

**Haringey** Council

<b>Report for:</b>	Corporate Committee 27 September 2012	<b>Item number</b>	
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<b>Title:</b>	Internal Audit Progress Report – 2012/13 Quarter 1
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<b>Report authorised by :</b>	Director of Corporate Resources <i>J. Parker 19/9/12</i>
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<b>Lead Officer:</b>	Anne Woods, Head of Audit and Risk Management Tel: 020 8489 5973 Email: <a href="mailto:anne.woods@haringey.gov.uk">anne.woods@haringey.gov.uk</a>
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<b>Ward(s) affected: ALL</b>	<b>Report for: Non-Key Decision</b>
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### 1. Describe the issue under consideration

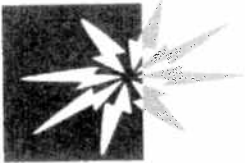
1.1 The Corporate Committee is responsible for monitoring the completion of the annual internal audit plan and the implementation of agreed recommendations as part of its Terms of Reference. In order to facilitate this, progress reports are provided on a quarterly basis for review and consideration by the Corporate Committee on the work undertaken by the Internal Audit Service in completing the 2012/13 annual audit plan, together with the responsive pro-active fraud investigation work, and housing benefit fraud investigation work. Where further action is required or recommended, this is highlighted in the report and appendices and included in the recommendations for the Corporate Committee.

1.2 In addition, the report provides details of the work the Council's Human Resources business unit has undertaken in supporting disciplinary action taken across all departments by respective Council managers.

### 2. Cabinet Member Introduction

2.1 Not applicable

### 3. Recommendations



3.1 The Corporate Committee is recommended to note the audit coverage and counter-fraud work completed during the first quarter, 2012/13.

3.2 That the Corporate Committee reviews the management responses received for those audit recommendations not fully implemented; and confirms that the managers' actions taken during the quarter to address the outstanding recommendations are appropriate.

#### **4. Other options considered**

4.1 Not applicable.

#### **5. Background information**

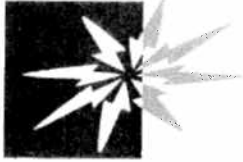
5.1 The internal audit service and counter-fraud teams make a significant contribution to ensuring the adequacy and effectiveness of internal control throughout the Council. This report looks at the work undertaken in the quarter ending 30 June 2012 and focuses on:

- Progress by Deloitte and Touche on internal audit coverage relative to the approved internal audit plan, including the number of audit reports issued and finalised;
- Progress in implementing outstanding internal audit recommendations with particular attention given to priority 1 recommendations;
- Details of pro-active and reactive investigative work undertaken relating to fraud and/or irregularities, including those within the remit of the Corporate Anti-Fraud and Housing Benefit Fraud Investigation Teams; and
- Information in respect of disciplinary action taken by managers across all departments of the Council during the quarter.

5.2 The information in this report has been compiled from information held within the Audit & Risk Management business unit and from records held by Deloitte and Touche and the Council's corporate Human Resources business unit.

#### **6. Comments of the Chief Financial Officer and Financial Implications**

6.1 There are no direct financial implications arising from this report. The work completed by Deloitte and Touche is part of the framework contract which was awarded to the London Borough of Croydon from 1 April 2012, in accordance with EU regulations. The costs of this contract are contained and managed within the Audit and Risk Management revenue budget.



## **Haringey** Council

6.2 The financial benefits to the Council of the work completed during the first quarter as part of the ongoing tenancy fraud project will be realised as properties are recovered and returned to the Council's portfolio. The Audit Commission estimate that the costs of fraudulent tenancies and unauthorised sub-letting equate to £18k per annum per property. During the first quarter, nine Council properties and two Registered Providers' properties were recovered.

### **7. Legal Implications**

7.1 The Council's Head of Legal Services has been consulted in the preparation of this report, and advises that there are no direct legal implications arising out of the report

### **8. Equalities and Community Cohesion Comments**

8.1 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. The report also contains details of how fraud investigation work is undertaken and pro-active fraud projects are managed. Improvements in managing risks and controls will therefore improve services the Council provides to all sections of the community.

### **9. Head of Procurement Comments**

9.1 Not applicable.

### **10. Policy Implications**

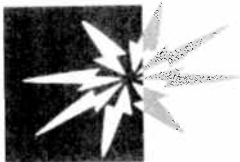
10.1 There are no direct implications for the Council's existing policies, priorities and strategies. However, reducing the opportunity for fraud to take place in the first place, and taking appropriate action to detect and investigate identified fraud will assist the Council to use its available resources more effectively.

### **11. Use of Appendices**

11.1 Appendix A – Deloitte and Touche Progress report  
Appendix B – In-house Team – investigations into financial irregularities  
Appendix C – Council-wide disciplinary information

### **12. Performance Management Information**

12.1 Although there are no national or Best Value Performance Indicators, key 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. Table 1 below shows the



targets for each key area monitored in 2012/13 and gives a breakdown between the quarterly and cumulative performance.

**Table 1**

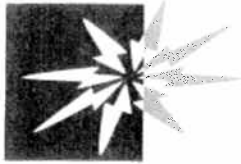
PI Ref.	Performance Indicator	1 <sup>st</sup> Quarter	Year to date	Target
1	Audit work – Days Completed vs. Planned programme	19%	19%	95%
2	Priority 1 recommendations implemented at follow up	100%	100%	95%
3	Benefit fraud cases completed and accepted for prosecution	9	9	30
4	Benefit overpayments recovered (including POCA and confiscation awards)	£8.6k	£8.6k	£150k

### 13. Internal Audit work – Deloitte and Touche contract

13.1 The activity of Deloitte and Touche for the first quarter of 2012/13 to date is detailed at Appendix A. Deloitte and Touche planned to deliver 235 days of the 2012/13 annual audit plan (940 days) during the first quarter. Deloitte and Touche actually delivered 178 days audit work during the quarter, which is 76% of the planned work. This is slightly below the planned target for the quarter as a result of annual leave commitments and completion of the 2011/12 audit plan. Deloitte and Touche are only paid on completion of final reports, so there is no financial impact to the lower completion rate. Ongoing monthly contract monitoring reviews ensure that performance levels are kept under review.

13.2 Members of the Corporate Committee receive detailed summaries of all projects for which a final report has been issued on a monthly basis to allow for any issues to be considered in a timely manner. Appendix A provides a list of all final reports which have been issued during the quarter, together with detailed summaries of the findings and recommendations of those reports which received a 'limited' assurance rating.

13.3 Appendix A also provides detailed summaries of all recommendations which were previously recorded as outstanding at the time of the follow up audit work. Members have been monitoring the progress and implementation of these at the previous Audit Committee meetings to ensure that managers were taking appropriate action to address outstanding recommendations. Four recommendations from prior years remain outstanding, with only one high priority recommendation remaining as 'partly implemented'. Work is ongoing to address the Priority 1 recommendation and Internal Audit are satisfied that the interim controls in place manage the risks adequately; and that managers' actions are appropriate to manage these lower priority risks facing the Council.



## **Haringey Council**

Internal Audit will continue to monitor implementation of recommendations to ensure appropriate actions are taken to mitigate identified risks.

13.4 A summary of all follow up audit projects for 2011/12 work which have been undertaken is also included in Appendix A (pages 28-29). We have followed up on 72 recommendations to date and found that 53 have been implemented, 11 are no longer applicable including 10 relating to establishments that are now closed, seven are in progress, and one has not been implemented. Overall, a compliance rate of 89% has been achieved for the first quarter and 100% in relation to Priority 1 recommendations. One Priority 1 recommendation followed up to date, where the deadline for implementation has passed, remained partly implemented and details of this are contained in Appendix A (page 25).

### **14. In-house Team: Fraud investigation/Pro-active work**

- 14.1 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 Council's Information Security Policy. Appendix B details the individual cases that were completed by the In-house Team in the first quarter of 2012/13 and any which were brought forward from 2011/12, relating to Council employees. The listing at Appendix B also includes any referrals made using the Council's whistle blowing policy which were investigated by Internal Audit. During the first quarter, no whistle blowing referrals were made.
- 14.2 Within the first quarter, no new cases were referred to Internal Audit for investigation relating to permanent and temporary employees. Eight cases which were brought forward from 2011/12 were completed during the quarter involving Council employees. Internal Audit work closely with officers from personnel and the service involved to ensure that the investigation is completed as quickly as possible.
- 14.3 The section has been continuing the work with Homes for Haringey and the Strategic and Community Housing Service to target and investigate housing and tenancy fraud during 2012/13. The Audit Commission estimate that each fraudulent tenancy costs councils an estimated £18k in temporary accommodation and other associated costs.
- 14.4 As at 30 June 2012, 37 referrals of suspected tenancy fraud have been received by the team during 2012/13 (108 received in total during 2011/12) and Table 2 below summarises the source of these referrals:

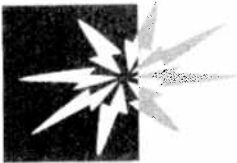
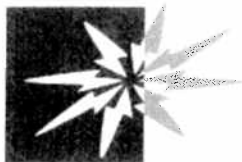


