

**Internal Audit  
Quarter 2 Internal Audit Report  
2012/2013  
London Borough of Haringey**

Deloitte & Touche Public Sector Internal Audit Ltd.  
November 2012

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## Executive Summary

### Introduction

This is our second 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 2 2012/13 – Final Reports issued:

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

- Highways Income;
- Post Implementation Audit – e-Benefit Claims Project;
- Post Implementation Audit – Fraud System Project;
- Housing Benefits; and
- CYPS Business Continuity Plan.

**2012/13 Internal Audits finalised in the quarter:**

- IT Service Desk;
- Adult Substance Misuse – Project Management;
- Contract Monitoring Procedures;
- Declaration of Interests;
- Gifts and Hospitality;
- Haringey Public Mortuary;
- Property Services;
- Use of Competefor Portal and Quotation Process;
- Use of FB60 Non Order Invoices;
- Illegal Money Lending; and
- Occupational Therapy.

**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:

- Leaving Care Arrangements;
- Data Quality;
- Health Checks Programme;
- Smoking Cessation Programme; and
- Traded Services.

The above list does not include schools which have been visited in Quarter 2.

**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 reviewed as part of the 2012/13 audit of Accounts Receivable (Debtors). The Priority 1 recommendation relating to Health & Safety is in progress and has a revised deadline of end of March 2013.

**2011/12**

To date we have followed up 88 recommendations raised in 2011/12 and the results of our work are as follows:

- Implemented – 64 (72.8%);
- Partly implemented – 10 (11.3%);
- Not implemented – 2 (2.3%); and
- No longer applicable – 12 (13.6%).

Subsequent to the last Corporate Committee meeting held on 27 September 2012, we were requested to follow-up the recommendations raised as part of the audits finalised and reported in Quarter 1 2012/13, for which a Limited level of assurance was given. The current status of the recommendations is as follows:

- **Framework Agreements – Learning & Development** – Original recommendations made: two Priority 1; one Priority 2.  
At follow up: All three recommendations have been implemented.
- **Contract Standing Orders and Scheme of Delegation** – Original recommendations made: three Priority 1; four Priority 2.  
At follow up: Three Priority 1 and two Priority 2 recommendations have been implemented and two Priority 2 recommendations have been partly implemented.
- **South Grove Children's Centre** – Original recommendations made: five Priority 1; four Priority 2.  
At follow up: One Priority 1 recommendation and three Priority 2 recommendations have been implemented, while three Priority 1 and one Priority 2 recommendation have been partly implemented. One Priority 1 recommendation is no longer applicable.
- **Parking Services – Financial** – Original recommendations made: two Priority 1; two Priority 2.  
At follow up: One Priority 1 recommendation and two Priority 2 recommendations have been implemented and one Priority 1 recommendation has not been implemented; and
- **Payroll** – the recommendations will be followed up as part the 2012/13 payroll audit to be completed later in the financial year.

**2012/13**

We have followed up on the nine recommendations raised in our final report dated August 2012 for the Haringey Public Mortuary audit, which was completed as part of the 2012/13 Internal Audit Plan. The results of our follow-up are as follows:

- Three Priority 1 recommendations have been fully implemented;
- Five Priority 2 recommendations have been fully implemented; and
- One Priority 2 recommendation has been partly implemented.

The Priority 2 recommendation which is partly implemented relates to the recording of the Property Book reference number on the Admission Book receipt. The recommendation required the Locum staff to be reminded of this requirement. Although this action has been completed, examination of the records pertaining to 10 bodies admitted to the Mortuary since October 2012 identified one exception in two applicable cases. This was explained as an oversight on the part of the Mortuary staff. Management have confirmed that new format Admission Books are currently being printed and will be delivered shortly, which will address the requirement as the new format Admission Books will have a specific field for the property reference to be recorded.

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### 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>                                       |               |                      |                 |                     |                                      |   |   |
| Highways Income                                      | April 2012    | 10/07/12             | Limited         | N/A                 | 3                                    | 4 | 1 |
| Post Implementation Audit – e-Benefit Claims Project | April 2012    | 23/07/12             | Substantial     | N/A                 | 0                                    | 2 | 0 |
| Post Implementation Audit – Fraud System Project     | April 2012    | 23/07/12             | Substantial     | N/A                 | 0                                    | 3 | 0 |
| Housing Benefits                                     | February 2012 | 26/07/12             | Substantial     | ↔                   | 0                                    | 4 | 2 |
| CYPS Business Continuity Plan                        | February 2012 | 31/07/12             | Substantial     | N/A                 | 1                                    | 3 | 0 |
| <b>2012/13</b>                                       |               |                      |                 |                     |                                      |   |   |
| Illegal Money Lending                                | June 2012     | 10/07/12             | Substantial     | N/A                 | 0                                    | 0 | 0 |
| Occupational Therapy                                 | June 2012     | 10/07/12             | Substantial     | N/A                 | 0                                    | 1 | 0 |
| IT Service Desk                                      | July 2012     | 17/08/12             | Substantial     | N/A                 | 0                                    | 1 | 2 |
| Contract Monitoring Procedures                       | July 2012     | 13/09/12             | Substantial     | N/A                 | 0                                    | 3 | 0 |
| Declaration of Interests                             | June 2012     | 10/09/12             | Limited         | N/A                 | 1                                    | 2 | 0 |
| Gifts and Hospitality                                | June 2012     | 10/09/12             | Limited         | N/A                 | 1                                    | 2 | 1 |
| Haringey Public Mortuary                             | June 2012     | 10/09/12             | Limited         | N/A                 | 3                                    | 6 | 0 |

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| Audit Title                                    | Date of audit | Date of Final Report | Assurance Level | Direction of Travel | Number of Recommendations (Priority) |   |   |
|------------------------------------------------|---------------|----------------------|-----------------|---------------------|--------------------------------------|---|---|
|                                                |               |                      |                 |                     | 1                                    | 2 | 3 |
| Property Services                              | May 2012      | 13/09/12             | Substantial     | N/A                 | 0                                    | 2 | 1 |
| Use of Competefor Portal and Quotation Process | July 2012     | 12/09/12             | Substantial     | N/A                 | 0                                    | 2 | 1 |
| Use of FB60 Non Order Invoices                 | June 2012     | 13/09/12             | N/A             | N/A                 | 0                                    | 4 | 0 |

As part of the 2012/13 Internal Audit Plan we have visited the following schools, completed a probity audit and during Quarter 2 issued a final report.

| School                               | Date of Audit | Report Date | Assurance Level | Number of Recommendations (Priority) |   |   |
|--------------------------------------|---------------|-------------|-----------------|--------------------------------------|---|---|
|                                      |               |             |                 | 1                                    | 2 | 3 |
| <b>2012/13</b>                       |               |             |                 |                                      |   |   |
| St Peter in Chains RC Infants School | June 2012     | 19/07/12    | Limited         | 0                                    | 6 | 1 |
| The Green CE Primary School          | May 2012      | 19/07/12    | Limited         | 5                                    | 8 | 2 |
| Fortismere School                    | May 2012      | 10/09/12    | Limited         | 3                                    | 5 | 1 |
| Lordship Lane Primary School         | May 2012      | 10/09/12    | Limited         | 6                                    | 7 | 0 |
| Rokesly Infants School               | July 2012     | 14/09/12    | Substantial     | 1                                    | 4 | 1 |

As part of the 2012/13 Internal Audit plan we have visited the following schools during Quarter 2 and completed a probity audit, for which a draft report has been issued.

