

Haringey Council

Agenda item:

[No.]

Audit Committee

On 12th May 2008

Report Title: **Internal Audit Progress Report – 2007/08 Quarter 4**

Forward Plan reference number (if applicable): **N/A**

Report of: **Head of Audit and Risk Management**

Wards(s) affected: **All**

Report for: **Non-key decision**

1. Purpose

1.1 To inform the Audit Committee of the work undertaken by the Internal Audit Service for the fourth quarter 2007/08 and reports outstanding from 2006/07.

2. Recommendations

2.1 That the Audit Committee notes the audit coverage and progress during the fourth quarter 2007/08 and on the reports outstanding from 2006/07.

2.2 That the Audit Committee notes the progress and responses received in respect of outstanding audit recommendations.

2.3 That the Audit Committee considers whether any further action is necessary to address outstanding priority 1 recommendations.

Report Authorised by: **Chief Financial Officer**

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3. Local Government (Access to Information) Act 1985

3.1 For access to the background papers or any further information please contact Anne Woods on 0208 489 5973.

4. Background

4.1 The purpose of this report is to advise the Audit Committee of the audit activity for the fourth quarter of 2007/08. In addition, the report updates the position on those reports from 2006/07 which remained outstanding at 31st March 2007.

5. Performance Management Information

5.1 Although there are no national or Best Value Performance Indicators, local performance targets have been agreed for Audit and Risk Management. These form part of Corporate Resources' reporting processes, but are detailed below for information. The table shows the targets for each area of audit activity monitored and gives a breakdown between the quarterly and cumulative performance.

PI Ref.	Performance Indicator	4 th Quarter	Year to date	Target
A1	Audits completed vs. Planned programme	100%	84%	95%
A2	User satisfaction (1 = low, 5 = high)	3.1	3.2	3.75
A3	Time taken to complete investigations (2007/08 referrals)	17.0 weeks	13.4 weeks	12 weeks

6. Deloitte and Touche

6.1 The activity of Deloitte and Touche for the fourth quarter of 2007/08 to date is detailed at Appendix A. This also includes details of all reports outstanding from 2006/07, which are separately identified. For 2007/08, a total of 91 projects was planned for the year, including school visits. To date, 76 projects have been completed and issued as final reports. A further 3 projects have been completed and draft reports have been issued.

6.2 The programme of planned follow up audits is also reported at Appendix A. For follow up work in relation to 2006/07 audits, a total of 171 recommendations have been subject to follow up. Of these, 84 have been implemented including 15 out of 35 priority 1 recommendations. A further 40 are in progress and being implemented and 14 recommendations are no longer applicable. In total, a 57% compliance rate has been achieved, which is higher than previous years.

6.3 The higher profile of the work of internal audit and the new reporting requirements to the Audit Committee have ensured that managers take greater responsibility for implementing recommendations. The percentage of outstanding priority 1 recommendations from 2006/07 remains high and internal audit will continue to work with managers to ensure these are addressed.

6.4 At the previous Audit Committee, further details of all outstanding recommendations reported when the follow up work was undertaken were provided. Since July 2007, work has been ongoing, in conjunction with the Chief Financial Officer, to ensure that Directors were aware of the required actions necessary. As a result, Appendix A also contains a detailed explanation of the status of all priority 1 recommendations from

2004/05 and 2005/06 which were reported as 'not implemented' when the original follow up work was completed.

6.5 At the last committee in January 2008, there were a total of 8 priority 1 recommendations which had not been implemented from previous years. Of these, which have been agreed by managers, all of them were in the process of being implemented and a revised deadline for completion has been provided. Directors have been kept informed of progress at all stages and Internal Audit are satisfied that managers are taking appropriate action to address the issues raised in the original recommendations.

7. In-house Team – Fraud investigation/irregularities

7.1 In accordance with the Council's Constitution, Internal Audit investigates all cases that fall outside the remit of the Housing Benefit Fraud Investigation Team and the Information Security Policy. Appendix B details the individual cases that were completed by the In-house Team during 2007/08 and brought forward from 2006/07.

7.2 Within the fourth quarter, eight new cases were referred to Internal Audit for investigation, and two cases were completed during the quarter involving Council employees. In 2007/08, a total of 26 new cases were referred to internal audit for investigation and 23 cases have been completed. Eighteen cases were brought forward from 2006/07 all of which were completed in 2007/08. The cases investigated during quarter four covered a number of allegations from fraudulent Right to Buy application and working for another borough whilst off sick. During 2007/08, the average length of time taken to investigate all allegations was 13.4 weeks.

7.3 The In-house Team also investigates claims of non-receipt of Council cheques. In 2007/08, there were three referrals for investigation. Improvements in procedures, including the introduction of 'positive pay' whereby the council's banking team receives information on cheques before they are cleared, and new cheque security measures have substantially reduced the level of fraudulent activity in this area. When a cheque fraud, or attempted encashment of a fraudulently altered cheque, is reported to or by the bank, the total is classified as a 'saving' as this is the potential amount which could have been lost. The council has not lost any money, as the fraud was detected and the cheque was not cashed.

7.4 Appendix C details the number of disciplinary suspensions and/or action taken in the third quarter of 2007/08. The data is taken from SAP and the information has been provided in line with council statistics reported elsewhere. In addition, better management information is now available to assist in monitoring and reviewing outstanding cases in order to improve processes across all directorates.

Annual Internal Audit Report
2007/2008
London Borough of Haringey

Deloitte & Touche Public Sector Internal Audit Ltd.
April 2008

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Audit Highlights

Introduction

This is our final report to the Audit Committee for the 2007/08 financial year and includes details of all reports which are now at final stage, a number of which were previously reported during Quarter 3 whilst in draft.

All recommendations are agreed with 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 officer responsible and the deadline for completion, is fully detailed in the individual final audit reports.

The attached summaries reflect the status of the systems at the time of the audit, and recommendations may already have been implemented by officers at the time the final report is issued and reported to the Audit Committee. The summaries only highlight what Internal Audit judge to be the key findings and include any Priority 1 recommendations made, although the summary will state if other, lower priority recommendations have been made.

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

Also, the levels of assurance are defined as follows:

- Full Assurance* - There is a sound system of control designed to achieve the system objectives.
- Substantial Assurance* - While there is a basically sound system, there are weaknesses, which put some of the system objectives at risk.
- Limited Assurance* - Weaknesses in the system of controls are such as to put the system objectives at risk.
- No Assurance* - Control is generally weak leaving the system open to significant error or abuse.

Follow Up 2006/07

We have followed up on 171 recommendations and found that 49% have been implemented, 19% have not been implemented, 21% have been partly implemented, 9% were no longer applicable and 2% are currently subject to further testing.