Table 2

Referrals Received From:	Number
Tenancy Management Officer	17
Fraudcall (free phone referral number)	2
Registered Providers	17
Members of the Public	0
Joint investigation with Housing Benefit Fraud	0
Education Welfare	0
National Fraud Initiative	0
Police	0
Other Local Authority	1
Haringey Councillor	0
Legal Services	0
Haringey Staff	0
Customer Services Centre Staff	0
	<b>37</b>

- 14.5 During the first quarter, nine Haringey properties have been recovered and the keys returned, so the tenancies can be allocated to tenants in accordance with the Council's lettings policy. In addition, two Registered Providers' properties have also been recovered. Furthermore, two fraudulent tenancy succession applications were successfully prevented. Advice on succession applications has been given in a further four cases and recommendations for further action have been made by the Corporate Anti-Fraud Team to the Tenancy Management Teams in one further case.
- 14.6 Investigations are ongoing in 61 cases; and only 1 case which was referred to the team as a potential fraudulent tenancy case resulted in no further action being taken. Feedback on the outcomes of cases is provided to housing and Homes for Haringey staff during case conferences and team meetings to show the positive outcomes resulting from their referrals.
- 14.7 A recent benchmarking comparison with eight other London authorities in respect of tenancy cases investigated and properties recovered during 2011/12 was undertaken. The Corporate Anti-Fraud Team developed its tenancy fraud programme and put this into effect in October 2011, after which the team recovered 13 properties: 11 council properties and 2 Registered Providers' properties during the remainder of 2011/12. This compares to a recovery range of between 16 and 60 properties for other authorities which had been operating their tenancy fraud programmes throughout 2011/12. The Corporate Anti-Fraud Team has a target of recovering 36 council properties and 12 Registered Providers' properties during 2012/13 and is on track to achieve this.



**Haringey Council**

## **15. Housing Benefit Fraud Investigation**

15.1 During the first quarter, the HB Fraud team completed investigations on nine benefit fraud cases and submitted these for prosecution at crown court. Three of the cases were submitted via Legal Services and the remainder were submitted as joint prosecutions with the DWP. Six cases submitted by the team to the DWP for joint prosecutions in 2011/12 are still to be heard. There are also four cases with outstanding Bench Warrants which the team chase up on a regular basis. The team has an annual target of 30 prosecution cases for 2012/13, and it is expected that this target will be achieved. The target for individual prosecutions has been set lower than the 2011/12 target to enable the team to take on more pro-active work, including with external agencies and internal Council departments, including work with the housing and enforcement teams to target rogue landlords. The biennial National Fraud Initiative data matching exercise will also take place in 2012/13 and the housing benefit investigation team will also target resources to investigate recommended potential data matches during the year when the information is released by the Audit Commission.

15.2 In the first quarter, four cases were heard at crown court, including three prosecuted via Legal Services. All four prosecution cases found in favour of the Council. All cases identified that an overpayment had been fraudulently obtained by the claimants. The total overpayment identified for the four cases was £76.8k, of which £8.6k (9%) has already been recovered. Overpayment plans are in place to recover the remaining amounts and the team will be working with the HB recovery team and Legal Services going forward to ensure that all options for recovery are considered when fraud has been proven.

## **16. Council-wide disciplinary statistics**

16.1 Appendix C details the number of disciplinary suspensions and/or action taken in the first quarter of 2012/13. The data is taken from SAP and the information has been provided by the Council's Human Resources business unit in line with Council statistics reported elsewhere.

16.2 During the quarter, the number of disciplinary cases investigated was 44, with 14 remaining 'open' at the end of the quarter. The average length of time taken to resolve disciplinary cases in quarter four was 42 days, which represents a decrease of 13 days compared to the fourth quarter of 2011/12, and is the lowest average over the previous four quarters.





**Internal Audit  
Quarter 1 Internal Audit Report  
2012/2013  
London Borough of Haringey**

Deloitte & Touche Public Sector Internal Audit Ltd.  
September 2012

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## **Executive Summary**

### **Introduction**

This is our first quarter report to the Corporate Committee for the 2012/13 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 our internal audits. 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 Corporate 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 Corporate Committee.

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

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

### **Key Highlights/Summary of Quarter 1 2012/13 – Final Reports issued:**

#### **2011/12 Internal Audits finalised in the quarter:**

- Customer Services Centres;
- Section 106 Income and Resources;
- Stonecroft Children Centre;
- Accounts Receivable (Sundry Debtors);
- Council Tax;
- Framework Agreements – Learning & Development;
- Allotments & Arboricultural;
- Contracts Standing Orders & Scheme of Delegation;

- Strategic Financial Management & Budgetary Control;
- South Grove Children's Centre;
- Homes for Haringey – Client Side Monitoring;
- Accounting & General Ledger;
- Parking Services – Financial;
- Value for Money;
- Public Realm Contract – Contract Management;
- Supporting People – Procurement;
- Single Frontline;
- Cash Receipting; and
- Payroll.

### **Delivery of 2012/13 Internal Audit Plan**

As part of the 2012/13 Internal Audit Plan, we have continued our planning work with regards to agreeing the scope and start date for individual audits. Draft reports have been issued for the following audits:

- Illegal Money Lending; and
- Adult Substance Misuse – Project Management.

The above list does not include schools which have been visited in Quarter 1.

### **Follow Up of Prior Years' Recommendations**

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

#### **2009/10**

Two Priority 2 recommendations remain outstanding. Work is ongoing to address these.

#### **2010/11**

Two recommendations remain outstanding. The Priority 2 recommendation relating to Accounts Receivable (Debtors) has an implementation date of December 2012 and will be followed up as part of the 2012/13 key financial system audit process. The Priority 1 recommendation relating to Health & Safety is in progress.

**2011/12**

To date we have followed up 72 recommendations raised in 2011/12 and the results of our work are as follows:

- Implemented – 53 (73.6 %);
- Partly implemented – 7 (9.7 %);
- Not implemented – 1 (1.4 %); and
- No longer applicable – 11 (15.3 %)\*

\* These include 10 recommendations from 2011/12 which are no longer available relate to two Children Service Homes which have been closed.

# DELOITTE INTERNAL AUDIT - QUARTERLY AUDIT REPORT 2012/13

## APPENDIX A

### Audit Progress and Detailed Summaries

The following table sets out the audits finalised in Quarter One of 2012/13 financial year, 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 Corporate 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)		
					1	2	3
<b>2011/12</b>							
Customer Services Centre	October 2011	05/03/12	Substantial	N/A	0	0	0
Section 106 Income & Resources	December 2011	05/03/12	Substantial	N/A	0	1	0
Stoncroft Children's Centre	January 2012	05/03/12	Substantial	N/A	1	3	0
Accounts Receivable (Sundry Debtors)	December 2011	06/03/12	Substantial	↔	0	2	0
Council Tax	November 2011	07/03/12	Substantial	↔	0	0	1
Framework Agreements – Learning & Development	November 2011	09/03/12	Limited	N/A	3	3	0
Allotments and Arboricultural	January 2012	16/04/12	N/A	N/A	0	8	0
Contracts Standing Orders and Scheme of Delegation	January 2012	25/04/12	Limited	N/A	3	4	0
Strategic Financial Management & Budgetary Control	November 2011	25/04/12	Substantial	↔	1	1	1
South Grove Children's Centre	November 2011	14/05/12	Limited	N/A	5	4	0
Homes for Haringey – Client Side Monitoring	November 2011	14/05/12	Substantial	N/A	0	0	2
Accounting & General Ledger	January 2012	14/05/12	Substantial	↔	0	1	1
Parking Services – Financial	January 2012	14/05/12	Limited	N/A	2	2	0

**DELOITTE INTERNAL AUDIT - QUARTERLY AUDIT REPORT 2012/13**

**APPENDIX A**

Audit Title	Date of audit	Date of Final Report	Assurance Level	Direction of Travel	Number of Recommendations (Priority)		
					1	2	3
Value for Money	January 2012	14/05/12	Substantial	↔	0	2	0
Public Realm Contract – Contract Management	February 2012	15/05/12	Substantial	N/A	0	0	0
Supporting People - Procurement	February 2012	01/06/12	Substantial	N/A	0	2	1
Single Frontline	February 2012	11/06/12	Substantial	N/A	0	1	0
Cash Receipting	May 2012	15/06/12	Substantial	↔	0	1	0
Payroll	February 2012	18/06/12	Limited	←	2	1	1

## DELOITTE INTERNAL AUDIT - QUARTERLY AUDIT REPORT 2012/13

## APPENDIX A

As part of the 2011/12 Internal Audit Plan we have completed a probity audit and issued a final report during Quarter 1, as per the table below.

School	Date of Audit	Report Date	Assurance Level	Number of Recommendations (Priority)		
				1	2	3
<b>2011/12</b>						
St Mary's RC Infants and Junior	March 2012	04/05/12	Substantial	1	8	0
St Gildas' RC Junior	March 2012	29/05/12	Limited	0	2	1
St Ignatius Catholic Primary	December 2011	01/06/12	Limited	5	8	2
Nightingale Primary School	February 2012	26/07/12	Nil	12	5	0

As part of the 2012/13 Internal Audit plan we have visited the following schools during Quarter 1, completed a probity audit and issued a draft report.

- Lordship Lane Primary School;
- The Green CE Primary School;
- St Peter in Chains RC Infants School; and
- Fortismere School.