- St John Vianney RC Primary.



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| Audit area                                     | Scope                                                                                                                                                                                                                                                                         | Status/key findings                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Assurance      |
|------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|
| <b>PLACE AND SUSTAINABILITY</b>                |                                                                                                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                |
| <p><b>Haringey Public Mortuary 2012/13</b></p> | <p>Audit work was undertaken to cover the following areas:</p> <ul style="list-style-type: none"> <li>• Documentation, policies and procedures;</li> <li>• Income;</li> <li>• Payments;</li> <li>• Secure body storage; and</li> <li>• Deceased person's property.</li> </ul> | <p>Weaknesses in the system of internal controls are such as to put the client's objectives at risk.</p> <p>The Mortuary has capacity to hold 54 bodies.</p> <p>The total number of deceased persons handled by the Mortuary for Haringey and Enfield in the past three years was as follows:</p> <ul style="list-style-type: none"> <li>• 2009 - 821 (419 normal and 402 out of hours);</li> <li>• 2010 - 767 (366 normal and 401 out of hours); and</li> <li>• 2011 - 598 (321 normal and 277 out of hours)</li> </ul> <p>The Haringey Public Mortuary (Mortuary Service) has occupied new purpose-built premises since February 2009. The staffing establishment of the Mortuary consists of a Mortuary Supervisor and two Anatomical Pathology Technicians (APTs). The Mortuary is currently staffed by two Locum APTs provided through the HAYS Resource Management contract.</p> <p>Under the Human Tissue Act 2004, the Human Tissue Agency (HTA) is required to licence all organisations that remove, store and use human tissue for research, medical treatment, post mortem examination, teaching and display in public.</p> <p>The HTA completed an inspection of the Mortuary on 1 and 2 May 2012, as a result of which, a series of Directions were issued on 14 May 2012. An Action Plan was prepared to address the Directions. Documentary evidence has been obtained from management showing that the Mortuary Service has responded to the HTA within the required deadlines to confirm that all actions have been completed and that relevant documents and information have been provided to the HTA in support of this confirmation. Internal Audit have not completed any work to confirm the adequacy of the information submitted to the HTA. It is understood that the HTA had planned a visit to the Mortuary in July 2012 to determine whether the Directions have been implemented.</p> | <b>Limited</b> |

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| Audit area | Scope | Status/key findings                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Assurance |
|------------|-------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|
|            |       | <p>The Mortuary Service maintains a record of all deceased persons admitted and discharged on an ACCESS database, the Mortuary Database. Some of the key findings are detailed below:</p> <ul style="list-style-type: none"> <li>• The HTA requires that the Mortuary has a Corporate Licence Holder and a Designated Individual. The Licence Holder is the Transport Operations Manager, while the Designated Individual is the Service Manager for Commercial Enforcement, who is due to retire in September 2012;</li> <li>• The Mortuary Service procedures are divided into Parts A, B and C, covering quality assurance, mortuary operations and purchasing respectively. It was found that Part A and Part C of the procedures, dated February 2011 and April 2011 respectively, still make reference to the old Urban Environment Directorate. Both these parts of the procedures have also not been signed off as approved;</li> <li>• The Mortuary Service procedures were found not to cover the income charging process (for cases falling under the responsibility of Enfield Council);</li> <li>• While income notices have been raised for April and May 2012, no invoice had been raised at the time of the audit due to disagreement on the April 2012 charge. Although no recommendation has been raised, management should ensure that disputes are resolved promptly to allow for invoices to be raised in a timely manner;</li> <li>• Each month a report is run to identify details of deceased persons that relate to Enfield Council, which is used to prepare the monthly Mortuary Returns for Enfield Council. The Mortuary Returns record the specific services provided for that month and the related number of bodies, together with the rates and total charges for each type of service. This information forms the basis of the invoice for that month, issued through SAP Accounts and raised to Enfield Council;</li> <li>• The charges raised to Enfield Council for use of the mortuary for the period December 2011 to March 2012 were calculated at lower rates than those agreed by Cabinet. There is also no evidence of any formal agreement of the scale of charges with Enfield Council;</li> </ul> |           |

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| Audit area | Scope | Status/key findings                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Assurance |
|------------|-------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|
|            |       | <ul style="list-style-type: none"> <li>• Undertakers record details of all deceased persons admitted to the Mortuary in a three part Admissions Book receipt, including details of any personal effects;</li> <li>• The APTs record details of the deceased persons in a manual Daybook and update the Mortuary Database using information from the Admissions Book receipts;</li> <li>• The APTs are required to record any personal effects belonging to the deceased in a Property Book and note the Property Book reference number on the Admissions Book receipt and Daybook. It was identified that in four out of five applicable cases (from a sample of 10 deceased persons), the Property Book reference number had not been recorded on the Admission Book receipt issued and on the Mortuary database;</li> <li>• The functionality of the Mortuary database does not allow for the recording of the deceased body storage location and the identification of deceased bodies held for which Enfield Council is responsible under the National Assistance Act to arrange burial and for which a storage fee is chargeable;</li> <li>• Inconsistencies were identified in the details held for deceased persons between the Mortuary Database, the Admissions Book, the Property Book and the Refrigeration Store records.</li> <li>• The body location was not recorded on the Admissions Book receipt in four of ten cases sampled;</li> <li>• We sampled nine cases of deceased bodies being released and found that in five instances the undertaker had signed for collection on the Coroner's Release Form, rather than on the Mortuary Database Body Release Form. In a further instance, no one signed for collection of the deceased body;</li> <li>• The Histology and Toxicology Data Sheet has been updated to record details of sample human tissues taken for testing. While the sheet records details of when the samples were collected and who by, there is no section on the sheet to record the return of the samples; and</li> <li>• In only four of the nine discharged cases sampled was an appropriate</li> </ul> |           |

| Audit area | Scope | Status/key findings                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Assurance |
|------------|-------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|
|            |       | <p>Burial or Cremation Certificate, as received from the Undertaker, held on file. As the issue of adequate documentation with regard to release of bodies was raised by the HTA, and it was stated that in future all documentation would be obtained before release, no further recommendation has been raised.</p> <p>As a result of our audit work we have raised three Priority 1 and six 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 functionality of the Mortuary database should be reviewed with a view to considering the feasibility of adding additional facility to the database, as follows:                             <ul style="list-style-type: none"> <li>○ Inclusion of the body storage location; and</li> <li>○ Identification of Enfield Council National Assistance Act storage cases.</li> </ul> </li> <li>• A process should be established and implemented for a report to be produced from the Mortuary database once this has been updated for all new admissions. The report should then be checked by a second officer for consistency against all the information held in the Admissions Book and the Refrigeration Store records. Any discrepancy should be investigated and corrected. The independent check should be completed on a regular basis and its completion should be evidenced by a signature and date or an email from the officer completing the check; and</li> <li>• The Histology and Toxicology Data sheet should be updated to allow for the recording of details pertaining to the return of sample human tissues taken for testing. A process should also be implemented for the regular review of the sheet to allow for the identification and investigation of cases where samples are not returned within a reasonable time scale.</li> </ul> <p>The Priority 2 recommendations are as follows:</p> <ul style="list-style-type: none"> <li>• The Mortuary Service procedures should be updated to include the process for charging Enfield Council for cases for which they are</li> </ul> |           |