DETAILED FINDINGS 2007/08

Audit area	Scope	Status/key findings	Assurance
ALL DIRECTORATES			
<p>Project Management Assurance Work</p>	<p>The audit work considered key projects, as identified by the Council as part of the overall delivery of the council plan and achieving excellence programme.</p> <p>Each audit sought to identify and assess the application of the following key processes:</p> <ul style="list-style-type: none"> • Application and understanding of the Council Project Management; • Project monitoring and reporting; • Link to capital budget and monitoring and identification of early signals of projects being under/over spent or delayed; • Impact of risks and issues, and the distinction between the two; • Delegation of responsibility; • Monitoring of the Critical Path; and • Actions to ensure delivery of the project, and contingency reporting and actions. <p>Individual audits considered the following areas with regards to the set up of projects:</p> <ul style="list-style-type: none"> • Overview of the project organisational structure at a high level, i.e. project sponsors, project board etc.; • Understanding of the criticality of the project to the business, and get a feel for the business case; • Brief overview of the project to date, and the key risks within the project; 	<p>Community Care Strategy</p> <p>Weaknesses in the system of controls are such as to put the system objectives at risk.</p> <p>A number of controls were observed to be operating satisfactorily, some of which are listed below:</p> <ul style="list-style-type: none"> • The Well-Being Stream Board reviewed progress on the project every month; • Project Initiation Documents were produced, agreed and communicated to relevant officers; • Project Highlight Reports were produced on a monthly basis and were reviewed at Project Board level; • Each sub-project has a separate SAP code with allocated budgets; • An issue log is in place for recording and monitoring issues relating to the project; • Risk registers were in place and risks were reported in highlight reports; and • Completion timetables were in place for contractors. <p>Within the system there are weaknesses which put some of the system objectives at risk. The main area where weaknesses were found was:</p> <ul style="list-style-type: none"> • Contracts for two of the four projects (Broadwater Lodge and Osborne Grove) were not obtained from 	<p>Substantial</p>

Audit area	Scope	Status/key findings	Assurance
	<ul style="list-style-type: none"> • Details of the project team and relevant skills; • Key third party involvement; • Process of management and the managements' views on risk management; • Role of the project office; • Change management and enablement controls and procedures; • Technology used in the project / programme; and • Issues with implementing the solution. 	<p>Legal Services on request.</p> <p>As a result of our audit work we have raised one Priority 1 recommendation which will help improve controls in the area, as follows:</p> <ul style="list-style-type: none"> • Contracts for Broadwater Lodge and Osborne Grove should be located as soon as possible and kept securely within Legal Services. <p>Open Spaces Improvement Programme</p> <p>While there is a basically sound system, there are weaknesses, which put some of the system objectives at risk.</p> <p>A number of controls were observed to be operating satisfactorily, some of which are listed below:</p> <ul style="list-style-type: none"> • Job descriptions are in place for key roles; • Monthly Project Highlight reports are produced and reviewed by the Steering Group; • Performance against milestones is reviewed and appraised in monthly Highlight reports; and • Actions to improve performance are discussed at monthly meetings with the Programme Manager. <p>Within the system there are weaknesses which put some of the system objectives at risk. The areas where weaknesses were found include:</p> <ul style="list-style-type: none"> • An approved Project Initiation Document was not available; • A signed funding agreement between the NRF/SSCF and the Council was not available; and 	<p>Substantial</p>

Audit area	Scope	Status/key findings	Assurance
		<ul style="list-style-type: none"> • There is no evidence to confirm that the Project Initiation Document (PID) has been reviewed, agreed and signed off by the Project Sponsor and Corporate Finance. <p>As a result of our audit work we have raised one Priority 1 and three Priority 2 recommendations which will help improve controls in the area. The Priority 1 recommendation is as follows:</p> <ul style="list-style-type: none"> • A funding agreement between the Council and NRF, signed by both parties, should be in place and a copy of the agreement should be retained by the Project Team. 	
		<p>Primary Capital Programme</p> <p>Weaknesses in the system of controls are such as to put the system objectives at risk.</p> <p>A number of controls were observed to be operating satisfactorily, some of which are listed below:</p> <ul style="list-style-type: none"> • The Regeneration Board monitors and reviews progress of the programme on a monthly basis; • Performance against milestones is reviewed and appraised in monthly Project Highlight Reports; • Issue logs are maintained and reviewed on a monthly basis; and • Risk registers are reviewed, updated and reported to the Stream Board. <p>Within the system there are weaknesses which put some of the system objectives at risk. The areas where weaknesses were found include:</p>	Substantial

Audit area	Scope	Status/key findings	Assurance
		<ul style="list-style-type: none"> • No Project Initiation Document is in place for the Programme and for individual projects; • No Business Case has been developed for the Programme and for individual projects; and • One out of 10 Variation Control Forms/ Change Request Forms sampled was not authorised. <p>As a result of our audit work we have raised three Priority 1 recommendations, which will help improve controls in the area. The Priority 1 recommendations are as follows:</p> <ul style="list-style-type: none"> • A Project Initiation Document (PID) should be developed for all key projects and should be authorised by the Project Sponsor and Corporate Finance, in line with the Council's Project Management Framework; • A Business Case should be developed for the Programme and for all individual projects within the programme, in line with the Council's Project Management Framework; and • All proposed changes to the Programme or to individual projects should be approved in line with the 'CYPS Construction Related Project Change Control Authority Chart'. 	
Data Protection Act Compliance	<p>The audit covered the Council's central Data Protection Policy and included testing compliance with the policy within individual departments across the Council.</p> <p>The areas identified following to form the scope of the audit included:</p> <ul style="list-style-type: none"> • Organisational controls over Data Protection; • Rights of the individual; 	<p>While there is a basically sound system, there are weaknesses, which put some of the system objectives at risk.</p> <p>A number of controls were observed to be operating satisfactorily, some of which are listed below:</p> <ul style="list-style-type: none"> • An officer with the data protection officer role was appointed and staff were contractually required to 	Substantial

Audit area	Scope	Status/key findings	Assurance
	<ul style="list-style-type: none"> • Transfer to other countries; • Legitimate processing ; • Notification; • Security of data; • Management of electronic and manual data; • Automated decision making; and • Disposal of data. 	<p>comply with the requirements of the Act;</p> <ul style="list-style-type: none"> • Procedures were established for managing subject access requests and guidance on exemptions to data provision and third party data requests; • Processes were established so that citizens were informed of the purpose, for which data was collected, their rights to have data corrected and provided with the option to opt out of marketing and related activities. Citizens were also informed when their conversations were recorded; and • Information security policies and confidentiality agreements were documented; crime and disorder and health protocols were agreed; and sharing procedures were also documented. <p>Within the system there are weaknesses which put the system objectives at risk. The areas where weaknesses were found include:</p> <ul style="list-style-type: none"> • During our testing we identified that although data protection awareness was provided during staff induction and further training on the data protection principles was available, the training was not mandatory. As a consequence the Council depended on data protection policies and procedures which were published on the intranet 'Harinet' without confirmation that these documents were known by staff; • There was no system of confirming that all data processing performed within the Council was as notified to the Information Commissioner and in compliance with the data protection principles, as a process of identification and regular confirmation of data processes occurring within the Council was not 	

Audit area	Scope	Status/key findings	Assurance
		<p>performed;</p> <ul style="list-style-type: none"> • A corporate data retention policy was not documented. We identified during our testing that a Social Care policy was documented however, this predated the separation of the Adult and Children's Services into separate directorates. • Document retention guidance was held on the intranet however, there were no processes for data weeding from electronic systems; • Policies and guidance on use of photographs and an approved list of photographers were not established. Although guidance was provided on the use of CCTV for enforcement purposes, testing identified that the guidance was not available for facilities management; • Notification of purposes for which data was processed is provided to the Information Commissioner's office on an annual basis. However, there was no process for departments to confirm the accuracy of the purposes notified and review of the notification identified duplication of notification of the purpose for crime and disorder; a number of purposes were also notified to be shared world wide via the internet. This may be in excess to the needs of the Council and we have recommended that it be reviewed; and • A privacy policy was not displayed on the Council's website. <p>As a result of our internal audit work in this area we have raised seven Priority 2 and two Priority 3 recommendations which should help to improve the control environment.</p>	
Anti-Fraud and Corruption	This audit examined the following areas relating to Anti Fraud and Corruption	While there is a basically sound system, there are weaknesses, which put some of the system objectives at risk.	Substantial