Audit area	Scope	Status/key findings	Assurance
<b>CORPORATE RESOURCES – PROCUREMENT</b>			
<p><b>Contract Standing Orders and Scheme of Delegation 2011/12</b></p>	<p>Audit work was undertaken to cover the following are as:</p> <ul style="list-style-type: none"> <li>• Training and guidance;</li> <li>• Scheme of delegation;</li> <li>• Waivers;</li> <li>• Contract register; and</li> <li>• Contracts.</li> </ul>	<p>Weaknesses in the system of internal controls are such as to put the client's objectives at risk.</p> <p>For the period from April to December 2011 £246,530,930 were spent on 2,296 suppliers, with an individual spend of at least £5,000 per supplier. As at 16 January 2012 there were 662 contractors recorded on the Contracts Register.</p> <p>The key findings are as follows:</p> <ul style="list-style-type: none"> <li>• The Council Contract Standing Orders have been revised and were approved by the Procurement Committee in June 2011;</li> <li>• It is Council policy to use CompeteFor to identify potential bidders for procurements over £5,000;</li> <li>• A Short Guide to Procurement has been produced by Corporate Procurement and is available on HARINET;</li> <li>• The Corporate Procurement Service maintains a Contracts Register to record details of contracts valued in excess of £5,000;</li> <li>• Only 448 SAP cost centres are recorded as locked out of 1,269 marked as blocked, not applicable, not in use;</li> <li>• We sampled 27 cost centres and found that in four cases the Directorate Scheme of Delegation did not identify any responsible manager, in eight cases there was inconsistency in the responsible manager between SAP and the Directorate Scheme of Delegation and in five cases, the responsible manager shown on SAP had already left the Council;</li> <li>• The Directorate Schemes of Delegation are all dated early 2011 and have not yet been updated to reflect the new Council structure;</li> <li>• We sampled eight waivers and found that although in all cases the waiver was appropriately approved, in five cases approval was granted on or after the start date of the contract;</li> <li>• We identified a waiver relating to a contract worth £120,000 which</li> </ul>	<b>Limited</b>

Audit area	Scope	Status/key findings	Assurance
		<p>was approved by a Director and not by a Cabinet Procurement Committee Member, as required under the Council's Contract Standing Orders;</p> <ul style="list-style-type: none"> <li>• There was no evidence of any waiver being raised and approved in support of the inclusion of one contractor in a framework agreement for a contract worth £203,050; and</li> <li>• We sampled 20 contractors from spend data for the period from April to December 2011 and found that five contracts were not recorded on the Contract Register, and for two of these there was no evidence of approval of the contract.</li> </ul> <p>As a result of our audit work we have raised three Priority 1 and four Priority 2 recommendations, which should assist in improving the control environment.</p> <p>The Priority 1 recommendations are as follows:</p> <ul style="list-style-type: none"> <li>• The delegation on SAP should be reviewed to identify all cost centres which are marked as blocked, not applicable or vacant, and each of these cost centres should be locked;</li> <li>• Corporate Procurement should remind all Directors and senior management of the requirement that waivers should be approved prior to the award of contracts and that any instance where this is not done would constitute non-compliance with the Council's Contract Standing Orders. Corporate Procurement should also review waiver requests granted and identify those approved on or after the contract start date. An explanation should then be obtained from the relevant Director; and</li> <li>• The Corporate Procurement Service should establish a process for the periodic review of spend data with a view to identifying contracts which are not on the Contract Register. The Contract Register should be updated with all relevant details of individual contracts. Instances where there is spending on a contractor with no contract in place, should be reported to the relevant Director and investigated, and appropriate action should be taken.</li> </ul> <p>The Priority 2 recommendations are as follows:</p>	

Audit area	Scope	Status/key findings	Assurance
		<ul style="list-style-type: none"> <li>• A review should be completed of SAP and the Directorate Schemes of Delegation to ensure that there is consistency between these with regard to the manager shown as responsible for individual cost centres. Any instances where the incorrect manager is shown, possibly due to staffing changes or restructure, should be identified and the correct manager should be recorded. A process should also be implemented for the prompt updating of SAP and the Directorate Schemes of Delegation to take account of any staff changes processed by HR, where relevant;</li> <li>• Resources should be allocated, in line with an agreed timetable for the review and updating of all Directorate Schemes of Delegation. This recommendation should be implemented in conjunction with recommendation 2 above, regarding the consistency checks between SAP and the Directorate Schemes of Delegation;</li> <li>• As part of the Corporate Procurement review of waiver requests granted, as recommended in Recommendation 4 above, checks should be completed to determine whether waivers have been approved at the appropriate level, based on the value of contracts. Any exceptions should be reported to the relevant Director and also to the Procurement Committee, for appropriate action to be taken, where relevant; and</li> <li>• A reminder should be issued to all Directors and senior management (for possible inclusion in the reminder referred to in Recommendation 4 above) with regard to the requirement for an approved waiver to be in place where it is deemed that there is a case for a tender process not to be followed for a contractor (including inclusion in a framework agreement). The waiver should be prepared in accordance with the Council's Contract Standing Orders for approval by the Director (or Procurement Committee where the expected value is in excess of £250,000).</li> </ul>	

Audit area	Scope	Status/key findings	Assurance
<b>PLACE AND SUSTAINABILITY</b>			
<p><b>Parking Services – Financial</b> <b>2011/12</b></p>	<p>Audit work was undertaken to cover the following are as:</p> <ul style="list-style-type: none"> <li>• Compliance with local and statutory requirements;</li> <li>• Documentation, policy and procedures;</li> <li>• Identification of valid debt;</li> <li>• Debt collection, recovery including tracing debtors;</li> <li>• Reconciliation; and</li> <li>• Debt monitoring and reporting arrangements.</li> </ul>	<p>Weaknesses in the system of internal controls are such as to put the client’s objectives at risk.</p> <p>The key findings are as follows:</p> <ul style="list-style-type: none"> <li>• Responsibility for implementation of the Traffic Management Act 2004 falls within the Single Frontline Service, created as a result of the Council re-organisations to achieve the required 2011/12 savings;</li> <li>• The identification of the responsible individual and recovery stages is controlled through the parking system (CIVICA), through parameters maintained in the system. These include the following:                             <ul style="list-style-type: none"> <li>○ Where a Penalty Charge Notice (PCN) issued by a Civil Enforcement Officer remains unpaid after 28 days it is referred to the DVLA to identify the responsible owner;</li> <li>○ The issue of a Notice to Owner once DVLA identify the responsible owner;</li> <li>○ A Charge Certificate, Pre-debt Letter, and referral to the Traffic Enforcement Centre (TEC) to register the PCN as a debt after a set number of days where the PCN is not settled or any communication received; and</li> <li>○ Where a debt is registered, a Notice is issued, and after 35 days, referral to one of the bailiffs where it remains unpaid.</li> </ul> </li> <li>• A monthly income report is produced which includes the actual and budgeted income to date, a reconciliation between CIVICA and the financial system (SAP), an aged debt statement and end of year forecast of Parking Service income;</li> <li>• The Cabinet meeting dated 8 November 2011 resolved that the appointed day for adopting Part 5 of the London Local Authorities Act 2008 should come into operation in Haringey on 1 March 2012. This will enable the Council to enforce against vehicles that have three or more outstanding PCNs. The Act allows clamping</li> </ul>	<p><b>Limited</b></p>

Audit area	Scope	Status/key findings	Assurance
		<p>and removal of such vehicles, even if legally parked, and allow for the collection of all outstanding PCNs;</p> <ul style="list-style-type: none"> <li>• We were informed that there is an annual exercise to identify for write off unrecoverable PCNs; this has not yet been completed and is due to be completed by the end of March 2012;</li> <li>• Unexplained differences on the SAP and CIVICA reconciliation were identified; and</li> <li>• Unallocated Car Pound income was stated as explained differences in the SAP and CIVICA reconciliation although the amounts increased for each month with no corrective action taken.</li> </ul> <p>As a result of our audit work we have raised two Priority 1 and two Priority 2 recommendations, which should assist in improving the control environment.</p> <p>The Priority 1 recommendations are as follows:</p> <ul style="list-style-type: none"> <li>• Management should periodically review the Bailiff Monitoring spreadsheet to confirm that it is maintained as an up to date record.</li> <li>• The unexplained differences between the two systems should be promptly investigated and resolved. Going forward, where any such differences are identified, management should ensure that these are investigated and resolved in a timely manner.</li> </ul> <p>The Priority 2 recommendations are as follows:</p> <ul style="list-style-type: none"> <li>• The reasons for the duplication on two work sheets should be determined and the Bailiff monitoring process be updated.</li> <li>• The process for posting Car Pound income onto SAP should be reviewed to ensure all income entries are posted promptly.</li> </ul>	