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| Audit area | Scope | Status/key findings                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Assurance |
|------------|-------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|
|            |       | <p>responsible. Guidance should also be provided to relevant Mortuary staff with regard to the correct completion of the monthly invoice process;</p> <ul style="list-style-type: none"> <li>• Management should review and update Parts A and C of the Mortuary Service procedures to bring these in line with current management policy and agreed practices. Once updated, the procedures should be formally signed off as approved by the Licence Holder for the Mortuary Service, before being made available to all relevant staff;</li> <li>• A process should be implemented for the monthly notices raised by the Mortuary Service (which form the basis of invoices) to be to be checked for completeness and accuracy. This should include checking whether the correct rates (as agreed by Cabinet) have been applied. Completion of the check can be evidenced by a signature and date or by an email from the relevant officer. Management should also communicate with Enfield Council with regard to formally agreeing the annual scale of charges;</li> <li>• The Locum staff should be reminded of the requirement to record the storage location of all deceased bodies on the Admission Book receipt;</li> <li>• A formal reminder should be communicated to all staff reinforcing the requirement for the undertakers to sign for the collection of deceased bodies on the Mortuary Database Body Release Form and for all forms to be securely kept; and</li> <li>• The Locum staff should be reminded of the requirement to record the Property Book reference number on the Admission Book receipt, and again on the Mortuary Database.</li> </ul> |           |

| Audit area                                      | Scope                                                                                                                                                                                                                                                                                          | Status/key findings                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Assurance             |
|-------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|
| <p><b>Gifts and Hospitality</b><br/>2012/13</p> | <p>Audit work was undertaken to cover the following areas:</p> <ul style="list-style-type: none"> <li>• Policies and procedures;</li> <li>• Compliance with statutory and Council procedures;</li> <li>• Review and approval; and</li> <li>• Monitoring and reporting arrangements.</li> </ul> | <p><b>ASSISTANT CHIEF EXECUTIVE – PEOPLE AND ORGANISATIONAL DEVELOPMENT</b></p> <p>Weaknesses in the system of internal controls are such as to put the client’s objectives at risk.</p> <p>Haringey Council’s Code of Conduct makes it potentially a disciplinary offence to accept gifts, gratuities, loans or hospitality from individuals or groups who have, or may seek to have, dealings with the Council. Where an employee has been offered or has received any gift, loan or hospitality, they are required to inform their senior manager or Assistant Director immediately. Except for small tokens of appreciation that do not cost much (such as a mug or diary if this has not been asked for and where the employee’s manager agrees), the employee is required to complete a gift/hospitality declaration form, for submission to HR. The Central HR Team holds a hospitality register (a central log) that is used to record details of declarations received.</p> <p>Some of the key findings are detailed below:</p> <ul style="list-style-type: none"> <li>• The requirement to declare hospitality, including gifts, gratuities and loans, is included in the Council’s Code of Conduct, which also covers the process to be followed to record such cases;</li> <li>• The requirement for the gift or hospitality declaration form to be approved by either the Director or Assistant Director and to be submitted to the Central HR Team is not consistently complied with across the Council;</li> <li>• One instance was identified where a declaration form which did not meet with the approval of the Assistant Director was not submitted to the Central HR Team to be recorded in the log;</li> <li>• There is no central monitoring of the level of gift or hospitality declarations that are completed across the</li> </ul> | <p><b>Limited</b></p> |

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| Audit area | Scope | Status/key findings                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Assurance |
|------------|-------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|
|            |       | <p>Council, and it was found that some declarations were not recorded in the log, including one where the offer of a gift was declined on the advice of the relevant Assistant Director; and</p> <ul style="list-style-type: none"> <li>Examination of the central log maintained by HR revealed that details regarding the officer giving permission for the gift or hospitality offer to be accepted and the date the permission is given are not recorded in all instances.</li> </ul> <p>As a result of our audit work we have raised one Priority 1, two Priority 2 and 1 Priority 3 recommendations, which should assist in improving the control environment. The Priority 1 recommendation is as follows:</p> <ul style="list-style-type: none"> <li>A process should be implemented for HR to monitor the number of gift and hospitality declaration forms received throughout the year and where appropriate, to issue regular reminders to officers and senior managers across Council services (or high risk services only) regarding completion and submission of declarations. The reminder could be issued as part of the HR Memorandum.</li> </ul> <p>The Priority 2 recommendations are as follows:</p> <ul style="list-style-type: none"> <li>A formal reminder should be issued to senior managers across all directorates, reinforcing the need to comply with the Council's Code of Conduct with regard to the requirement for all completed gift and hospitality forms to be approved by the relevant Director or Assistant Director and to be submitted to the Central HR Team;</li> <li>A formal reminder should be sent to senior managers across all directorates to remind them to also submit to Central HR all gift and hospitality declaration forms which have either not been approved or where the offer has been rejected by the employee. This action can be completed in conjunction with the issuing of the formal</li> </ul> |           |

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| Audit area                                     | Scope                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Status/key findings                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Assurance             |
|------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|
| <p><b>Declaration of Interests 2012/13</b></p> | <p>Audit work was undertaken to cover the following areas:</p> <ul style="list-style-type: none"> <li>• Policy, procedure and governance;</li> <li>• Completion and approval;</li> <li>• Recording and documenting; and</li> <li>• Review, monitoring and reporting.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | <p>reminder referred to in the recommendation above.</p> <p>The Priority 3 recommendation is as follows:</p> <ul style="list-style-type: none"> <li>• The Central HR Team should ensure that the central log records in full all the required details regarding individual gift or hospitality declarations received. This includes details relating to the officer giving permission for the gift or hospitality to be accepted and the date the permission is given. Where there are gaps in the information provided in the declaration, HR should follow this up with the relevant service.</li> </ul> | <p><b>Limited</b></p> |
|                                                | <p>Weaknesses in the system of internal controls are such as to put the client's objectives at risk.</p> <p>The Council's Code of Conduct requires all staff and Members to complete a declaration of interests form to register any financial and non-financial interests. A declaration should be made when the employee, their partner, spouse, relatives or friends have private interests, including financial interests such as land, house ownership, the ownership of shares, or non-financial interests such as membership of voluntary bodies, political organisations or other organisations. Decisions taken by the Council or by the employee may at times have a beneficial effect on those interests. Where an employee believes that there is such a conflict or a potential conflict, they must report this to their senior manager or Assistant Director. This is recorded on the declaration of interests form, which should be copied to Central HR.</p> <p>Some of the key findings are detailed below:</p> <ul style="list-style-type: none"> <li>• Policies and procedures are available on the Council's intranet to provide guidance to staff and Members on the declaration of interests process, which include the relevant form to complete when making a declaration;</li> </ul> |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                       |