Audit area	Scope	Status/key findings	Assurance
Arrangements	<p>Arrangements:</p> <ul style="list-style-type: none"> • Identification, reporting and investigation of suspected fraudulent activity; • Legislation and regulation; • Training and compliance with professional standards; • Collection and preservation of information and evidence ; • Promotion of the fraud function; • Management and monitoring of the work of the fraud function; and • Reporting. <p>The audit included checking, for a sample of investigation files, that there is evidence on file that the relevant Council policy and procedures have been adhered to, including, but not restricted to, Fraud Investigations, Whistleblowing and Code of Conduct.</p>	<p>A number of controls were observed to be operating satisfactorily, some of which are listed below:</p> <ul style="list-style-type: none"> • Processes are in place for managing the referrals of suspicions of financial misconduct; • Processes are in place for the management of investigations of disciplinary misconduct offences with regards to breaches of internal financial policy; • A positive approach to the implementation of a fraud policy for the organisation has been developed; • Positive steps have been taken for the promotion of fraud awareness; • Induction information is in place for new staff; • Adherence to internal policy and local procedure for the arrangements that have been implemented to date with regard to the investigation of disciplinary misconduct on financial irregularities; and • The National Fraud Initiative exercise is co-ordinated throughout the Council by the Head of Audit and Risk Management, including the dissemination of guidance issued by the Audit Commission. <p>A further point to note is that on the information received, the current team have made a significant positive move forward over the last four years to update the Council's policies and procedures with regard to the anti fraud and corruption arrangements.</p> <p>We have raised three priority 2 and two priority 3 recommendations to further improve the systems in place.</p>	

Audit area	Scope	Status/key findings	Assurance
<p>Pro-active Anti-fraud</p>		<p>Abandoned Vehicles</p> <p>Audit work was undertaken to cover the following areas and control objectives:</p> <ul style="list-style-type: none"> • Policy and Procedures at Haringey Council; • Policy and Procedures of the Contractor; • Key Controls and Operational Issues; • Contractual Agreement; • Benchmarking Activity; and • Follow-up of 2005/06 Internal Audit Recommendations. <p>While there is a system of control in place to achieve the system objectives, there are weaknesses which put some of the system objectives at risk. There is also evidence that the level of non-compliance may put some of the control objectives at risk.</p> <p>A number of controls were observed to be operating satisfactorily, some of which are listed below:</p> <ul style="list-style-type: none"> • From audit testing, there is evidence of monthly meetings taking place between the Council and Ontime; • For all destroyed cars sampled, prior approval was obtained from the Parking Performance Manager; • From audit testing, there was evidence of reconciliations being completed of the records held by the contractor to those held by the Council; and • Benchmarking analysis has been undertaken in respect of two quarters sampled for 2007/08. <p>Within the system there are weaknesses which put some of the system objectives at risk. The areas where</p>	<p>Substantial</p>

Audit area	Scope	Status/key findings	Assurance
		<p>weaknesses were found include:</p> <ul style="list-style-type: none"> The interim contract between the Council and Ontime expired in November 2007 and since then there has been no formal signed agreement in place; and There was no evidence to confirm that Ontime staff have access to the Council policies and procedures with regard to abandoned vehicles. <p>As a result of our audit work we have raised one Priority 1 recommendation and one Priority 2 recommendation which will help improve controls in the area.</p> <p>The Priority 1 recommendation is as follows:</p> <p>A formally agreed, signed and dated contract between the Council and Ontime should be put in place as soon as possible.</p>	
<p>We have also completed a number of audits which are at the draft stage or are still ongoing, as follows, which will be reported in 2008/09:</p> <ul style="list-style-type: none"> Corporate Governance - Fieldwork in progress; and Performance Management - Fieldwork in progress. 			
<p>CORPORATE RESOURCES – KEY FINANCIAL SYSTEMS</p>			
<p>Accounting and General Ledger</p>	<p>This was a high level system audit, including follow-up of previous audit recommendations, and including documentation, and testing of both key and significant controls covering the following areas:</p> <ul style="list-style-type: none"> Data entry; Completion & recording of journals; Management information & reports produced; Feeder system and input to the Ledger; 	<p>While there is a basically sound system, there are weaknesses which put some of the system objectives at risk.</p> <p>A number of controls were observed to be operating satisfactorily, some of which are listed below:</p> <ul style="list-style-type: none"> System controls exist within SAP to reject journal entries which do not balance to zero; Cost Centre structure is reviewed and reconciled annually; 	<p>Substantial</p>

Audit area	Scope	Status/key findings	Assurance
	<ul style="list-style-type: none"> • Control account reconciliation; • Structure of the ledger; and • IT access, security & disaster recovery. 	<ul style="list-style-type: none"> • System controls are in place to prevent the posting of duplicate entries; • The continuing suitability of report designs is reviewed by the Corporate Finance Management Team Sub Group; • Interface run reports are checked to identify errors in batch files; and • Access to SAP for amendments and the creation of new General Ledger codes is restricted to the Finance Systems team. <p>Within the system there are weaknesses which put the some of the system objectives at risk. The areas where weakness were found include:</p> <ul style="list-style-type: none"> • One out of five new General Ledger codes sampled was not approved by the Head of Finance, Accounting & Control Service; and • There is no automated electronic interface between Manhattan (the Commercial Rents system) and SAP. <p>As a result of our audit work we have raised two priority 3 recommendations, which will help improve controls in the area.</p> <p>We have also followed up the recommendations raised in the 2006/07 internal audit report for this area and found that all three Priority 2 recommendations have been implemented.</p>	
Pension Fund Investment	<p>This was a high level system audit, including follow-up of previous audit recommendations, and including documentation, and testing of both key and significant controls covering the</p>	<p>There is a sound system of control designed to achieve the system objectives.</p> <p>A number of controls were observed to be operating</p>	Substantial

Audit area	Scope	Status/key findings	Assurance
	<p>following areas:</p> <ul style="list-style-type: none"> • Guidance and Training; • Verification of Investment; • Purchases and Sales; • Income; • Performance Monitoring; • IT, Access, Security and Disaster Recovery; and • Follow up of 2006/07 Recommendations. 	<p>satisfactorily, some of which are listed below:</p> <ul style="list-style-type: none"> • A Pension Fund Strategy Statement (FSS) has been prepared in collaboration with the Fund's actuary, Hyman Robertson. The FSS forms part of a statutory framework that includes: <ol style="list-style-type: none"> 1. The Local Government Pension Scheme Regulations (1997); 2. The Rates Adjustment Certificate, which is appended to the Fund actuary's triennial valuation report; 3. Actuarial factors for valuing early retirement costs and the cost of buying extra service; and 4. The Statement of Investment Principles. • A quarterly reconciliation is undertaken between the values provided by the Fund Managers and the Master Custodian; • Monthly analytical reports are provided by Northern Trust; • London Borough of Haringey attends the London Pension Fund Forum, whose aims include facilitating the sharing of best practice, networking opportunities and general collaboration; • Access to Northern Trust 'Passport' system, which is a web based application, is restricted to specific authorised officers; and • A Statement of Investment Principles is prepared. <p>As a result of our audit work we have not raised any recommendation in this area.</p> <p>As part of our work, we have also followed up the one recommendation raised as a result of the 2006/07 Internal Audit. The recommendation related to setting a deadline</p>	