Audit area	Scope	Status/key findings	Assurance
<p><b>South Grove Children's Centre 2011/12</b></p>	<p>Audit work was undertaken to cover the following areas:</p> <ul style="list-style-type: none"> <li>• Management Organisation;</li> <li>• Inspections and OFSTED;</li> <li>• Budgetary Control.</li> <li>• Staffing;</li> <li>• Disbursement Accounting Records;</li> <li>• Asset Management;</li> <li>• Data Protection and Security;</li> <li>• Income; and</li> <li>• Health &amp; Safety.</li> </ul>	<p>Weaknesses in the system of internal controls are such as to put the client's objectives at risk.</p> <p>Some of the key findings are detailed below:</p> <ul style="list-style-type: none"> <li>• A Committee has been established for the Children's Centre, with approved terms of reference, to provide guidance to the Governing Body, and support for the Headteacher, on matters relating to the management and governance of the Centre;</li> <li>• A signed copy of meeting minutes is not held in all cases;</li> <li>• There is no evidence of Governing Body review and approval of key documents, including the Internal Scheme of Delegation, and the Centre development Plan for 2011/12, while the adoption of the Haringey Schools Financial Manual by the Centre has not been ratified by the Governing Body;</li> <li>• Nine out of the 16 Governors and the Centre Manager did not sign a current declaration of business interests;</li> <li>• The Centre's quarterly budget monitoring reports do not provide adequate details of types of expenditure to allow for effective budget monitoring;</li> <li>• The payroll records are reconciled on a monthly basis;</li> <li>• All 10 invoices sampled were not authorised prior to payment;</li> <li>• No petty cash float is held and instead cash is taken from the school uniform or the school meals cash tins;</li> <li>• The monthly bank reconciliations completed for the period July to October 2011 were not signed by the preparer, and there was no evidence that these were independently reviewed;</li> <li>• Although a physical asset inventory was completed, the results have not been reported to either the Governing Body or the Children's Centre Committee;</li> <li>• There is no asset management policy in place at the Centre; and</li> <li>• The Centre has an up-to-date Health &amp; Safety Policy in place.</li> </ul>	<p><b>Limited</b></p>

Audit area	Scope	Status/key findings	Assurance
		<p>As a result of our audit work we have raised five Priority 1 and four Priority 2 recommendations, which should assist in improving the control environment.</p> <p>The Priority 1 recommendations are as follows:</p> <ul style="list-style-type: none"> <li>• The following documents should be presented to the Children’s Centre Committee for review and approval:                             <ul style="list-style-type: none"> <li>(a) Revised Internal Scheme of Financial Delegation;</li> <li>(b) Centre Development Plan for 2011/12; and</li> <li>(c) Haringey Schools Financial Manual.</li> </ul> </li> </ul> <p>The approval should be recorded in the minutes of the relevant Committee meeting. The Committee should then formally advise the Governing Body with regards to acceptance of the documents. Governing Body approval should be recorded in the minutes of the relevant meeting. Furthermore, a process should be implemented for the continued relevance of all documents affecting the governance of the Centre to be confirmed by the Children’s Centre Committee.</p> <ul style="list-style-type: none"> <li>• An up-to-date signed declaration of business interests should be obtained from the missing nine Governors and the Centre Manager. A process should also be implemented for any missing declarations to be followed up annually in a timely manner. A declaration should be signed even where there is no interest to declare.</li> <li>• The Centre’s non-staff costs budget should be allocated across all relevant cost centres and budget monitoring reports should be produced to identify the budget performance of individual cost centres to assist with effective budget monitoring. A process should be implemented for the Centre’s Quarterly Management Report to be presented to the Finance and Personnel Committee on a regular basis, and for any issues to be reported to the Governing Body. Discussion of the budget at all meetings should be recorded in the meeting minutes.</li> <li>• All officers involved in the administration of the procurement</li> </ul>	

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Audit area	Scope	Status/key findings	Assurance
		<p>process should be formally reminded to comply with the requirements of the Haringey Schools Financial Manual with regard to the approval of invoices for payment. The reminder should include the requirement for invoices submitted for approval to be accompanied by the delivery note and a copy of the original authorised order. The invoices should be authorised in line with the Internal Scheme of Delegation prior to payment being made.</p> <ul style="list-style-type: none"> <li>• The School should operate a petty cash float for the reimbursement of small petty cash claims. A limit should be set for the amount that can be claimed through petty cash, above which reimbursement should be made by cheque or through the payroll. A monthly reconciliation should be completed between the monies collected for school uniforms and school meals, and the monies banked. The reconciliation should be reviewed and signed off by an independent officer, and any discrepancies should be investigated.</li> </ul> <p>The Priority 2 recommendations are as follows:</p> <ul style="list-style-type: none"> <li>• A process should be established for the minutes of all meetings (including Governing Body, Finance &amp; Personnel Committee and Children Centre Committee meetings) to be signed by the Chair of the meeting and to be retained on file at the Centre. Any missing signed meeting minutes should be located and filed.</li> <li>• Bank reconciliations should be signed and dated by the preparer and should also be reviewed independently and signed off by either the Headteacher or an officer with delegated authority.</li> <li>• The results of the asset inventory checks should be reported to either the Children's Centre Committee or the Governing Body for review and further action, where appropriate. Furthermore, all current and future assets should be security marked, as confirmation of the Centre's ownership of the assets.</li> <li>• The Centre should develop an asset management policy covering circumstances where assets can be written off or disposed of, and the process to be followed (including approval).</li> </ul>	



Audit area	Scope	Status/key findings	Assurance
<b>ASSISTANT CHIEF EXECUTIVE – PEOPLE AND ORGANISATIONAL DEVELOPMENT</b>			
<p><b>Framework Agreements – Learning and Development 2011/12</b></p>	<p>Audit work was undertaken to cover the following areas:</p> <ul style="list-style-type: none"> <li>• Tendering and procurement;</li> <li>• Selection of contractors; and</li> <li>• Performance management.</li> </ul>	<p>Weaknesses in the system of internal controls are such as to put the client's objectives at risk.</p> <p>There are four framework agreements in relation to Learning and Development. These relate to:</p> <ul style="list-style-type: none"> <li>• Short Courses (general learning and development training);</li> <li>• Executive Coaching;</li> <li>• Adult Social Care; and</li> <li>• Children Social Care.</li> </ul> <p>The Children Social Care framework agreement was not included as part of this audit as each contract for training goes through distinct and separate tendering and quotation procedures not based on a pre-defined set of contractors. Therefore, management have requested that this agreement is not included for testing.</p> <p>The Learning and Development training offer provided is primarily focused on internal staff, although some courses are accessed by external clients. Most of the courses are delivered by external resources.</p> <p>Each of the contracts were signed for a two year period, and the total value of the contracts, as per the contracts register is summarised as follows:</p> <ul style="list-style-type: none"> <li>• Short Course &amp; IT - £150,000;</li> <li>• Executive Coaching - £100,000; and</li> <li>• Adults and Social Care - £300,000.</li> </ul> <p>Some of the key findings are detailed below:</p> <ul style="list-style-type: none"> <li>• For the three tenders examined, a signed contract was in place;</li> <li>• We confirmed through examination that contractors were notified of their successful or unsuccessful bids. The reasons for any unsuccessful bids were also communicated;</li> <li>• For the sample of three tenders selected, there was one instance</li> </ul>	<b>Limited</b>

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Audit area	Scope	Status/key findings	Assurance
		<p>where the tender opening summary form could not be located for examination;</p> <ul style="list-style-type: none"> <li>• For the sample of 10 bidders selected, there was one instance where it was not possible to identify the officers who undertook the assessment of the tender bid or the interview assessment;</li> <li>• Documentary evidence relating to the approval of the appointment of contractors under the Executive Coaching Framework Agreement (contract value £100,000) by the Asst. Chief Executive People, Organisation &amp; Development was not available at the time of the audit;</li> <li>• Documents pertaining to the mini competition exercises undertaken under the framework contract process were not available for examination at the time of the audit; and</li> <li>• For a sample of five contractors selected and examined, performance review meeting minutes could not be located in three cases. Management explained that although the framework contract may have been in place for some time, the working arrangements with the contractor for the delivery of training may have just started and therefore there has not been time for a performance review to take place. Although we have not raised a recommendation in this area, management should ensure performance review meetings are held, where relevant, and that minutes of the meetings are prepared and filed.</li> </ul> <p>As a result of our audit work we have raised three Priority 1 and three Priority 2 recommendations, which should assist in improving the control environment.</p> <p>The Priority 1 recommendations are as follows:</p> <ul style="list-style-type: none"> <li>• Documentation relating to the review of PQQs should be retained for each contractor. Where documentation is received from an external provider who undertakes the PQQ review, documentation should be retained of their decision and where possible, their rationale for short-listing;</li> <li>• Management should remind all staff to ensure that an audit trail</li> </ul>	