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| Audit area | Scope | Status/key findings                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Assurance |
|------------|-------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|
|            |       | <ul style="list-style-type: none"> <li>Members are offered the opportunity to make declarations of personal interests at Cabinet meetings.</li> <li>Declarations of interest made by Councillors are made available on Haringey Council's website. We sampled declarations made by five out of 57 Councillors and found that all were on the website.</li> <li>Declarations of interests received from officers across the Council are recorded in a log (register) maintained by the Central HR Team. Examination of the log revealed that this recorded only two declarations in 2011 and only one declaration to date in 2012. We identified that there were six declarations made between 2009 and 2012 by officers within the Adult &amp; Housing Services Directorate, including one from the Director of Adult and Housing Services, and found that none of these had been recorded in the log.</li> <li>Although the Central HR Team has overall responsibility for maintaining records of declarations of interests for the Council, discussions with relevant officers across a number of services revealed inconsistencies in the process followed by individual directorates. For instance the Property Services and Adult and Housing Directorates maintain their own records independently of HR, while some services (including Leisure Services, which fall under the Place &amp; Sustainability Directorate) were not aware that completed declaration forms need to be sent to HR.</li> <li>There is no requirement for a nil declaration return to be completed by officers in high risk areas.</li> <li>Council policies and procedures do not make it a requirement for a process to be in place to monitor the completion of declarations of interests across the Council, especially with regard to high risk areas.</li> </ul> |           |

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| Audit area | Scope | Status/key findings                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Assurance |
|------------|-------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|
|            |       | <p>As a result of our audit work we have raised one 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>• A process should be implemented for HR to monitor the number of declarations of interests made throughout the year and where appropriate, to issue regular reminders to officers and senior managers across Council services (or high risk services only) regarding completion and submission of declarations. The reminder could be issued as part of the HR Memorandum. The monitoring process should also cover the completion of nil returns within high risk services.</li> </ul> <p>The Priority 2 recommendations are as follows:</p> <ul style="list-style-type: none"> <li>• A formal reminder should be issued to senior managers and Assistant Directors across all directorates, reinforcing the requirement for all completed declarations of interests to be submitted to the Central HR Team. HR should also liaise with Corporate Finance with regard to considering the possibility of combining the declaration of interests process with the related party transactions annual confirmation, for relevant services; and</li> <li>• Management should consider amending the Code of Conduct to include the requirement for a nil return to be completed and submitted by officers in high risk services within the Council. As an indication, the requirement could include, but not be limited to, the following areas: <ul style="list-style-type: none"> <li>○ Adult Services;</li> <li>○ Housing;</li> <li>○ Commissioning;</li> <li>○ Procurement;</li> <li>○ Property Services;</li> </ul> </li> </ul> |           |

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| Audit area                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Scope                                                                                                                                                                                                                                                                                                                            | Status/key findings                                                                                                                                                                   | Assurance             |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|
| <p><b>Highways Income</b><br/><b>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 and Local Requirements;</li> <li>○ Income Collection and Receipting;</li> <li>○ Banking and Reconciliation;</li> <li>○ Allocation Process; and</li> <li>○ Monitoring and Reporting.</li> </ul> | <ul style="list-style-type: none"> <li>○ Single Frontline;</li> <li>○ Building Services;</li> <li>○ Planning and Regeneration; and</li> <li>○ Benefits and Local Taxation.</li> </ul> | <p><b>Limited</b></p> |
| <p><b>PLACE AND SUSTAINABILITY</b></p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                       |                       |
| <p>Weaknesses in the system of internal controls are such as to put the client's objectives at risk.</p> <p>Highways Service has been included as part of the Single Frontline Service within the Place and Sustainability Directorate since April 2011.</p> <p>Licence charges were increased by 3% for 2012/13.</p> <p>In March 2012, six scaffolding and hoarding licences were approved, resulting in monthly income of £9,160. At the same time, refundable deposits totalled £13,329.60.</p> <p>At the end of March 2012, cumulative income for licences as per SAP was £218,699.17.</p> <p>Some of the key findings are detailed below:</p> <ul style="list-style-type: none"> <li>• The Traffic Management team within the Highways Service generate income under the Highways Act 1980 by issuing various licences, and also recover charges from utility companies for street works undertaken by those companies on the highway;</li> <li>• Licences are applied for using specific licence request applications available from Harinet, and costs are payable in advance. However, where the licence is due for renewal after 3 months, payment is usually collected in arrears as a system generated expiry/reminder letter is sent after the licence has expired;</li> <li>• Deposits are fully refundable after works have been completed, providing the site has not been damaged and is in the same condition as at the start of the works. We identified cases where the Council have used the deposit</li> </ul> |                                                                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                       |                       |

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| Audit area | Scope | Status/key findings                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Assurance |
|------------|-------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|
|            |       | <p>amounts to cover unpaid renewal costs which does not form part of the agreed terms and conditions of the licence;</p> <ul style="list-style-type: none"> <li>• Examination of a sample of 20 licences identified the following: <ul style="list-style-type: none"> <li>○ In one case the licensee was overcharged a renewal fee of £265, but only £150 should have been charged. The error was only identified during the audit visit;</li> <li>○ In one case supporting documentation could not be located to substantiate the £660 fee charged;</li> <li>○ In one case the inspection fee was omitted but this was only identified during the audit fieldwork; and</li> <li>○ In one case the incorrect deposit was charged. The licensee was requested to pay £450 but the actual charge should have been £1,350;</li> </ul> </li> <li>• Deposits for granting a licence is calculated manually using a simple formula;</li> <li>• Deposits received for crane licences are not banked but are held and discarded when the licences have expired;</li> <li>• Utility companies are invoiced monthly for street works undertaken, with the monthly NCI invoice containing a number of smaller invoice amounts to increase savings on issuing individual invoices for each of the works completed;</li> <li>• Where the utility company disputes any of the charges on the monthly invoice, the total invoice amount is delayed until the disputed issue is resolved. The Traffic Management team advised that producing individual invoices or reissuing the remaining amounts in cases of disputes is deemed to be too time consuming and they lack the resources to justify the additional costs. Two cases were identified where significant delays were encountered in receiving payment from the utility</li> </ul> |           |

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| Audit area | Scope | Status/key findings                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Assurance |
|------------|-------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|
|            |       | <p>company;</p> <ul style="list-style-type: none"> <li>• Income is required to be banked on a weekly basis. In the 13 week period between 25 December 2011 and 11 March 2012 only five banking were prepared; Income is collected and banked by Contract Security, an external company. Receipts issued are not retained by the Council;</li> <li>• Reconciliation between the Highways Access database and income posted on SAP is undertaken on a monthly basis. However reconciliations examined were not signed or reviewed by a senior manager and variances were not explained;</li> <li>• Monthly budget monitoring reports are produced by a lead revenue officer and presented at monthly meetings where Highways Income is discussed. The budget monitoring reports compare actual income collected to budget;</li> <li>• Between October and December 2011 refundable deposits were included in the monthly reports as part of the total income, thereby overstating revenue. This was identified and addressed at the December monthly meeting. 'Income from deposits' has now been excluded from monthly reports and reconciliations; and</li> <li>• Income collected is allocated to specific income codes on SAP. There are two WBS income codes for licence income received, depending on whether the work is carried out in the East or the West of the borough. For deposit income, a unique WBS code was requested from Central Finance and all such income was coded and reflected on SAP.</li> </ul> |           |