Audit area	Scope	Status/key findings	Assurance
		<p>for the implementation of the EIRIS system. Through discussions with management, during the course of this audit, it was found that the Council have decided not to implement the EIRIS system and have instead become signatory to the United Nations Principles for Responsible Investment Initiative. Council officers also attend the London Pension Fund Forum, which is held every three months. As a result, the recommendation is deemed to be no longer applicable.</p>	
	<p>We have also completed a number of audits which are at the draft stage or are still ongoing, as follows, which will be reported in 2008/09:</p> <ul style="list-style-type: none"> • Payroll & Expenses – Report finalised (awaiting sign-off); • Council Tax - Audit completed (draft report to be issued in May 2008); • National Non-Domestic Rates (NNDR) - Audit completed (draft report to be issued in May 2008); • Housing Benefits – Audit completed (draft report to be issued in May 2008); and • Value Added Tax - Audit completed (draft report to be issued in May 2008). 		
CORPORATE RESOURCES - IT			
<p>LogoTech Treasury Management Application</p>	<p>Audit work was undertaken to cover the following areas and control objectives:</p> <ul style="list-style-type: none"> • Access Control; • Data Input; • Data Processing; • Output Controls; • Interface Controls; • Management Trail; • Backup and Recovery; and • Support Arrangements. 	<p>While there is a basically sound system, there are weaknesses, which put some of the system objectives at risk.</p> <p>A number of controls were observed to be operating satisfactorily, some of which are listed below:</p> <ul style="list-style-type: none"> • All users require a unique username and password to log in to the application; • Password tables are securely protected and not available to the system administrators; • There are accuracy checks on fields in the application for the input of data; • Amendments of standing data in the application are subject to the Council's standard change management procedures; 	Substantial

Audit area	Scope	Status/key findings	Assurance
		<ul style="list-style-type: none"> • Data is backed up weekly, with daily incremental backups; and • A disaster recovery facility is in place and procedure documented. <p>Within the system there are weaknesses which put the system objectives at risk. The areas where weaknesses were found include:</p> <ul style="list-style-type: none"> • During our testing it was identified that passwords do not have to be a mixture of alpha and numerical characters; • Passwords can be 1 character in length and can be reused; • There are a number of redundant user accounts which are active; and • Whilst there is an audit trail facility that allows identification of the users that have input and made amendments to data in the application, only the last amendment is retained or can be viewed. <p>As a result of our internal audit work in this area we have raised one Priority 1 recommendation, three Priority 2 recommendations and two Priority 3 recommendations which should help to improve the control environment.</p> <p>The Priority 1 recommendation is as follows:</p> <ul style="list-style-type: none"> • The users requiring access, particularly to higher level administrative functions, should be reviewed and any accounts not requiring such access deleted or locked. 	
Active Directory (Corporate Network)	<p>The 'Tech Refresh' has resulted in the migration of users to a new Active Directory' structure. This process is now completed. The user administration process was reviewed in the audit year 2006/7 and a number of risk factors in</p>	<p>While there is a basically sound system, there are weaknesses, which put some of the system objectives at risk.</p> <p>A number of controls were observed to be operating</p>	Substantial

Audit area	Scope	Status/key findings	Assurance
	<p>relation to security settings of specific accounts were identified.</p> <p>The audit reviewed active directory security configuration and individual user security, using the Deloitte 'Sekchek' automated data extraction tool.</p> <p>Audit work was undertaken to cover the following areas and control objectives:</p> <ul style="list-style-type: none"> • Network operating system security configurations; • User logical access controls (including admin accounts); • Analysis of currency of user accounts; and • System audit trails 	<p>satisfactorily, some of which are listed below:</p> <ul style="list-style-type: none"> • The system policy settings were found to be generally satisfactory; • The majority of the security auditing features were found to be enabled on the domain controller being analysed; • In general, the most powerful rights are restricted to accounts with security administration privileges, and with a few exceptions, rights that are classed as 'grant to no one' were appropriately restricted; and • There are no generic accounts with the exception of test and training accounts and some administrative service accounts. <p>Weaknesses were identified which put some of the system objectives at risk. The areas where these weaknesses were found include:</p> <ul style="list-style-type: none"> • Controls to prevent password guessing were weak; • Although accounts were in general assigned to specific people, many potentially redundant accounts were identified; • System administrator accounts have been allocated rights which should be granted to no one; and • Security settings at individual account level did not appear to have been updated to conform to the domain accounts policy. This includes parameters for password change, password expiry and the requirement for accounts to be password protected. <p>As a result of our audit work we have raised twelve Priority 2 recommendations and six Priority 3 recommendations which will help improve controls in the area.</p>	

We have also completed a number of audits which are at the draft stage or are still ongoing, as follows, which will be reported in 2008/09:

Audit area	Scope	Status/key findings	Assurance
<ul style="list-style-type: none"> • Environmental Enforcement System - Report finalised and awaiting sign-off from Head of IT; • Radius Cash Receipting System – Audit in progress; and • SAP – Draft report issued (awaiting management response). 			
CORPORATE RESOURCES – CORPORATE PROCUREMENT			
Change Control Processes (Children and Young People’s Service)	<p>Audit work was undertaken to cover the following areas and control objectives:</p> <ul style="list-style-type: none"> • Contractual Arrangements with regards to Change Control; • Identification of Changes; • Evaluation of Changes; and • Authorisation of Changes. 	<p>While there is a basically sound system, there are weaknesses which put some of the system objectives at risk.</p> <p>A number of controls were observed to be operating satisfactorily, some of which are listed below:</p> <ul style="list-style-type: none"> • Monthly site meetings are held with contractors to discuss identified changes and control processes; • A Change Control procedure is in place across the Council, which provides guidance to Project Managers on how to manage changes to projects; and • The overall process by which Change Control is managed is currently under review, and a new Change Control Form has been devised to enhance the level of detail provided each time a change is proposed. • It should be noted that a CYPS Project Change Authorisation Process has been developed in draft and is currently under review. This will seek to formalise the authority levels for approving changes to projects, although these are indicative and are to be set dependant on project value and available contingency. <p>Within the system there are weaknesses which put the system objectives at risk. We sampled three Children’s Centres for our testing: Plevna and Triangle; Coleridge and Tetherdown. Some of the areas where weaknesses</p>	Substantial

Audit area	Scope	Status/key findings	Assurance
		<p>were found are :</p> <ul style="list-style-type: none"> For Plevna and Triangle the contract stipulates that changes may be instigated by any partnering party or the client. Once a change is notified to the contractor, the latter is required to submit to the client a Variation Control Form (VCF). The Project Manager stated that any changes were notified and discussed at site meetings. Although it was evident from the VCF register maintained by the client that VCFs were produced monthly ahead of site meetings, there was no evidence of these being discussed at meetings. For the seven VCFs sampled, we found that the contractor had prepared the relevant document and included an impact assessment in terms of days or value. However, there was no evidence of client approval or review from a client representative to confirm reasonableness. For Coleridge, a signed copy of the contract was not available as it was yet to be signed by the constructor, despite the Phase 1 of the project being completed. The Project Manager stated that variations were identified either at site meetings or notified on an ongoing basis. One Variation Control Form dated 3 September 2007, for changes that took place during the project, was raised at the end of Phase 1, works for which commenced 24 July 2007. This was assessed by the cost consultant and subsequently approved by the client. Concerns were raised by the client after they received the single VCF as to why the variations were not anticipated or notified in a timely manner. Although approval was obtained there has been a breakdown in the change control process, which should have been on-going. For Tetherdown, there was no record of a signed partnering agreement being received by the Legal 	

Audit area	Scope	Status/key findings	Assurance
		<p>Team. We could not find any evidence of an established change control process prior to the current Project Manager taking over the project in July 2007. At the time of the audit we had found that two VCFs had been raised by the Project Manager and had been endorsed by the client.</p> <p>As a result of our internal audit work in this area we have raised three Priority 1 recommendations which should help to improve the control environment. The Priority 1 recommendations are as follows:</p> <ul style="list-style-type: none"> • A copy of the contractual agreement between the Council and each contractor, duly signed by both parties, should be held by the Council; • A fully completed Variation Control Form (VCF) should be held on file for any changes made to the project. This should include the proposed change, review by the client's representative and client authorisation where appropriate; and • Management should ensure that VCFs are completed and authorised by an appropriate officer, prior to the Architect Instructions being issued to the contractor to effect the changes. 	
URBAN ENVIRONMENT			
Waste Management and Recycling	<p>Audit work was undertaken to cover the following areas and control objectives:</p> <ul style="list-style-type: none"> • Establish service requirements; • Monitoring of service delivery; • Progress reports and meetings; • Customer satisfaction; • Verification of works; 	<p>While there is a basically sound system, there are weaknesses, which put some of the system objectives at risk.</p> <ul style="list-style-type: none"> • A number of controls were observed to be operating satisfactorily, some of which are listed below : • The Waste Management contract identifies roads within the Borough and determines the frequency by which all refuse collection and street cleaning are 	Substantial