Audit area	Scope	Status/key findings	Assurance
		<p>is maintained of the officers involved in the tender bid and interview assessment stages. Management should consider requesting officers to sign off the scoring sheets, upon completion of the assessment; and</p> <ul style="list-style-type: none"> <li>• Management should ensure that all documentation relating to the framework contract process is retained and is stored securely in a readily accessible location for relevant staff. The documents should substantiate any decision made regarding the use of contractors. Consideration should be given to scanning all documents or filing documents away securely in case files. <p>The Priority 2 recommendations are as follows:</p> <ul style="list-style-type: none"> <li>• All documentation pertaining to the selection of contractors under the framework agreement, including evidence of approval at the appropriate level should be retained on file;</li> <li>• Management should ensure that minutes of performance review meetings with contractors record the deadline against each agreed action, in addition to the responsible officer. Any instances where an action is not completed by the deadline date should be followed up until completion; and</li> <li>• A formal reporting process should be developed and implemented with standard reporting requirements in relation to feedback from course participants. The frequency of reporting to senior management within the Council should be established.</li> </ul> </li></ul>	
<p><b>Payroll 2011/12</b></p>	<p>Audit work was undertaken to cover the following areas:</p> <ul style="list-style-type: none"> <li>• Compliance with Statutory Requirements;</li> <li>• Documentation of Policies and Procedures;</li> <li>• Reliability and Integrity of Transactions and Records;</li> <li>• Starters set up by Pay Control Team;</li> </ul>	<p>Weaknesses in the system of internal controls are such as to put the client's objectives at risk.</p> <p>There are approximately 8,000 people are employed by the Council. In 2011/12 there were 1,363 new employees and 1,995 leavers as at January 2012.</p> <p>As at January 2012, salary payments for the financial year 2011/12 to date totalled £243,907,229 Gross (£181,286,882 Net). The key findings are detailed below:</p> <ul style="list-style-type: none"> <li>• Personnel - Payroll Information for the financial year 2011/12 has been developed for the benefit of Managers and relevant</li> </ul>	<p><b>Limited</b></p>

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Audit area	Scope	Status/key findings	Assurance
	<ul style="list-style-type: none"> <li>• Leavers set up by Pay Control Team;</li> <li>• Payments;</li> <li>• Variations and Adjustments to Pay;</li> <li>• Payroll Deductions; and</li> <li>• System Reconciliations.</li> </ul>	<p>employees, and includes deadlines for the submission of payroll data;</p> <ul style="list-style-type: none"> <li>• There is no evidence that procedures available to Payroll staff have been reviewed recently;</li> <li>• A P45 was completed and submitted on-line to HM Revenue and Customs for all 17 leavers sampled;</li> <li>• Documented procedures covering Pay Control and Human Resources have been developed and made accessible via HARINET and the directorate's shared drive;</li> <li>• Electronic forms providing notice of leavers, starters and changes to employees' pay have been developed and are available through the Council's intranet;</li> <li>• Examination of a sample of 20 individuals receiving honoraria payments found that in four cases the HR file could not be located, in one case no documents were on file, in seven cases payment continued beyond the approved end date and in five cases the end date was set as 31/12/9999, with no evidence of review;</li> <li>• For our sample of staff examined, voluntary deductions from salary were completed on receipt of written instruction from the employee;</li> <li>• Three out of 10 requested personnel files for Council staff could not be located, although we were informed that two of these were held by devolved services; and</li> <li>• Payroll reconciliations are completed but are not independently checked and signed off.</li> </ul> <p>As a result of our audit work we have raised two Priority 1, one Priority 2 and one Priority 3 recommendations, which should assist in improving the control environment.</p> <p>The Priority 1 recommendations are as follows:</p> <ul style="list-style-type: none"> <li>• Management should ensure that the following actions are taken with regard to honoraria payments: <ul style="list-style-type: none"> <li>○ A process should be established for the monitoring of the</li> </ul> </li> </ul>	

Audit area	Scope	Status/key findings	Assurance
		<p>approved end date for honoraria arrangements to ensure that payment is not made beyond that date, unless appropriate approval is obtained for an extension; and</p> <ul style="list-style-type: none"> <li>○ All honoraria payments should have a realistic end date and should not be for an indefinite period, and where there is a case for an extension, appropriate approval should be obtained.</li> <li>● The monthly payroll and SAP reconciliations should be signed and dated by the Pay Control Manager, as preparer, and should be reviewed by an appropriate independent officer. The independent review should also be evidenced by a signature and date.</li> </ul> <p>Furthermore, management should allocate appropriate resources for investigating and clearing old items identified as part of the reconciliation. Although the priority initially should be to clear aged items on the latest reconciliation, this should form part of an ongoing process each month.</p> <p>The Priority 2 recommendation is as follows:</p> <ul style="list-style-type: none"> <li>● A process should be implemented for all policies and procedures to be reviewed periodically to take account of any changes in processes and management policy, as well as any changes in current regulation and legislation. The date of the last review should be recorded on all documents, even where no major changes are made.</li> </ul> <p>The Priority 3 recommendation is as follows:</p> <ul style="list-style-type: none"> <li>● A reminder should be issued to all Human Resources staff of the requirement that the 'Yellow Card' logs recording the issue and return of employee files must be updated for all employee file issues and returns.</li> </ul>	

Detailed Progress Report – Outstanding Recommendations 2009/10

Ref	Recommendation	Priority	Original Implementation Deadline	Progress/Status
<b>CORPORATE RESOURCES</b>				
<b>IT AUDIT - PLANNING &amp; CONTROL APPLICATION</b>				
1	<p>A procedure should be established to reconcile payments received from the Planning Portal and iPlan as well as e-Forms on the Haringey website and iBuild application via the Haringey e-Payments system. This should ensure that all payments received via the Cash Receiving interface are reconciled to the Planning Portal application and e-Forms.</p>	2	31 August 2010	<p><b>Partly Implemented:</b>                      Implementation date is unclear at present due to costs involved; however, in the interim a workaround has been developed whereby before applications are formally completed, SAP is checked for payments received.                      The issue has been reported to the supplier but progress is dependent on the prioritisation by the supplier and this would depend on demand from all their customers, unless the Council was to commission the work specifically.                      The Applications Solutions Manager confirmed that this has not been treated as high priority by the supplier and it would not be cost effective for the Council to commission the work independently.  <i>Management Update 19 April 2012</i>                      The status is as above. Progress is still dependant on prioritisation and cost effectiveness. Deadline date for review 18 July 2012.  <i>Management Update 21 August 2012</i>                      The status has not changed since the last update. The next review date is expected to be 30 November 2012.</p>

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Ref	Recommendation	Priority	Original Implementation Deadline	Progress/Status
2	<p>The current audit trail in place on the iPlan and iBuild application should be reviewed to ensure audit trail functionality specifies the tables required for auditing. This should be completed with management to help ensure that all system activity is recorded for the following areas:</p> <ul style="list-style-type: none"> <li>• Changes to system files or fields;</li> <li>• User access to the system; and</li> <li>• Unauthorised access attempts and user lockouts.</li> </ul>	2	31 August 2010	<p><b>Partly Implemented:</b></p> <p>It has been agreed that this recommendation is not going to be implemented at this time due to the way that the i-LAP is configured. However, as with the input controls above, an enhancement request based upon the recommendation will be submitted.</p> <p>The issue has been reported to the supplier but progress is dependent on the prioritisation by the supplier and this would depend on demand from all their customers, unless the Council was to commission the work specifically.</p> <p>The Applications Solutions Manager confirmed that this has not been treated as high priority by the supplier and it would not be cost effective for the Council to commission the work independently.</p> <p><b>Management Update 19 April 2012</b></p> <p>The status is as reported above. Progress is still dependant on prioritisation and cost effectiveness. Deadline date review 18 July 2012.</p> <p><b>Management Update 21 August 2012</b></p> <p>The status has not changed since the last update. The next review date is expected to be 30 November 2012.</p>

Detailed Progress Report - Outstanding Recommendations 2010/11

Ref	Recommendation	Priority	Original Implementation Deadline	Progress/Status
<b>CORPORATE RESOURCES</b>				
<b>ACCOUNTS RECEIVABLE (DEBTORS)</b>				
1	<p>The formalised debt recovery and write off procedure documents should be reviewed and updated to reflect any changes in processes and practices, and communicated to staff across directorates. The procedure documents should define the responsibility and accountability across the Council within the debt recovery and write off processes. This should be made available on Harinet and updated on a regular basis.</p> <p>This is the 2011/12 recommendation which incorporates and re-raises the 2010/11 recommendation.</p>	2	Sept. 2011	<p><b>Not Implemented</b></p> <p><b>Management Response:</b> As stated in the key Statistics &amp; Benchmarking "The Council's Finance Service carried out a restructure, part of which was the centralisation of the debt management process within Corporate Finance." As a result of this restructure all debt collection processes including debt write off have fundamentally changed and will require updating. The procedures relating to the raising of invoices were reviewed when the debt management webpages were reviewed and these are current and do not require amendment.</p> <p><b>Revised deadline: 31 December 2012</b></p> <p>The implementation of the recommendation will be followed up as part of the 2012/13 Accounts Receivable (Debtors) audit.</p>



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Ref	Recommendation	Priority	Original Implementation Deadline	Progress/Status
<b>CHIEF EXECUTIVE</b>				
<b>HEALTH &amp; SAFETY</b>				
2	<p>A formal process should be put in place for each Directorate to submit, within a specified deadline, their Quarterly Health &amp; Safety Directorate Service Reports. The process should include following up on Directorates that have not submitted their reports, and taking appropriate action to address any issues.</p>	1	31.12.10	<p><b>Partly Implemented</b>  <b>Management Update June 2011:</b>                      It has been difficult to implement this recommendation for all Directorates due to current resource constraints across the Council. However, this issue has been cascaded to the Health &amp; Safety officers within each Directorate and progress will be monitored at directorate Health and Safety forum meetings.  <i>Revised deadline: 31 December 2011</i></p> <p><b>Management Update 3 January 2012</b>                      The Health &amp; Safety Manager has confirmed that discussions with all Directorates are ongoing. As a result of the forthcoming restructure in the next financial year, it is expected that a greater level of advisory support will be available at Directorate level at the start of the 2012/13 financial year.  <i>Revised deadline: 1 April 2012</i></p> <p><b>Management Update 19 April 2012</b>                      Health and Safety advisory functions are being restructured. A summary report has been provided that clarifies changes. Due to the ongoing problematic process of providing service by service performance data, the following approach will be taken:</p> <ul style="list-style-type: none"> <li>At each Corporate Health and Safety Committee the previous quarter's accident statistics will be discussed as a standing item and any specific trends identified for action via individual directorate committees. The Corporate H&amp;S Committee is now chaired by the Head of HR.</li> </ul>