As a result of our audit work we have raised three Priority 1, four Priority 2 and one Priority 3 recommendations, which should assist in improving the control environment.

| Audit area | Scope | Status/key findings                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Assurance |
|------------|-------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|
|            |       | <p>The Priority 1 recommendations are as follows:</p> <ul style="list-style-type: none"> <li>• A prompt investigation into the exceptions should be undertaken and licensees refunded, where appropriate. Management should also institute a process whereby arithmetic calculations are checked by a second officer for correctness, or the calculation is done automatically through a system generated formula, for example, excel;</li> <li>• Management should formally remind all staff involved in the collection and banking of income of the need to bank all income received in a timely manner, in accordance with local procedures. It is also advised that controls are tightened to ensure banking is prepared on a weekly basis. Reconciliation of income collected and amounts deposited should be undertaken on a monthly or weekly basis. The completed reconciliation should be signed by the officer preparing the reconciliation and independently reviewed and signed by a senior officer to evidence accuracy and completeness. Reconciliations completed should be evidenced by appropriate supporting documentation. Also, where there are variances between the two these should be explained, investigated, and reasons noted on the face of the reconciliation; and</li> <li>• All income collected on behalf of the Council should be appropriately recorded, banked intact and in a timely manner, and where appropriate, refunded in accordance with the Council's normal refund process.</li> </ul> <p>The Priority 2 recommendations are as follows:</p> <ul style="list-style-type: none"> <li>• Management should ensure that the terms and conditions of the licence application are adhered to. Therefore, all deposits should be fully refundable to the licensees unless the criteria for full refunds are not met;</li> <li>• Management should consider making adjustment to the system so that the automatic reminder/expiry letters are</li> </ul> |           |

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| Audit area | Scope | Status/key findings                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Assurance |
|------------|-------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|
|            |       | <p>produced and issued to licensees prior to the expiry of their licence. This could provide an opportunity to the licensee to make payment and have their licence renewed on time. Checks should also be carried out to ensure that works are only carried out on highways with a valid licence;</p> <ul style="list-style-type: none"> <li>• Management should consider the possibility of invoicing utilities for agreed charges and to follow up all disputed charges until resolved. Upon resolution of the disputed charges, these should be invoiced for separately. This could potentially improve the Council's cash flow and increase the department's key performance indicator; and</li> <li>• Variances identified should be explained on the face of the reconciliation, investigated, and resolved in a timely manner. Furthermore, all reconciliations should be checked and signed off as complete and accurate by a senior member of staff.</li> </ul> <p>The Priority 3 recommendation is as follows:</p> <ul style="list-style-type: none"> <li>• Contract security receipts should be retained and securely attached to relevant cash income sheets.</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><br/>                     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.<br/>                     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.<br/>                     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.<br/> <i>Management Update 19 April 2012</i><br/>                     The status is as above. Progress is still dependant on prioritisation and cost effectiveness. Deadline date for review 18 July 2012.<br/> <i>Management Update 21 August 2012</i><br/>                     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><i>Management Update 19 April 2012</i></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><i>Management Update 21 August 2012</i></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><br/>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></p> <p><b>Management Update June 2011:</b></p> <p>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.</p> <p><i>Revised deadline: 31 December 2011</i></p> <p><b>Management Update 3 January 2012</b></p> <p>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.</p> <p><i>Revised deadline: 1 April 2012</i></p> <p><b>Management Update 19 April 2012</b></p> <p>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</li> </ul> |

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| Ref | Recommendation | Priority | Original Implementation Deadline | Progress/Status                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|-----|----------------|----------|----------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|     |                |          |                                  | <p>chaired by the Head of HR.</p> <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> <p><b>The deadline for the implementation of the recommendation has now been confirmed as end of March 2013.</b></p> |

Follow Up Table – 2011/12 Audit Work

| AUDIT AREA                                                                 | Assurance Level | Recommendations |   |   |             |   |   |   |       |     |          |             |         |   | Priority 1 Recs. Outstanding |   |   |   |
|----------------------------------------------------------------------------|-----------------|-----------------|---|---|-------------|---|---|---|-------|-----|----------|-------------|---------|---|------------------------------|---|---|---|
|                                                                            |                 | Category        |   |   | Implemented |   |   |   |       | N/A |          |             |         |   |                              |   |   |   |
|                                                                            |                 | 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       | 2 | 0                            | 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 |
| Parking Services - Financial                                               | Limited         | 2               | 2 | 0 | 4           | 1 | 2 | 0 | 3     | 0   | 0        | 1           | 0       | 0 | 0                            | 0 | 0 | 1 |