Audit area	Scope	Status/key findings	Assurance
	<ul style="list-style-type: none"> • Contract payments; • Contract variations; and • Recycling schemes. 	<p>conducted;</p> <ul style="list-style-type: none"> • The Contract Monitoring Officers complete daily checks on the quality of refuse collection, street cleaning and recycling schemes; • Monthly meetings are held between the Council's Waste Management Service and Haringey Accord Limited; • Surveys of customer satisfaction are completed on the Council's behalf annually by Mori; and • The Council offers a range of doorstep and on-street recycling schemes to residents of the Borough. <p>Within the system, there are weaknesses which put the system objectives at risk. Some of the areas where weaknesses were found are :</p> <ul style="list-style-type: none"> • Where a dispute is raised on the monthly invoice submitted by Haringey Accord Ltd, the disputed amount is paid by the Council and, only when this is agreed by Haringey Accord is the amount deducted from a later invoice; • The Haringey Accord invoices between March and May 2007 have not yet been certified by the Council. At present only 6,000 of 15,000 Homes for Haringey properties are served by a recycling scheme; and • Monthly statistics of materials collected and recycled are produced, but this is not compared with the previous year's figures, nor do they show the amount collected from individual Bring Banks and Newspaper Bins. <p>As a result of our audit work in this area we have raised one Priority 1 and nine Priority 2 recommendations which will help improve controls in the area. The</p>	

Audit area	Scope	Status/key findings	Assurance
		<p>Priority 1 recommendation are as follows:</p> <ul style="list-style-type: none"> The Council should review the results of the pilot scheme for the introduction of doorstep recycling and recycling bins to Homes for Haringey housing estates, and determine appropriate actions for implementation. <p>We have also followed up the 14 recommendations raised in the 2006/07 internal audit report and we found that nine have been fully implemented, one has been partly implemented and four have not been implemented, resulting in five re-raised recommendations, including two Priority 1 recommendations. The Priority 1 recommendations re-raised in this report are as follows:</p> <ul style="list-style-type: none"> 'Household' information should be uploaded on the Mayrise system at Haringey Accord to assist with the production of performance reports; and Management should ensure that Haringey Accord retains a documentary record of data recorded manually in the event of failure of the Avaya telephone system, which displays figures on an LCD screen. Consideration should also be given by Haringey Accord to backing up the data so that this can be restored. 	
<p>We have also completed a number of audits which are at the draft stage or are still ongoing, as follows, which will be reported in 2008/09:</p> <ul style="list-style-type: none"> Parking, including Enforcement - Draft report issued (awaiting management response). 			
<p>CHILDREN & YOUNG PEOPLE'S SERVICE</p>			
<p>Adoption</p>	<p>Audit work was undertaken to cover the following areas and control objectives:</p> <ul style="list-style-type: none"> Advertisement of the Service; 	<p>While there is a system of control in place to achieve the system objectives, there are weaknesses which put some of the system objectives at risk.</p>	<p>Substantial</p>

Audit area	Scope	Status/key findings	Assurance
	<ul style="list-style-type: none"> • Receipt/Assessment of Preliminary Applications; • Assessment and Approval of Prospective Adopters; • Approval Review; • Post Placement Support; and • Procurement of Services under the Special Guardianship Grant. 	<p>A number of controls were observed to be operating satisfactorily, some of which are listed below:</p> <ul style="list-style-type: none"> • Staff have access to up-to-date procedural guidance, including the Pan London Adoption Manual; • For a sample of applicants selected during the Internal Audit, details of potential applicants were entered onto Framework I and a Framework I number had been allocated; • For a sample of adopters who receive Adoption Allowance, all had undergone means testing which was subsequently approved by the Head of Service; and • A signed Service Level Agreement was in place with the Post Adoption Centre. <p>Within the system there are weaknesses which put some of the system objectives at risk. The areas where weaknesses were found include:</p> <ul style="list-style-type: none"> • For a sample of three Post Placement Support Plans, there was one instance in which the adopters had not formally signed the agreement. <p>It should be noted that, due to the relevant staff not being available at the time of the audit, we were unable to test the following controls and no assurance is provided as to their operation:</p> <ul style="list-style-type: none"> • Approval of adverts by the Campaigns Officer prior to these being set to press; and • Distribution of leaflets and flyers to an up-to-date targeted distribution list. 	

Audit area	Scope	Status/key findings	Assurance
		As a result of our audit work we have raised one priority 2 recommendation to help improve controls in the area.	
<p>We have also completed a number of audits which are at the draft stage or are still ongoing, as follows, which will be reported in 2008/09:</p> <ul style="list-style-type: none"> • Fostering - Draft report issued (awaiting management response); and • Children with Disabilities – Audit completed (draft report to be issued in May 2008). 			
ADULT, CULTURE & COMMUNITY SERVICES			
<p>Recreation Services – Risk Register Testing</p>	<p>This key risk review focused specifically on the individual key risk. It did not consider the generic processes of identifying the top risks, reporting risk assessments to the SMT, nor the SMT’s monitoring of and neither response to these, nor the extent of business benefit achieved.</p> <p>Areas Covered:</p> <p>Internal Audit work was undertaken to assess the adequacy and effectiveness of the controls in place to mitigate the following risks on the risk register :</p> <ul style="list-style-type: none"> • Swimming pools are not operated within Public Health Codes; • Deterioration of assets (risk of injuries, repair costs, insurance costs) – Parks/ Sports & Leisure; • Lack of infrastructure to support objectives (budget, expenditure, income, personnel, investments); • Recreation services not sustainable; 	<p>While there is a basically sound system, there are weaknesses, which put some of the system objectives at risk.</p> <p>We assessed the risks identified in the risk register to ensure they were appropriate and relevant to Recreation Services.</p> <p>The adequacy assessment of key controls has been completed by Management when producing the risk register. We do not have any recommendations to add in this area.</p> <p>We have evaluated and tested 30 controls identified from the risk register and found the following:</p> <ul style="list-style-type: none"> • Based on the samples within our testing 28 controls were operating effectively; • One control was partly effective; and • One control was ineffective. <p>As a result of our audit work in this area we have raised one Priority 2 recommendation which will help improve controls in the area. Details of our recommendations can be found in section 1 of this report.</p> <p>It was identified during the audit that there is no lease</p>	Substantial

Audit area	Scope	Status/key findings	Assurance
	<ul style="list-style-type: none"> • Inadequate facilities (old or obsolete); and • Inadequate funding for capital investments. 	<p>agreement in place yet between Recreation Services and two user groups (London Metropolitan University and London Heathside Athletics Club), two of the main users of Finsbury Park Track & Gym. Income from the leasing of the facilities is not considered material relative to the other sources of income for the service. Moreover, management have indicated that options regarding the provision of the facilities are being considered and that the facilities will need to be upgraded before the main user groups are committed to formal leasing agreements. Currently, user groups are being charged on the basis of facilities used. As a result, we have not raised any recommendations with regard to leasing agreements for the use of Finsbury Park Track & Gym.</p>	
CHIEF EXECUTIVE – POLICY, PERFORMANCE, PARTNERSHIPS & COMMUNICATIONS			
Partnership Grants and Funding	<p>Audit work was undertaken to cover the following areas and control objectives:</p> <ul style="list-style-type: none"> • Receipt of Funding; • Identification of Spending Areas; • Monitoring of Spending; • Monitoring of Outcomes; and • Completion of Grant Returns. 	<p>While there is a system of control in place to achieve the system objectives, there are weaknesses which put some of the system objectives at risk.</p> <p>Ten projects across the Children and Young People Partnership, the Safer and Stronger Communities fund and the Neighbourhood Renewal Fund were sampled, comprising 19% (£3,094,109) of the total Local Area Agreement programme of £16,118,959 in 2007/08.</p> <p>A number of controls were observed to be operating satisfactorily, some of which are listed below:</p> <ul style="list-style-type: none"> • Funding received is checked on a monthly basis by Corporate Finance; • The HSP Board discusses and approves projects and services on a yearly basis • The LAA Finance Officer undertakes monthly 	Substantial