Ref	Recommendation	Priority	Original Implementation Deadline	Progress/Status
				<ul style="list-style-type: none"> <li>• Directorate H&amp;S Committee will also have the previous quarter's accident stats as a standing item. Trends will be specified and target action will be agreed and timetabled.</li> <li>• Each directorate will have a dedicated safety advisor who will discuss appropriate performance reporting in relation to their significant health and safety risks via their Directorate Health and Safety Committees.</li> <li>• The intention is for this to take the form of specific service areas undergoing a sampling process carried out between the safety advisor and relevant service head in relation to their risk assessments with full involvement by the Directorate Safety Liaison Officer and also areas of concern that may have been highlighted by the directorate accident stats.</li> </ul> <p>This will take time as there are still a number of teething problems with individual directorates in relation to their committees. These issues will now be escalated to the Head of Human Resources where issues are not resolved within acceptable time frames</p> <p><i>Revised deadline: To be confirmed</i></p> <p><b>Management Update 21 August 2012</b></p> <p>The structure outlined above is in place with a Corporate Health &amp; Safety Committee. The timing for the full implementation of the recommendation is to be confirmed.</p>

Follow Up Table – 2011/12 Audit Work

AUDIT AREA	Assurance Level	Recommendations													Priority 1 Recs. Outstanding			
		Category			Implemented					Not Implemented								
		1	2	3	Total	1	2	3	Total	N/A	Not Imp.	In Progress	Not due					
<b>Corporate Resources</b>																		
Treasury Management	Substantial	0	1	1	2	0	1	1	2	0	0	0	0	0	0	0	0	0
Creditors	Substantial	0	2	0	2	0	2	0	2	0	0	0	0	0	0	0	0	0
Council Tax (KFS)	Substantial	0	0	1	1	0	0	1	1	0	0	0	0	0	0	0	0	0
Corporate Savings and Efficiency Programme	Substantial	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Use of external Counsel	Substantial	0	0	1	1	0	0	1	1	0	0	0	0	0	0	0	0	0
Customer Service Centres	Substantial	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Corporate Resources – Procurement</b>																		
Contract Standing Orders/ Scheme of Delegation	Limited	3	4	0	7	3	2	0	5	0	0	0	0	0	2	0	0	0
Homeless Persons Accommodation/Temporary Accommodation – procurement audit	Substantial	0	0	1	1	0	0	1	1	0	0	0	0	0	0	0	0	0
Hays Resource Management Contract – procurement audit	Limited	2	4	0	6	1	2	0	3	1	0	0	0	0	2	0	0	0
<b>Corporate Resources – IT</b>																		
iWorld Disaster Recovery Test	Substantial	0	1	3	4	0	1	3	4	0	0	0	0	0	0	0	0	0
<b>Place &amp; Sustainability</b>																		
Public Realm Contract - Contract Management	Substantial	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Parking Services - Pay and Display	Limited	2	5	1	8	2	5	1	8	0	0	0	0	0	0	0	0	0
Haringey Guarantee	Substantial	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Section 106 income and resources	Substantial	0	1	0	1	0	1	0	1	0	0	0	0	0	0	0	0	0

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AUDIT AREA	Assurance Level	Recommendations													Priority 1 Recs. Outstanding	
		Category			Implemented			N/A			Not Imp.	In Progress	Not due			
		1	2	3	Total	1	2	3	Total	N/A						
Leisure Services- income	Substantial	0	2	1	3	0	2	1	3	0	0	0	0	0	0	0
<b>Children and Young People's Service</b>																
<i>Children's Centres</i>																
Noel Park Children's Centre	Substantial	0	2	0	2	0	2	0	2	0	0	0	0	0	0	0
Stonecroft Children's Centre	Substantial	1	3	0	4	1	3	0	4	0	0	0	0	0	0	0
<i>Children and Families Establishments</i>																
Coppetts Road	Limited	2	0	1	3	0	0	0	0	3	0	0	0	0	0	0
Haringey Park Children's Home	Limited	1	6	0	7	0	0	0	0	7	0	0	0	0	0	0
Use of Petty Cash	Substantial	0	2	0	2	0	0	0	0	0	0	0	0	2	0	0
School Admissions and Place Planning	Substantial	0	1	1	2	0	0	1	1	0	1	0	1	0	0	0
<b>Adult and Housing Services</b>																
Homes for Haringey client-side monitoring	Substantial	0	0	2	2	0	0	2	2	0	0	0	0	0	0	0
Housing Options – private renting scheme	Substantial	0	1	0	1	0	1	0	1	0	0	0	0	0	0	0
Personalisation Follow-Up	N/A	0	3	2	5	0	3	1	4	0	0	0	0	1	0	0
Housing in Multiple Occupation – licensing arrangements.	Substantial	0	0	1	1	0	0	1	1	0	0	0	0	0	0	0
<i>Establishment Audits – Day Centres</i>																
The Grange	Substantial	0	0	2	2	0	0	2	2	0	0	0	0	0	0	0
The Haynes	Substantial	0	0	2	2	0	0	2	2	0	0	0	0	0	0	0
The Haven Day Centre	Substantial	0	0	1	1	0	0	1	1	0	0	1	0	0	0	0
<b>Chief Executive – People and Organisational Development</b>																

DELOITTE INTERNAL AUDIT - QUARTERLY AUDIT REPORT 2012/13

APPENDIX A

AUDIT AREA	Assurance Level	Recommendations											Priority 1 Rees. Outstanding			
		Category			Implemented				Not Implemented							
		1	2	3	Total	1	2	3	Total	N/A	Not Imp.	In Progress		Not due		
Voluntary Redundancy Programme	Substantial	0	1	0	1	0	1	0	1	0	0	0	0	0	0	0
Equalities – Equality Impact Assessments and compliance with Equalities Act 2010	Substantial	0	1	0	1	0	1	0	1	0	0	0	0	0	0	0
<b>Total</b>		<b>11</b>	<b>40</b>	<b>21</b>	<b>72</b>	<b>7</b>	<b>27</b>	<b>19</b>	<b>53</b>	<b>11</b>	<b>1</b>	<b>7</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**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.  
**In Progress** – officers have started implementation of recommendations

Detailed Progress Report – Outstanding Recommendations 2011/12

Ref	Recommendation	Priority	Original Implementation Deadline	Progress/Status
<b>CORPORATE RESOURCES – PROCUREMENT</b>				
<b>Contract Standing Orders/Scheme of Delegation</b>				
1	<p>A review should be completed of SAP and the Directorate Schemes of Delegation to ensure that there is consistency between these with regard to the manager shown as responsible for individual cost centres. Any instances where the incorrect manager is shown, possibly due to staffing changes or restructure, should be identified and the correct manager should be recorded.</p> <p>A process should also be implemented for the prompt updating of SAP and the Directorate Schemes of Delegation to take account of any staff changes processed by HR, where relevant.</p>	2	30 June 2012	<p><b>Partly Implemented</b></p> <p><i>Management Response</i></p> <p>The review recommended is already underway. A quarterly process for reviewing schemes of delegations and SAP cost centre ownership will be put in place.</p> <p><i>Management update as at 23 August 2012</i></p> <p>A process of quarterly review has been instigated through the Corporate Finance Management team. Heads of Finance to review and update and return by 20 May to update the master record and upload to HARINET.</p> <p><i>Internal Audit comments:</i> Examination of HARINET indicates the schemes loaded are still in the former structure and dated April 2011. The Procurement Team and the Corporate Finance Team are working to implement the required actions. A further update will be provided in due course.</p>
2	<p>Resources should be allocated, in line with an agreed timetable for the review and updating of all Directorate Schemes of Delegation.</p> <p>This recommendation should be implemented in conjunction with recommendation 2 above, regarding the</p>	2	Actioned.	<p><b>Partly Implemented</b></p> <p><i>Management Response</i></p> <p>A quarterly review of the scheme of delegation is now in place.</p>

DELOITTE INTERNAL AUDIT - QUARTERLY AUDIT REPORT 2012/13

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Ref	Recommendation	Priority	Original Implementation Deadline	Progress/Status
	consistency checks between SAP and the Directorate Schemes of Delegation.			<p><i>Management update as at 23 August 2012</i></p> <p>As above.</p> <p><i>Internal Audit comments: As above</i></p>
<b>HAYS Resource Management</b>				
3	<p>The HR team should request that HAYS Resources:</p> <ul style="list-style-type: none"> <li>• Disclose the hidden information supporting the graphs within the monthly Headline Report;</li> <li>• Incorporate the job position numbers into the Headline Report; and</li> <li>• Ensure agency release forms are not processed without the job number included.</li> </ul>	2	October 2011	<p><b>In Progress</b></p> <p><i>Management update as at January 2012</i></p> <p>The new vendor system, Hays 3SS was due to go live on 7 January 2012. Notes and updates on the new system were circulated by the Head of HR Services to managers on 6 January 2012. It was expected that the implementation of the new system would result in the position and job numbers being made mandatory fields and in managers being able to produce their own reports to extract performance data from Hays 3SS.</p> <p>The system was piloted for a period of two weeks from 7-22 January 2012, prior to its expected full release. However, there were issues identified during the piloting stage. A meeting was held between the relevant Council officers and Hays on 20 January 2012 to review progress with the implementation phase and discuss the issues identified.</p> <p>However, subsequent to the meeting a decision was made by management to defer the implementation of the new system until further consideration is given to the issues and until the Council's IT systems are upgraded, as required, and further testing carried out. The decision was taken to continue with the Hays Workflow system until a technical solution is found and</p>