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| 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 |   |                              |   |   |
| Haringey Guarantee                                       | Substantial     |                 | 0 | 0 | 0           | 0 | 0 | 0 | 0     | 0               | 0        | 0           | 0       | 0 | 0                            | 0 | 0 |
| Section 106 income and resources                         | Substantial     |                 | 1 | 0 | 1           | 0 | 1 | 0 | 1     | 0               | 0        | 0           | 0       | 0 | 0                            | 0 | 0 |
| Leisure Services- income                                 | Substantial     |                 | 2 | 1 | 3           | 0 | 2 | 1 | 3     | 0               | 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     |                 | 2 | 0 | 2           | 0 | 2 | 0 | 2     | 0               | 0        | 0           | 0       | 0 | 0                            | 0 | 0 |
| Stoecroft Children's Centre                              | Substantial     | 1               | 3 | 0 | 4           | 1 | 3 | 0 | 4     | 0               | 0        | 0           | 0       | 0 | 0                            | 0 | 0 |
| South Grove Children's Centre                            | Limited         | 5               | 4 | 0 | 9           | 1 | 3 | 0 | 4     | 1               | 0        | 0           | 0       | 0 | 4                            | 0 | 3 |
| <i>Children and Families Establishments</i>              |                 |                 |   |   |             |   |   |   |       |                 |          |             |         |   |                              |   |   |
| Coppetts Road                                            | Limited         | 2               | 0 | 1 | 3           | 0 | 0 | 0 | 0     | 0               | 0        | 0           | 0       | 0 | 0                            | 0 | 0 |
| Haringey Park Children's Home                            | Limited         | 1               | 6 | 0 | 7           | 0 | 0 | 0 | 0     | 0               | 0        | 0           | 0       | 0 | 0                            | 0 | 0 |
| Use of Petty Cash                                        | Substantial     |                 | 2 | 0 | 2           | 0 | 0 | 0 | 0     | 0               | 0        | 0           | 0       | 0 | 2                            | 0 | 0 |
| School Admissions and Place Planning                     | Substantial     |                 | 1 | 1 | 2           | 0 | 0 | 1 | 1     | 0               | 0        | 1           | 0       | 0 | 0                            | 0 | 0 |
| <i>Adult and Housing Services</i>                        |                 |                 |   |   |             |   |   |   |       |                 |          |             |         |   |                              |   |   |
| Homes for Haringey client-side monitoring                | Substantial     |                 | 0 | 2 | 2           | 0 | 0 | 2 | 2     | 0               | 0        | 0           | 0       | 0 | 0                            | 0 | 0 |
| Housing Options – private renting scheme                 | Substantial     |                 | 1 | 0 | 1           | 0 | 1 | 0 | 1     | 0               | 0        | 0           | 0       | 0 | 0                            | 0 | 0 |
| Personalisation Follow-Up                                | N/A             |                 | 3 | 2 | 5           | 0 | 3 | 2 | 5     | 0               | 0        | 0           | 0       | 0 | 0                            | 0 | 0 |
| Housing in Multiple Occupation – licensing arrangements. | Substantial     |                 | 0 | 1 | 1           | 0 | 0 | 1 | 1     | 0               | 0        | 0           | 0       | 0 | 0                            | 0 | 0 |
| <i>Establishment Audits – Day Centres</i>                |                 |                 |   |   |             |   |   |   |       |                 |          |             |         |   |                              |   |   |
| The Grange                                               | Substantial     |                 | 0 | 2 | 2           | 0 | 0 | 2 | 2     | 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    |                              |
| The Haynes                                                                       | Substantial     | 0               | 0         | 2         | 2           | 0         | 0         | 2         | 0         | 0           | 0        | 0         | 0        | 0                            |
| The Haven Day Centre                                                             | Substantial     | 0               | 0         | 1         | 1           | 0         | 0         | 1         | 0         | 0           | 0        | 0         | 0        | 0                            |
| <b>Chief Executive – People and Organisational Development</b>                   |                 |                 |           |           |             |           |           |           |           |             |          |           |          |                              |
| Voluntary Redundancy Programme                                                   | Substantial     | 0               | 1         | 0         | 1           | 0         | 1         | 0         | 1         | 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                            |
| Framework Agreements – Learning & Development                                    | Limited         | 2               | 1         | 0         | 3           | 2         | 1         | 0         | 3         | 0           | 0        | 0         | 0        | 0                            |
| <b>Total</b>                                                                     |                 | <b>20</b>       | <b>47</b> | <b>21</b> | <b>88</b>   | <b>11</b> | <b>33</b> | <b>20</b> | <b>64</b> | <b>12</b>   | <b>2</b> | <b>10</b> | <b>0</b> | <b>4</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><b>Management Response</b></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><b>Management update as at 23 August 2012</b></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><b>Internal Audit comments:</b> 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. This is in progress and a further update will be provided in due course.</p> <p><b>Update as at 20 November 2012</b></p> <p>Examination of the Directorate Schemes of Delegation on Harinet revealed that these are still dated April 2011 and have not yet been updated to reflect current staff structure.</p> <p><b>Revised deadline: To be confirmed.</b></p> |



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| Ref                             | Recommendation                                                                                                                                                                                                                                                                                                                                                               | Priority | Original Implementation Deadline | Progress/Status                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
|---------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|----------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 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 consistency checks between SAP and the Directorate Schemes of Delegation.</p>                                            | 2        | Actioned.                        | <p><b>Partly Implemented</b></p> <p><b>Management Response</b></p> <p>A quarterly review of the scheme of delegation is now in place.</p> <p><b>Update as at 20 November 2012</b></p> <p>As above.</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><b>Management update as at January 2012</b></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</p> |

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| Ref | Recommendation | Priority | Original Implementation Deadline | Progress/Status                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|-----|----------------|----------|----------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|     |                |          |                                  | <p>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 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</p> |

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| 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>to the new system is now on hold as the contract is up for renewal as from April 2013.<br/> <b>Revised deadline: April 2013.</b></p> <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> |

| Ref                                       | Recommendation                                                                                                                                                                                                                                                                                                        | Priority | Original Implementation Deadline | Progress/Status                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|-------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|----------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                           |                                                                                                                                                                                                                                                                                                                       |          |                                  | <p><i>Management update as at August 2012</i></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><i>Revised deadline: April 2013.</i></p>                                                                                                                                                                                                                                                          |
| <b>PLACE &amp; SUSTAINABILITY</b>         |                                                                                                                                                                                                                                                                                                                       |          |                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| <b>Parking Services - Financial</b>       |                                                                                                                                                                                                                                                                                                                       |          |                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| 5                                         | Management should periodically review the Bailiff Monitoring spreadsheet to confirm that it is maintained as an up to date record.                                                                                                                                                                                    | 1        | Ongoing                          | <p><b>Not Implemented</b></p> <p><i>Management update as at November 2012</i></p> <p>The monitoring spreadsheet was last updated on 23/3/2012. The reason for this is because the department migrated from CIVICA PES to CIVICA CE in April 2012.</p> <p>No physical payments have been received so the spreadsheet is not misleading. This will be made a priority and the department estimates that this can be done by the end of December 2012.</p> <p><i>Revised deadline: 31 December 2012</i></p> |
| <b>CHILDREN AND YOUNG PEOPLE SERVICES</b> |                                                                                                                                                                                                                                                                                                                       |          |                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| <b>South Grove Children's Centre</b>      |                                                                                                                                                                                                                                                                                                                       |          |                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| 6                                         | <p>The following documents should be presented to the Children's Centre Committee for review and approval:</p> <ul style="list-style-type: none"> <li>• Revised Internal Scheme of Financial Delegation;</li> <li>• Centre Development Plan for 2011/12; and</li> <li>• Haringey Schools Financial Manual.</li> </ul> | 1        | July 2012                        | <p><b>Partly Implemented</b></p> <p><i>Internal Audit update as at 16 November 2012</i></p> <p>The Headteacher has developed a spreadsheet which shows all policies requiring review and approval. There is a further sheet which includes when each policy was adopted. Examination of these indicates that the Finance</p>                                                                                                                                                                             |

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| Ref | Recommendation                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Priority | Original Implementation Deadline | Progress/Status                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|-----|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|----------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|     | <p>The approval should be recorded in the minutes of the relevant Committee meeting.</p> <p>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.</p> <p>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>                                                                               |          |                                  | <p>Scheme of Delegation and Committee Terms of Reference were due for review by the Governing Body at its next meeting on 15 November 2012. The Centre Development Plan was also due for review and approval by the Governors. Closure of the recommendation will be completed upon review of the meeting minutes when these become available.</p> <p><b>Revised deadline:</b> To be confirmed (dependent on the availability of the minutes of the Governing Body meeting held on 15 November 2012)</p>                                                                                                                                                                                                                                                                                                                                                                                                         |
| 7   | <p>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.</p> <p>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.</p> | 1        | September 2012                   | <p><b>Partly Implemented</b></p> <p><b>Internal Audit update as at 16 November 2012</b></p> <p>RM Budget v Actual Report obtained, which confirms non-staff costs accounted under CFR E32 on 14 different budget starting 'CC'.</p> <p>Budget v Actual reports have been produced as part of the month end reports. Non-staff costs have been allocated across relevant cost centres.</p> <p>However, while Quarter 1 Management Return for 2012/13 was on the agenda of the Finance &amp; Personnel Committee meeting on 5 July 2012, examination of the minutes of the meeting found no records to confirm that the return was reviewed and approved by the Committee Members. Therefore there is no indication as to whether any issues have been reported to the Governing Body.</p> <p><b>Revised deadline:</b> To be confirmed (It is to be noted that a new Finance Manager has been appointed and it</p> |