Audit area	Scope	Status/key findings	Assurance
		<p>monitoring of expenditure, which is reported to Corporate Finance and the HSP Board; and</p> <ul style="list-style-type: none"> Grant returns are checked by Corporate Finance and approved by the HSP Board on a six-monthly basis. <p>Within the system there are weaknesses which put some of the system objectives at risk. One area of weakness is:</p> <ul style="list-style-type: none"> SLAs, contracts with external providers and delivery agreements are not in place across all projects and services delivered through partnership grants and funding. <p>As a result of our audit work we have raised one Priority 1 recommendation which will help improve controls in the area. The Priority 1 recommendation is as follows:</p> <ul style="list-style-type: none"> SLAs, contracts and delivery agreements should be in place for all projects and should be signed by all parties. 	
<p>We have also completed a number of audits which are at the draft stage or are still ongoing, as follows, which will be reported in 2008/09:</p> <ul style="list-style-type: none"> Partnership Follow-up - Audit in progress (draft report to be issued in May 2008). 			
REQUEST WORK			
Closed Circuit TV	<p>Audit work was undertaken to cover the following areas and control objectives:</p> <ul style="list-style-type: none"> Policies and procedures; Compliance with Legislation; Access to Control Room; Tape Management; and Incident Reporting and Recording. 	<p>While there is a basically sound system, there are weaknesses, which put some of the system objectives at risk.</p> <p>A number of controls were observed to be operating satisfactorily, some of which are listed below :</p> <ul style="list-style-type: none"> Community Safety camera images are recorded onto a Hard Drive and retained for 31 days; Parking Enforcement offences are recorded by CCTV onto two tapes – an evidence tape and a working tape; 	Substantial

Audit area	Scope	Status/key findings	Assurance
		<ul style="list-style-type: none"> • The evidence tapes for traffic offences are held securely in sealed bags in the Control Room and are then transferred to secure storage at the Council's Record Centre; and • An Operators Log is kept to record all parking offences and is reviewed by at least one other officer to confirm the details before a Penalty Charge Notice is issued. <p>Within the system there are weaknesses which put the system objectives at risk. The areas where weaknesses were found include:</p> <ul style="list-style-type: none"> • In two instances of directed surveillance requested by the police, there was no evidence that these had been approved by an appropriate officer of the Council; • While there is a log of requests for images recorded by Community Safety cameras, including details of when these were issued and to whom, there is no record of who approves each release; • The Enforcement and Community Safety Codes of Practice were issued during 2004 and 2002 respectively and have not been updated since; and • While the door to the Control Room is kept locked, and it has a facility for swipe card access, the cards have not yet been issued to the staff. <p>It should be noted that while images from Parking Enforcement cameras are currently recorded onto VHS tapes, there are plans by the Service to upgrade these to digital recordings.</p> <p>As a result of our audit work in this area we have raised two Priority 1, two Priority 2 and one Priority 3</p>	

Audit area	Scope	Status/key findings	Assurance
		<p>recommendations which will help improve controls in the area.</p> <p>The Priority 1 recommendations are as follows:</p> <ul style="list-style-type: none"> • All requests for Directed Surveillance should be approved by an appropriate officer of the Council in consultation with the Head of Audit & Risk Management, in accordance with the Code of Conduct for Community Safety; and • The release of visual images should be approved by the Security and Compliance Manager, in line with the requirements of the Code of Practice for Community Safety. 	

Schools Audits

Financial Management Standard in School (FMSiS)

<p>SC2: Primary Schools</p>	<p>Our work during 2007/08 has focused on checking compliance with the requirements of the Financial Management Standard in Schools (FMSiS). It is a requirement of the Department for Children, Families and Schools (DCSF) that 40% of Primary Schools achieve the standard by the 31st March 2008.</p> <p>We visited 26 Primary schools (40%) in 2007/08. It was found that, as at 31 March 2008, 23 Primary Schools had met the Standard, an overall pass rate of 88%. We are liaising with the three schools that did not meet the Standard to monitor progress on the implementation of the recommendations raised in our report.</p> <p>The table below summarises the status of individual Primary Schools with regard to compliance with the Standard at 31 March 2008.</p> <p>A separate report, summarising the levels of recommendations raised for each Primary School visited in 2007/08 has been prepared and is available upon request.</p>
<p>SC3: Secondary Schools</p>	<p>All Secondary schools were visited in 2006/07 to provide management with assurance that the Financial Management Standard in Schools (FMSiS) is being achieved. It is a requirement of the Department for Education and Skills (DfES) that all Secondary schools achieve the standard by the 31st March 2007.</p> <p>Throughout 2007/08, we liaised with relevant Secondary Schools that had not yet met the Standard to ensure that key recommendations are implemented as soon as possible. We completed follow-up visits, where appropriate. It was found that, as at 31 March 2008, eight out of 10 Secondary Schools had met the Standard.</p> <p>The table below summarises the status of individual Secondary Schools with regard to compliance with the Standard at 31 March 2008.</p> <p>A separate report, summarising the levels of recommendations raised for each Secondary School has been prepared and is available upon request.</p>

Financial Management Standard in Schools – Summary Table as at 31 March 2008

Primary Schools	FMSIS Achieved
Weston Park	Met
Bruce Grove	Met
Chestnuts	Met
Coldfall	Met
Coleraine	Not Met
Coleridge	Met
Devonshire Hill Primary	Met
Earlham	Met
Earlsmead	Met
Ferry Lane	Not Met
Lordship Lane	Met
Our Lady of Muswell	Met
Risley Avenue	Met
Rokesly Infant	Met
South Haringay	Met
St Ann's	Met
St Francis de Sales Infants	Met
St Francis de Sales Junior	Met
St John Vianney	Met
St Martin of Porres RC	Met
St Mary's CE Infants	Met
St Mary's Priory RC	Met
St Michaels CE, N22	Not Met
St Michaels CE, N6	Met
Tiverton	Met
West Green	Met

Secondary Schools	FMSIS Achieved
Alexandra Park School	Met
Fortismere	Met
John Loughborough	Not Met
Northumberland Park	Met
Hornsey School For Girls	Met
Gladmore Community School	Met
Highgate Wood	Met
Park View Academy	Not Met
St. Thomas More	Met
Woodside High	Met