DELOITTE INTERNAL AUDIT - QUARTERLY AUDIT REPORT 2012/13

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Ref	Recommendation	Priority	Original Implementation Deadline	Progress/Status
				<p>implemented with regards to Hays 3SS.</p> <p>Through discussions with management, we had identified that only one officer within HR had access to the Hays 3SS system, while it was being piloted.</p> <p>The controlled two week pilot revealed technical issues which we cannot overcome at this point in time. In view of this, Hays have rolled us back to the Hays Workflow system. The existing process on Workflow remains unchanged.</p> <p>The timing of further testing and implementation of Hays 3SS will be dependent on the outcome of discussions with Hays and the resolution of technical issues.</p> <p><b>Management update as at March 2012</b></p> <p>Further work has now found that the technical issues impacting on the ability to implement the Hays 3SS system are that the HAYS system requires Internet Explorer 8 for it to work, while the Council is only on Internet Explorer 6. An upgrade is planned to bring the Council up to Internet Explorer 8 by IT Services later in the year, but first there is the testing of all other systems to ensure that they can run on Internet Explorer 8.</p> <p><b>Management update as at August 2012</b></p> <p>Internet Explorer 8 has been implemented but moving to the new system is now on hold as the contract is up for renewal as from April 2013.</p> <p><b>Revised deadline: April 2013.</b></p>



Ref	Recommendation	Priority	Original Implementation Deadline	Progress/Status
4	<p>The Balance Scorecard and Headline Report provided by HAYS Resources should be aligned to include information provided for management review in the same format. Any variation should be explained.</p>	2	November 2011	<p><b>In Progress</b></p> <p><b>Management update as at January 2012</b></p> <p>The new vendor system, Hays 3SS was due to go live on 07/01/2011, followed by a two week piloting period. However, the implementation of the system has been put on hold pending resolution of the issues identified during the piloting stage.</p> <p>It was expected that under the new system, the management information would not be provided by Hays and the system would enable managers to decide what information they require.</p> <p>We will be in a position to check the required reporting options available to managers once the new system becomes fully operational.</p> <p>As above. Management should ensure that the new system generates the relevant management information.</p> <p><b>Management update as at March 2012</b></p> <p>Further work has now found that the technical issues impacting on the ability to implement the Hays 3SS system are that the HAYS system requires Internet Explorer 8 for it to work, while the Council is only on Internet Explorer 6. An upgrade is planned to bring the Council up to Internet Explorer 8 by IT Services later in the year, but first there is the testing of all other systems to ensure that they can run on Internet Explorer 8.</p> <p><b>Management update as at August 2012</b></p> <p>Internet Explorer 8 has been implemented but moving</p>

Ref	Recommendation	Priority	Original Implementation Deadline	Progress/Status
				to the new system is now on hold as the contract is up for renewal as from April 2013. <i>Revised deadline: April 2013.</i>
<b>CHILDREN AND YOUNG PEOPLE SERVICES</b>				
<b>Use of Petty Cash</b>				
5	The Imprest Account Procedures Manual should be reviewed and updated by Accounts Payable, to ensure compliance with HMRC and Council requirements. Upon completion, the manual should be communicated to all relevant members of staff.	2	March 2012	<b>In Progress</b> <b>Management update as at 31 August 2012</b> The Service is liaising with the Head of Income & Debt Management to address the issue. <b>Revised Deadline: End of September 2012.</b>
6	Authorised signatory records for all petty cash authorisers should be updated to reflect current limits of authorisation. The records should be updated on a periodic basis. Only delegated authorised signatories should certify petty cash claims for processing. Where not substantiated, the claims should be rejected until appropriate authorisation is received. Further, the Scheme of Delegation should be updated to include current petty cash thresholds.	2	March 2012	<b>In Progress</b> <b>Management update as at 31 August 2012</b> The Service has asked for signatory records to be checked and updated and the Scheme of Delegation to be updated. This has been completed and is subject to review. <b>Revised Deadline: 7 September 2012.</b>
<b>School Admissions and Place Planning</b>				
7	On completion of the annual upload of the Determined Admission Arrangements criteria, a record of the data input should be taken. The record should be signed by the officer who input the data, then checked and signed off as correct by a second	2	Immediate	<b>Not Implemented</b> <b>Management Response</b> A written recording on this procedure can be made.

Ref	Recommendation	Priority	Original Implementation Deadline	Progress/Status
	officer.			<p><b>Management update as at 23 August 2012</b></p> <p>The admission arrangements must be determined by the 15 April each year in any given year. The Admissions database should be set up to reflect these arrangements for 1 September in the same year. The admission arrangements for 2013/14 were determined by 15 April 2012. The inputted data will be checked and signed off on 31 August 2012.</p> <p>This will be confirmed during the audit of in-year admissions planned to commence during November 2012.</p>
<b>ADULT AND HOUSING SERVICES</b>				
<b>Personalisation</b>				
8	People are more likely to experience better outcomes if the PBs process keeps them fully informed. The Council should look to improve how it communicates the details of managed service users' personal budgets.	3	November 2011	<p><b>In Progress</b></p> <p><b>Management update as at 4 September 2012</b></p> <p>A number of quick wins were identified and implemented during Lean Workshops held in June 2012. New Contact Assessment Tool and Adults Multi-Disciplinary Tool to be implemented in Framework-I to go live at the end of August 2012.</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**

**September 2012**

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**APPENDIX B**  
**IN HOUSE AUDIT – IRREGULARITIES INVESTIGATED 01/04/12 - 31/03/13 & B/F FROM 2011/12**

Directorate	Irregularity Type	No. of cases investigated	No. of cases proven at 30/06/2012	No. of Officers subject to Disciplinary Investigation	Disciplinary Outcome	Value (£) (if known)
CYPS	Allegation of housing benefit fraud	1	1	1	Resigned	
CYPS	Allegation of failure to declare change of circumstances for benefit purposes	1	1	1	Resigned	
CYPS	Allegation of housing benefit deception	1	0	1	Pending	
P&S	Allegation of submission of altered medical certificate	1	1	1	Standard Setting Hearing	
CR	Allegation that employee is working whilst off sick	1	1	1	Resigned	
CR	Alleged breach of the Disciplinary Code of	1	0	0	Pending	

**APPENDIX B**  
**IN HOUSE AUDIT – IRREGULARITIES INVESTIGATED 01/04/12 - 31/03/13 & B/F FROM 2011/12**

Directorate	Irregularity Type	No. of cases investigated	No. of cases proven at 30/06/2012	No. of Officers subject to Disciplinary Investigation	Disciplinary Outcome	Value (£) (if known)
	Conduct					
A&H	Alleged improper use of position for Personal Gain and misuse of Council Resources	1	1	1	Written Warning	
A&H	Allegation of undeclared other employment	1	0	0	Pending	
<b>TOTAL</b>		<b>8</b>	<b>5</b>	<b>6</b>		

## Haringey Council – Corporate Committee

### Disciplinary Case Analysis April to June 2012

#### Introduction

The information in this report is taken from SAP, covering the period **01 April 2012 – 30 June 2012**.

The data is based on Haringey Council employees who

- hold Permanent, Temporary or Fixed Term Contracts

Note that this data excludes:

- Casual or Sessional Workers
- Schools
- Agency Workers

Legend	
Adults & Housing	AS
The Children & Young People's Service	C
Chief Executive	CE
Corporate Resources	CR
Public Health	PH
Place & Sustainability	PS
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.

### Disciplinary Cases by Directorate

Directorate	Cases Open	Cases Closed	No of cases	No of employees
AS	1	9	10	8
C	8	6	14	12
CE	0	0	0	0
CR	0	3	3	2
PH	0	0	0	0
PS	5	12	17	16
Grand Total	14	30	44	38

Please note that the total number of cases is **44**, but this only represents **38** employees. The reason being is that one employee can have more than one case in the same period. For example, an employee's dismissal could count as one case and their appeal as another.

- **Children's** has the highest percentage of disciplinary cases against its workforce at **1.81%** in this quarter
- **14** 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 Open	Cases Closed	Total	%
Invest. - not suspended	3	10	13	30
Invest. - suspended	5	13	18	41
ET	3	2	5	11
Appeal	3	5	8	18
Total	14	30	44	100



The following table identifies the outcomes of the 30 cases that were closed in this period.