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| Ref | Recommendation                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Priority | Original Implementation Deadline | Progress/Status                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|-----|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|----------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |          |                                  | is expected that the relevant action will be addressed in due course).                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| 8   | <p>All officers involved in the administration of the procurement 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.</p> <p>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> | 1        | September 2012                   | <p><b>Partly Implemented</b></p> <p><b>Internal Audit update as at 16 November 2012</b></p> <p>Relevant officers have been made aware of the requirements regarding the approval of invoices. However, we sampled 10 items of expenditure from the Centre's budget codes and found that in seven cases the invoices could not be located at the time of our visit. The three invoices found had been stamped and correctly authorised, with supporting documentation retained. Although the Headteacher has stated that the invoices are located at the Centre and will be forwarded to Audit when found, we are unable to close this recommendation.</p> <p><b>Revised deadline:</b> To be confirmed (A new Finance Manager has been appointed and it is expected that the relevant action will be addressed in due course).</p> |
| 9   | <p>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.</p> <p>Furthermore, all current and future assets should be security marked, as confirmation of the Centre's ownership of the assets.</p>                                                                                                                                                                                                      | 2        | July 2012                        | <p><b>Partly Implemented</b></p> <p><b>Internal Audit update as at 16 November 2012</b></p> <p>There is a separate asset inventory for the Children Centre, checked by the Centre Manager on 15 June 2012. This was due to be reported to the Governing Body at its meeting on 15 November 2012.</p> <p>Examination of the inventory found it does not record any security marking number against individual assets. Although the Head Teacher stated that assets are marked by ultra violet pen, we have suggested that more visible security markings should be used, such as</p>                                                                                                                                                                                                                                               |

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| Ref | Recommendation                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Priority | Original Implementation Deadline | Progress/Status                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
|-----|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|----------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |          |                                  | Haringey labels.<br><i>Revised deadline: To be confirmed</i>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|     | <b>Use of Petty Cash</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |          |                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| 10  | 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                       | <p><b>In Progress</b></p> <p><i>Management update as at 31 August 2012</i></p> <p>The Service is liaising with the Head of Income &amp; Debt Management to address the issue.</p> <p><i>Revised Deadline: End of September 2012.</i></p> <p><i>Update as at 20 November 2012</i></p> <p>The Imprest Account Procedures were re-drafted in May 2012; however, the final version has not been made available to us and we cannot therefore confirm closure of this recommendation..</p> <p><i>Revised deadline: To be confirmed.</i></p>                          |
| 11  | <p>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.</p> <p>Only delegated authorised signatories should certify petty cash claims for processing. Where not substantiated, the claims should be rejected until appropriate authorisation is received.</p> <p>Further, the Scheme of Delegation should be updated to include current petty cash thresholds.</p> | 2        | March 2012                       | <p><b>In Progress</b></p> <p><i>Management update as at 31 August 2012</i></p> <p>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.</p> <p><i>Update as at 20 November 2012</i></p> <p>The CYPS Scheme of Delegation has been updated and includes petty cash thresholds. However, no documentary evidence has been made available yet to confirm that the authorised signatory records for all petty cash authorisers have been updated.</p> |

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| Ref                                         | Recommendation                                                                                                                                                                                                                                                             | Priority | Original Implementation Deadline | Progress/Status                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|---------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|----------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                             |                                                                                                                                                                                                                                                                            |          |                                  | <i>Revised deadline: To be confirmed.</i>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| <b>School Admissions and Place Planning</b> |                                                                                                                                                                                                                                                                            |          |                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| 12                                          | <p>On completion of the annual upload of the Determined Admission Arrangements criteria, a record of the data input should be taken.</p> <p>The record should be signed by the officer who input the data, then checked and signed off as correct by a second officer.</p> | 2        | Immediate                        | <p><b>Not Implemented</b></p> <p><b>Management Response</b></p> <p>A written recording on this procedure can be made.</p> <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 in November 2012.</p> |



Follow-up of Recommendations – Haringey Public Mortuary 2012/13

| Ref                                     | Recommendation                                                                                                                                                                                                                                                                                                                                           | Priority | Original Implementation Deadline | Progress/Status                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|-----------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|----------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>PLACE AND SUSTAINABILITY</b>         |                                                                                                                                                                                                                                                                                                                                                          |          |                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| <b>Haringey Public Mortuary Service</b> |                                                                                                                                                                                                                                                                                                                                                          |          |                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| 1                                       | <p>The Mortuary Service procedures should be updated to include the process for charging Enfield Council for cases for which they are responsible.</p> <p>Guidance should also be provided to relevant Mortuary staff with regard to the correct completion of the monthly invoice process.</p>                                                          | 2        | 28 September 2012                | <p><b>Implemented</b></p> <p>Part C of the Haringey Public Mortuary Quality Assurance Manual includes a section, 1.11 Income (Enfield), dated November 2012, approved by the Group Manager, Regulatory Services. This sets out the process for charging Enfield Council for relevant cases. The manual is available to staff.</p> <p>The invoicing process is that the Acting Mortuary Manager runs monthly reports from the database, which are sent to the Group Manager, Regulatory Services. The database report is checked and if there are no issues, these are sent to Enfield Council. Once Enfield Council agree the amount due, the Assistant Accountant, Finance Support, is notified and then raises an invoice.</p> |
| 2                                       | <p>Management should review and update Parts A and C of the Mortuary Service procedures to bring these in line with current management policy and agreed practices.</p> <p>Once updated, the procedures should be formally signed off as approved by the Licence Holder for the Mortuary Service, before being made available to all relevant staff.</p> | 2        | 28 September 2012                | <p><b>Implemented</b></p> <p>We sampled 10 procedures from the Quality Assurance Manual Parts A and C, and confirmed that all have now been updated to reflect the new structure and agreed practices, and have been signed off by the Group Manager, Regulatory Services.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                   |