Follow up Tables

Follow Up 2006/07: Quarter 1-4 Results

AUDIT AREA	Assurance Level	Recommendations											Comments				
		Category			Implemented				Not Imp.								
		1	2	3	Total	1	2	3	Total	N/A	Not Imp.	In Progress					
Chief Executives.																	
Contract and Document Management	Substantial	1	4	1	6	0	1	0	1	0	0	1	0	0	1	4	
Programme Budget & Budget Control Reporting Independent Challenge	Substantial	1	6	0	7	0	4	0	4	0	0	4	3	0	0	0	
Equalities	Substantial	0	6	0	6	0	1	0	1	0	1	1	1	1	3		
Finance																	
Debtors	Substantial	1	5	0	6	0	1	0	1	0	0	1	0	4	1		
Cash Receipting	Substantial	0	5	0	5	0	4	0	4	0	0	4	0	1	0		
Creditors	Substantial	0	4	1	5	0	3	1	4	0	0	4	0	1	0		
Treasury Management	Substantial	0	3	0	3	0	2	0	2	0	0	2	0	1	0		
Strategic FM & Budgetary Control	Substantial	0	1	2	3	0	1	1	2	0	0	2	0	0	1		
Payroll & Expenses	Limited	0	9	2	11	0	4	1	5	0	0	5	0	6	0		
Council Tax	Substantial	0	1	1	2	0	1	1	2	0	0	2	0	0	0		
Accounting & General Ledger	Substantial	0	3	0	3	0	3	0	3	0	0	3	0	0	0		
NNDR	Substantial	1	1	2	4	1	0	2	3	0	0	3	0	0	1	Partly implemented	
Housing & Council Tax Benefits	Substantial	0	4	3	7	0	3	1	4	0	0	4	0	0	3	Status to be confirmed	
Council Tax	Substantial	0	1	1	2	0	0	1	1	0	0	1	0	0	1	Status to be confirmed	
Corporate Procurement																	
IT Procurement	Substantial	0	2	3	5	0	2	2	4	0	0	4	0	1	0		
Social Services																	
Haringey Integrated Community Equipment Services (HICES)	Limited	4	9	1	14	4	2	0	6	2	3	6	2	3	3		

AUDIT AREA	Assurance Level	Recommendations														Comments	
		Category						Implemented						N/A	Not Imp.		In Progress
		1	2	3	Total	1	2	3	Total								
Temporary Housing Repairs	Substantial	2	5	0	7	0	1	0	1	1	3	0	1	3	2		
Housing Association Leasing Scheme	Limited	6	3	1	10	0	2	1	3	0	0	0	0	0	7	Dependant on timing of appointment of Private Sector Team Contract manager	
Environment																	
Waste Management	Limited	7	7	0	14	5	3	0	8	0	4	0	0	4	2		
Health and Safety-Environmental Services	Limited	3	3	0	6	0	0	0	0	0	1	0	0	1	5		
Parking Control and Enforcement	Substantial	1	4	0	5	0	3	0	3	0	0	0	0	0	2		
Children's Services																	
Sure Start: Early Years	Substantial	2	4	2	8	0	1	0	1	2	4	0	2	4	1		
Financial Monitoring of Schools	Substantial	0	3	1	4	0	2	0	2	1	0	0	1	0	1		
BSF – Project Management	Substantial	0	3	1	4	0	2	0	2	1	0	0	1	0	1		
IT Audits																	
Email Usage	Substantial	0	3	1	4	0	2	0	2	0	2	0	0	2	0		
Request work																	
New Deal for Communities	N/A	6	5	0	11	5	4	0	9	0	0	0	0	0	2		
Abandoned Vehicles	Substantial	0	8	1	9	0	5	1	6	3	0	0	0	0	0		
Total		35	112	24	171	15	57	12	84	14	33	40	40				

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.

Follow Up of Priority 1 Recommendations: 2004/05

Audit Area	Recommendation	Management Response	Original Deadline	Status	Revised Deadline	Management Action required	Update
<p>Payroll Expenses</p>	<p>It is recommended that all expense claim payments should be processed through the payroll system.</p>	<p>It was agreed as part of the SAP Project that Expenses should be paid through the payroll but no actual decision was made on what the process would be. The whole process is to be included in the Business Process Review that is currently ongoing. The outcomes from that will assist in formulating a plan for the implementation of this recommendation.</p>	<p>31/3/06</p>	<p>Not Implemented</p>	<p>2008/09 (previously Not Indicated)</p>	<p>Y</p> <p>Responsible officer: Originally Eric Bird <i>(Pay Support Manager)</i> <i>- has left Haringey Council</i></p> <p>John O'Brien <i>(Manager Pay Control)</i></p>	<p>An online process is being developed for Payroll to manage the claims. The process flow would be:</p> <ul style="list-style-type: none"> - The employee completes an online form and prints it out; - The employee attaches the receipts to the form and sends these to the manager; - The manager verifies the claim; - The manager confirms that this has been done online; - The manager emails the form to a specific HR/Payroll mailbox; and - HR/Payroll process the claim – payment is received by the employee through their next pay. <p><u>Update 11.01.08</u></p> <p>John O'Brien stated that the proposed online process will be part of a whole new package of changes to the SAP system, which will provide better access to managers and staff. The project is being run by IT (IT contact: Kamla Chetty – Project Manager) and no definitive timescale can be provided, except that it will</p>

Audit Area	Recommendation	Management Response	Original Deadline	Status	Revised Deadline	Management Action required	Update
							<p>be completed in the financial year 2008/09. The project is called ESS (Employee Self Service)/ MSS (Management Self Service) and will cover expenses, as well as other areas.</p> <p>In the meantime, the Payroll Service is drafting advice to be communicated to managers on what on what they should do to reduce expense claims through petty cash and to ensure that the SAP Procurement system is used to raise orders.</p>

Follow Up of Priority 1 Recommendations: 2005/06

Audit Area	Recommendation	Management response	Original Deadline	Status	Revised deadline	Management action required	Update
Sustainability	<p>It is recommended that Corporate Procurement should formalise the draft Sustainable Procurement Strategy and Procurement Policy. This should address the following issues:</p> <ul style="list-style-type: none"> ● Sustainable Procurement; ● Aims; ● Programme Development; and ● Supporting Processes. 	<p>CPU recognise that a sustainable procurement strategy should be developed and that a policy is required, which outlines the main aims of any procurement activity. The strategy is out for consultation and will then require CEMB and/or procurement committee approval.</p>	Oct 06	Partly Implemented	March 2008 (previously January 2008)	<p>Y</p> <p>Responsibility: Michael Wood (<i>Head of Procurement</i>)</p>	<p>Update 11.1.08</p> <p>A draft Procurement Policy, as well as Procurement Strategy, which cover sustainable issues, have been developed and will be presented to the Haringey Members Working Group in the week commencing 14 January 2008. In line with the Forward Plan, these are due to be presented to CEMB/Cabinet in March 2008 for sign-off.</p> <p>The draft documents will be amended to include benchmarks and the identification of minimum standards.</p> <p>The Procurement Strategy will also be validated against the Greenest Borough Strategy, in line with public consultation and to help ensure that the two strategies support each other.</p>
	<p>It is recommended that Corporate Procurement should develop Sustainable Procurement procedures on which should include the following:</p> <ul style="list-style-type: none"> ● guidance with regards to sustainability issues; ● contract conditions and 	<p>Sustainable development guidance is already included in the procurement manual and should be followed. This could be extended to Harinet, with links to other relevant sources on information on the internet. Contract conditions will be developed, where important regulations apply</p>	Contract conditions, specifications, December 2006 & ongoing development	Partly Implemented	April 2008 (previously November 2007)	<p>Y</p> <p>Responsibility: Key Business Unit Managers / Michael Wood (<i>Head of Procurement</i>)</p>	<p>Update 11.1.08</p> <p>The Procurement manual will be updated, to include all relevant sustainability requirements, on the back of the approval of the Procurement Policy and the Procurement Strategy.</p>