### Disciplinary Case Outcomes

Outcome	Invest. - not suspended	Invest. - suspended	Invest. - appeal	Invest. - ET	Total	%
Compromised agreement	0	0	0	1	1	3
Dis. Appeal Dismissed	0	0	2	0	2	7
Dis. Appeal Part Upheld	0	0	0	0	0	0
Dis. Appeal Upheld	0	0	2	0	2	7
Dis. Appeal Withdrawn	0	0	0	0	0	0
Dis. Dismissal	1	7	0	0	8	27
Dis. ET Dismissed	0	0	0	0	0	0
Dis. ET Withdrawn	0	0	0	1	1	3
Dis. Final Written Warning	2	1	0	0	3	10
Dis. No Action	2	1	0	0	3	10
Dis. Other	1	0	0	0	1	3
Dis. Relegation/Demotion	0	0	0	0	0	0
Dis. Resigned	0	2	1	0	3	10
Dis. Verbal Warning	1	0	0	0	1	3
Dis. Warning & Sanction	0	0	0	0	0	0
Dis. Written Warning	2	1	0	0	3	10
Escalated to next stage	1	0	0	0	1	3
Suspension Lifted	0	1	0	0	1	3
<b>Total</b>	<b>10</b>	<b>13</b>	<b>5</b>	<b>2</b>	<b>30</b>	<b>100</b>

This table displays reasons for Disciplinary action against employees.

### Reasons for Disciplinary Cases

Reason	Cases Open	Cases Closed	Total	%
Assault	1	0	1	2
Attendance	2	8	10	23
Behaviour	6	14	20	45
Fraud / Theft	0	3	3	7
Misuse of resources	1	0	1	2
Negligence	3	4	7	16
Other	1	1	2	5
<b>Total</b>	<b>14</b>	<b>30</b>	<b>44</b>	<b>100</b>

- The highest cause for disciplinary action was for **Behaviour** at **45%**

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

### Disciplinary Case employee representation by Ethnicity and Gender

Ethnic Class	Female		Male		All	
	Total	%	Total	%	Total	%
B A M E	16	50	16	50	32	84
White	3	50	3	50	6	16
Not Declared	0	0	0	0	0	0
Total	19	50	19	50	38	100

- **31%** of the workforce is male, but the male representation with disciplinary cases is higher at **50%**

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	SC1-SC5		SC6-SO2		PO1-PO3		PO4-PO7		PO8+		TOTAL	
		T	WF	T	WF	T	WF	T	WF	T	WF	T	WF
AS	B & ME	7	88	0	0	1	13	0	0	0	0	8	100
	White	0	0	0	0	0	0	0	0	0	0	0	0
	Total	7	88	0	0	1	13	0	0	0	0	8	100
C	B & ME	2	17	1	8	0	0	4	33	0	0	7	58
	White	2	17	1	8	1	8	1	8	0	0	5	42
	Total	4	33	2	17	1	8	5	42	0	0	12	100
CE	B & ME	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
	Total	0	0	0	0	0	0	0	0	0	0	0	0
CR	B & ME	0	0	2	100	0	0	0	0	0	0	2	100
	White	0	0	0	0	0	0	0	0	0	0	0	0
	Total	0	0	2	100	0	0	0	0	0	0	2	100
PH	B & ME	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
	Total	0	0	0	0	0	0	0	0	0	0	0	0
PS	B & ME	12	75	1	6	2	13	0	0	0	0	15	94
	White	1	6	0	0	0	0	0	0	0	0	1	6
	Total	13	81	1	6	2	13	0	0	0	0	16	100
HGY	B & ME	21	55	4	11	3	8	4	11	0	0	32	84
	White	3	8	1	3	1	3	1	3	0	0	6	16
	Total	24	63	5	13	4	11	5	13	0	0	38	100

## Suspensions

This table shows a summary of suspension cases.

### Summary of Suspension Cases

Case status	Total
No. of cases heard	11
No. of cases not concluded	5
No. of cases not concluded - leaver	2
Total	18

### Timescales (no of days) of Suspension Cases

The table below looks at the **18** suspension cases and identifies the no. of working days each case has taken. If a case has not concluded by the end of the quarter, the number of working days is calculated from the start date of the suspension 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 the number of cases heard within that period.

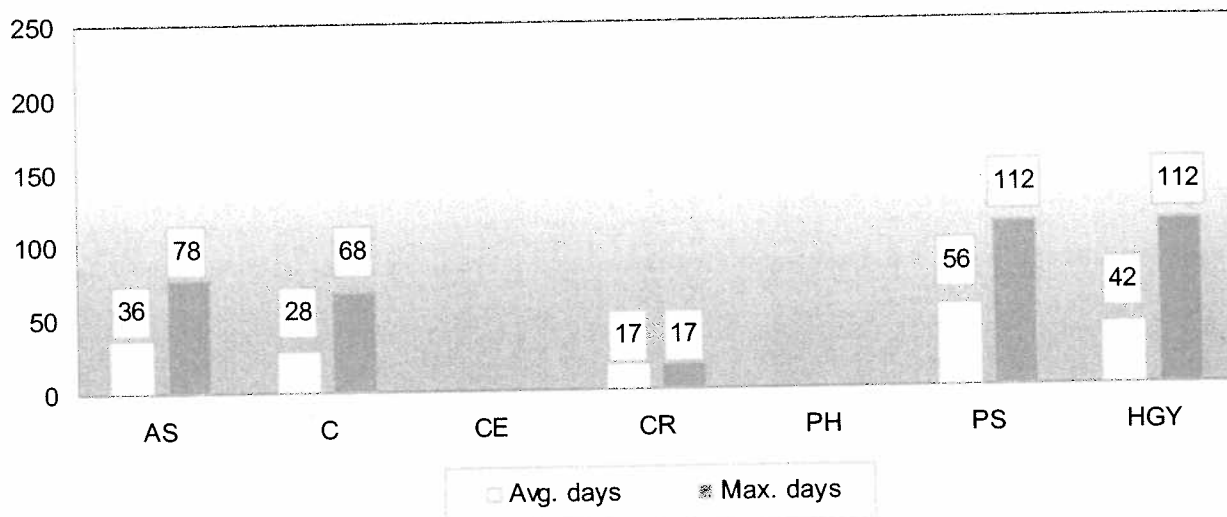
### Timescales (no of days) of Suspension Cases

Directorate	1-60	61-120	121-180	181-240	240+	Total cases	Total days	Avg. days of total cases	Max. Days	Total cases heard
AS	4	1	0	0	0	5	181	36	78	4
C	3	1	0	0	0	4	112	28	68	1
CE	0	0	0	0	0	0	0	0	0	0
CR	1	0	0	0	0	1	17	17	17	0
PH	0	0	0	0	0	0	0	0	0	0
PS	4	4	0	0	0	8	445	56	112	6
HGY	12	6	0	0	0	18	755	42	112	11
Total cases closed	10	3	0	0	0	13				

On average, **42** days were spent on each suspension case within the quarter.

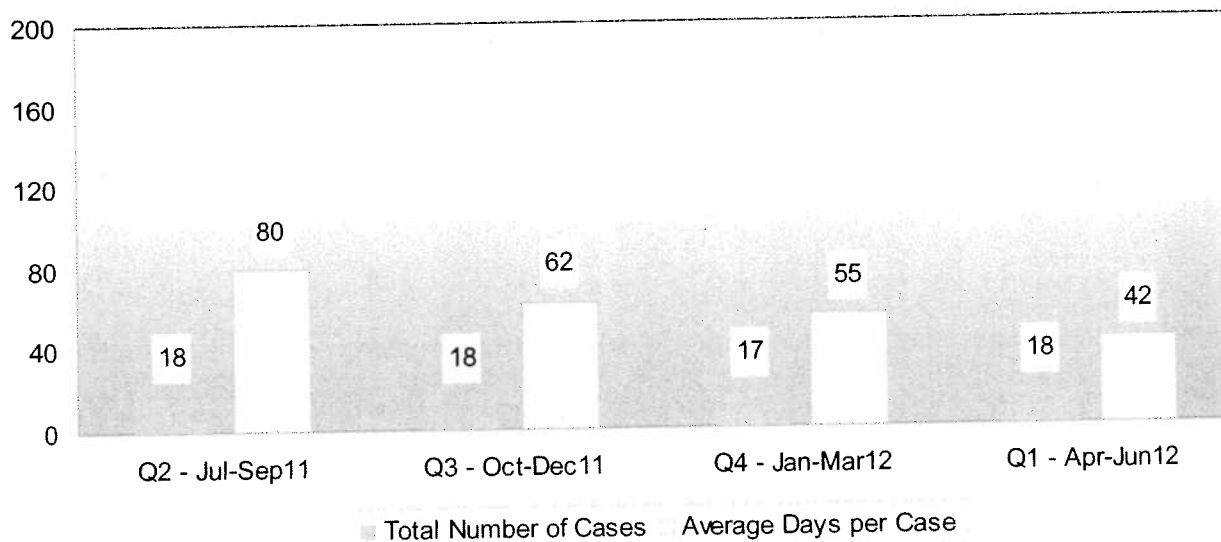
The chart below illustrates the average and maximum number of days taken for a suspension case by Directorate for the quarter.

**Average and Maximum Days Taken for Suspension Cases by Directorate**



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

**No. of cases and average days taken per case by quarter**



The average number of days suspended for the quarter was 42, this has reduced again compared to the last quarter and has almost halved since the start of the rolling year period.