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**APPENDIX A**

| Ref | Recommendation                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Priority | Original Implementation Deadline | Progress/Status                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|-----|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|----------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 3   | <p>A process should be implemented for the monthly notices raised by the Mortuary Service (which form the basis of invoices) to be to be checked for completeness and accuracy. This should include checking whether the correct rates (as agreed by Cabinet) have been applied. Completion of the check can be evidenced by a signature and date or by an email from the relevant officer.</p> <p>Management should also communicate with Enfield Council with regard to formally agreeing the annual scale of charges.</p> | 2        | 28 September 2012                | <p><b>Implemented</b></p> <p>Internal checks confirmed that the fees and charges invoiced to Enfield Council in 2011/12 were correct while for August and September 2012 the 2011/12 rates were applied, instead of the fees and charges approved by Cabinet for 2012/13. This was communicated to Enfield Council and they have now agreed the 2012/13 charges.</p> <p>The process detailing the basis for invoicing Enfield Council (including supporting tables) and the charges were communicated by the Group Manager Regulatory Services to Enfield Council on 2 November 2012. These were agreed by Enfield Council, as evidenced by email correspondence on 8 November.</p> |
| 4   | <p>The functionality of the Mortuary database should be reviewed with a view to considering the feasibility of adding additional facility to the database, as follows:</p> <ul style="list-style-type: none"> <li>• Inclusion of the body storage location; and</li> <li>• Identification of Enfield Council National Assistance Act storage cases.</li> </ul>                                                                                                                                                               | 1        |                                  | <p><b>Implemented</b></p> <p>The relevant changes to the functionality of the Mortuary database have been made and were evidenced by screen prints. Cases relating to Enfield Council are separately reported.</p> <p>A print was obtained from the database of bodies currently in the Mortuary, and it was confirmed that the storage location was recorded against each body.</p>                                                                                                                                                                                                                                                                                                |
| 5   | <p>A process should be established and implemented for a report to be produced from the Mortuary database once this has been updated for all new admissions. The report should then be checked by a second officer for consistency against all the information held in the Admissions Book and the Refrigeration Store records. Any discrepancy should be investigated and corrected.</p>                                                                                                                                    | 1        |                                  | <p><b>Implemented.</b></p> <p>A process has been established, as part of the Quality Assurance system, for the completion of a weekly audit of the report from the Mortuary database. Implementation of the process was evidenced by audits completed by the Group Manager, Regulatory Services or the Acting Mortuary Manager which involved</p>                                                                                                                                                                                                                                                                                                                                   |

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|     | The independent check should be completed on a regular basis and its completion should be evidenced by a signature and date or an email from the officer completing the check.                                                        |          |                                  | checking the Mortuary database record of bodies held with those actually held on 23 October 2012, 30 October 2012 and 7 November 2012. The checks were completed against the mortuary register and the storage records.<br><br>The results of the audit checks are recorded in a table, which identifies any corrective actions required, the individual undertaking the actions, the deadline for completion and date of completion. The records are signed and dated as evidence of the checks.              |
| 6   | The Locum staff should be reminded of the requirement to record the storage location of all deceased bodies on the Admission Book receipt.                                                                                            | 2        |                                  | <b>Implemented</b><br><br>The requirements to follow the relevant procedures are contained in the Regulatory Services Induction Checklist for New Staff, which is held at the Mortuary. The checklist was completed by the new Locum APT on 5 November 2012.<br><br>We also sampled 10 bodies received into the Mortuary since October 2012 and found that the Admissions Book recorded the storage location in all cases.                                                                                     |
| 7   | A formal reminder should be communicated to all staff reinforcing the requirement for the undertakers to sign for the collection of deceased bodies on the Mortuary Database Body Release Form and for all forms to be securely kept. | 2        |                                  | <b>Implemented</b><br><br>The Group Manager, Regulatory Services communicated an e-mail on 25 October 2012 to the relevant staff, including the Locum APT, confirming the requirement for undertakers to sign for collection of the deceased on Mortuary Database Release Form.<br><br>It was also confirmed through observation that the Mortuary Body Release Forms are held in a file kept in a locked desk in the downstairs Mortuary office. This office is secured by a punch code lock. In addition, it |

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|     |                                                                                                                                                                                                                                                                                                                                                                                      |          |                                  | <p>was confirmed by observation that punch code locks are operated on the upstairs meeting, archiving and break out rooms.</p> <p>We sampled 10 deceased persons received into the Mortuary since October 2012 and confirmed that where these were released, a Coroner's Release Form was held, and the undertaker signed for collection on the Mortuary Body Release Form.</p>                                                                                                                                                                                                                                                                                                                 |
| 8   | <p>The Histology and Toxicology Data sheet should be updated to allow for the recording of details pertaining to the return of sample human tissues taken for testing.</p> <p>A process should also be implemented for the regular review of the sheet to allow for the identification and investigation of cases where samples are not returned within a reasonable time scale.</p> | 1        |                                  | <p><b>Implemented</b></p> <p>The Histology &amp; Toxicology Data Sheet (Quality Assurance Manual reference Part B, Section 1.6 - dated November 2012 and approved by Group Manager, Regulatory Services) includes a page to record details pertaining to the issue of tissues and the reverse page includes a section to record details pertaining to the return of tissues back to the Mortuary and return to the family for proper disposal.</p> <p>It was confirmed that for the 10 bodies admitted since October 2012, the form was completed in six instances. In the other four cases it was not applicable; the post mortem was either completed at a hospital or was not completed.</p> |
| 9   | <p>The Locum staff should be reminded of the requirement to record the Property Book reference number on the Admission Book receipt, and again on the Mortuary Database.</p>                                                                                                                                                                                                         | 2        |                                  | <p><b>Partly Implemented</b></p> <p>The Group Manager, Regulatory Services communicated an e-mail on 6 November 2012 to the relevant staff, including the Locum APT, reminding them of the requirement to record any valuables of the deceased in the property register. This process will remain in place until the new property book is received,</p>                                                                                                                                                                                                                                                                                                                                         |

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|     |                |          |                                  | <p>where clothing and valuables are to be recorded.</p> <p>The Admission Book was examined for details pertaining to the property of the 10 deceased admitted since October 2012. The results were as follows:</p> <ul style="list-style-type: none"> <li>• Five cases were not applicable as there was no property;</li> <li>• In one case the property was recorded with the Property Book reference number, and this agreed with the Property Book;</li> <li>• In three cases no Property Book reference number was recorded, for valid reasons, as the property was either of no value or was in a sealed bag identified as related to a Police case evidence and therefore could not be handled; and</li> <li>• In one case the Property Book reference was not recorded in the Admission Book. It was explained that this was an oversight and that the property was recorded in the Property Book, and on database, and recorded as signed.</li> </ul> <p>The Group Manager, Regulatory Services and Acting Manager explained that this should be addressed as and when new format Admission Books are received which will have specific field for the Property Book reference number to be recorded.</p> <p><b>Management Response 16/11/2012:</b><br/> <i>"The requirement to record the Property Book reference in the Admission Book is in addition to the Property Book reference being recorded in the Admission book and on the Mortuary Database. This information is to ensure that on release of the deceased, all valuables are also released accordingly. Out of the</i></p> |

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|     |                |          |                                  | <p><i>ten cases sampled, the audit highlighted that in a single case the Property Book reference was not recorded in the Admission book, details were however recorded in the Admission book and on the Mortuary database. When the deceased body was subsequently released, the valuables were also released and appropriately signed for. New format Admission Books are currently being printed and will be delivered shortly, this will address the requirement as the new format Admission Books will have a specific field for the property reference to be recorded. A formal reminder has been sent to staff in the interim, to ensure that the Property Book reference is recorded in the Admission book”.</i></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 a list of 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**

**November 2012**

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