Audit Area	Recommendation	Management response	Original Deadline	Status	Revised deadline	Management action required	Update
	<p>monitoring; and</p> <ul style="list-style-type: none"> fit for purpose specification and evaluation. <p>All procedures should be distributed to relevant officers and reviewed on an annual basis, or sooner, to reflect any changes in regulation or legislation.</p>	<p>they should be included, otherwise standard regulatory compliance clauses should be sufficient.</p> <p>However, rigid specifications can stifle innovation, so it is recommended that outcome specifications should be developed and used. Some of these are already available externally, e.g. WRAP, have highways specifications that can be followed. Monitoring contract conditions should be the responsibility of the client officer, not Sustainable Development Manager.</p>					<p>A meeting will be held with the Council's construction consultant in order that relevant standards can be built within the contract with the consultant, which starts from April 2008.</p>
	<p>It is recommended that the Sustainable Development Manager should perform a monthly check on a sample of environmental checklists completed by Project Managers. The check should be evidenced by an initial and date. The checklist identifies Sustainability policy requirements, responsibilities and compliance with legislation and regulation.</p> <p>Consideration should also be given to include the monitoring of conditions set by the Project Managers that are approved by the Procurement Committee.</p>	<p>An environmental checklist and evaluation model are in the procurement manual and should be followed. This will be developed to cover other aspects of sustainable development. In terms of environmental and other regulatory compliance issues, the same consideration should be given as financial, equal opps. and H&S. There is insufficient resource for the SDM to take on a compliance role. Project managers, using information provided by their consultants / contractors should report back to members as required on sustainable development undertakings.</p>	Jun 06	Not implemented	In place by April 2008	<p>Y</p> <p>Responsibility:</p> <p>Business Unit Project Managers/ Michael Wood <i>(Head of Procurement)</i></p>	<p><u>Update 11.1.08</u></p> <p>The Head of Procurement confirmed that the required actions under this recommendation will be discussed with the new construction consultant due to be appointed in April 2008.</p>
	<p>It is recommended that the Sustainable Development Manager should be involved in projects above the threshold</p>	<p>This is a very important point, particularly if the project officer is inexperienced in sustainable development</p>	Immediate	Not implemented	In place by April 2008	<p>Y</p> <p>Responsibility:</p>	<p><u>Update 11.1.08</u></p> <p>The Head of Procurement confirmed that a protocol</p>

Audit Area	Recommendation	Management response	Original Deadline	Status	Revised deadline	Management action required	Update
	<p>value of £500,000, from initiation, prior to the project being presented to the Procurement Committee, until its completion so as to ensure that sustainability issues have been addressed.</p>	<p>matters as it is very difficult to ensure sustainable development aspects are included retrospectively. A protocol or early engagement and a process of sign-offs should be established.</p>				<p>Business Unit Project Managers/ Michael Wood (Head of Procurement)</p>	<p>document, including early engagement and a sign-off process, will be developed in consultation with the new construction consultant due to be appointed in April 2008.</p>
<p>Tele-communication</p>	<p>We recommend that a telecommunications strategy should be drawn up to reflect the current and future needs of the Council. All relevant issues should be included in the strategy, including:</p> <ul style="list-style-type: none"> ● Links to an IT strategy (e.g. VoIP); ● Links to a communications strategy or plan; ● Links to any accommodation reviews; ● Use of mobile telephones; ● Any e-government developments such as contact centres; ● Ability to control and monitor costs (e.g. through use of extension features such as Personal Identification Numbers); and ● Connections to smaller Council premises and schools. 	<p>IT Services is currently undergoing a restructure and it is anticipated this will address resource issues within the Telecommunications Team. Training and membership will be agreed with management & provided to relevant Telecommunications staff as per individual staff work plans and the People Plan. Documented procedures will be written during the IT Services in sourcing project and BS 7799 transition project to ISO 27001.</p>	<p>Dec 06</p>	<p>Ongoing</p>	<p>June 2008 (previously Quarter 4 2007/08)</p>	<p>Y</p> <p>Responsible officers: Albert Oliver (Senior Telecoms Support Advisor)</p> <p>Rod Murray (Operations Manager for IT)</p> <p>Response received from: James Harding (Quality Assurance & Data Manager)</p>	<p><u>Update 10.01.08</u></p> <p>James Harding (Quality Assurance & Data Manager) confirmed the following by email:</p> <p>“As previously reported, the new IT Strategy is a key deliverable for the IT Management Team, with an estimated publication date of March 2008. The strategy will be identifying the technology direction for the next three – five years and will include the telecommunications strategy, which will be based around IPT telephony.</p> <p>Implementing IPT telephony is a large project that has to maintain the current daily operation while migrating staff to the new technology. To assist in identifying the scope and scale of the project a pilot is now planned to commence in January (slightly later than originally scheduled to take advantage of the supplier’s latest product) and will run to the end of end June 2008.</p> <p>Following completion of the</p>

Audit Area	Recommendation	Management response	Status	Revised deadline	Management action required	Update
iPlan application and e-Planning	<p>We recommend that improved Logical Access Controls should be put in place within the e-Planning Application. These should conform to BS7799 standards and include the following:-</p> <ul style="list-style-type: none"> • password required to access the system and minimum length of 6 characters; • enforced Password Change of 60-90 days; • password history of 6 passwords; • user account lock out after three unsuccessful attempts; and • passwords comprised of both alphabetic and numeric characters. 	<p>Agreed. Already in hand with Northgate IS. Acknowledged prior to the audit and raised with Northgate awaiting audit report.</p> <p>Raised – addressed - e-mail correspondence obtained.</p> <p><i>Upgrading to version 2.6.1.2 – Darren Colthrust (leave until 4th June) – been out for a year.</i></p> <p><i>2.7 to come out this week with new security. Keep until release – released within two weeks.</i></p>	Ongoing	June 2008 (previously After October 2007)	<p>Y</p> <p>Responsible officer: Bob McIver <i>(Head of Building Control)</i></p>	<p>pilot a capital bid and business case will be submitted for approval”.</p> <p>At the moment it is acknowledged that the password security is not BS7799 compliant. Currently there are plans by management to implement an upgraded version of the system (version 2.7), which is BS7799 compliant. The implementation of this control is wholly dependent upon the development of password controls on the Northgate programs.</p> <p>Update 10.01.08</p> <p>Bob McIver (Head of Building Control) confirmed the following:</p> <ul style="list-style-type: none"> - The upgrade to Northgate 2.7 is complex and this required consultation with Haringey IT. The upgrade is in place but has not yet been tested. - A meeting is planned with IT for next week when the upgrade will be discussed. - A new upgrade to Northgate 2.8 will be put in place and the two upgrades should result in the full implementation of the recommendation. - Expected timing for the upgrades to be implemented is Quarter 1

Audit Area	Recommendation	Management response	Original Deadline	Status	Revised deadline	Management action required	Update
TOREX Leisure Management System	It is recommended that management should request the software suppliers to correct the system in order to fully prevent access following repetitive invalid logon attempts.	Agreed in principle. We have previously sought improvements to login in security via the Torex User Group and are pleased to note that this has now been included in their product 'road map'. We have subsequently forwarded the specific suggestions noted here and requested their incorporation into the development plan.	Dependent on software supplier and Leisure implementing new release of Torex software – under review.	Ongoing	May 2008	Y Responsible officer: Andy Briggs <i>(Interim Head of Leisure Centres)</i> Delegated to Richard Clarke <i>(Business Development Support Officer)</i>	<p>in 2008/09.</p> <p>- There is already security within the system, although this will be tightened further with the upgrades 9access need to be through the Council system first before accessing the system). Also no managers have raised this as an issue.</p> <p>Please Note: compensatory controls are in place i.e. all passwords are required to be at least 8 characters long which should be a mixture of numeric, alpha numeric, capital and small letters.</p> <p>Update 10.1.08 Richard Clarke re-communicated the requests for enhancements regarding password security to the TLMS user group representative. These are the same as the specifications originally submitted but have been sent again due to the change of ownership of the software supplier.</p> <p>The development specifications submitted include Recording and Review of Failed Logons and Enforcing User Lockout.</p>

Statement of Responsibility

We take responsibility for this report which is prepared on the basis of the limitations set out below.

The matters raised in this report are only those which came to our attention during the course of our internal audit work and are not necessarily a comprehensive statement of all the weaknesses that exist or all improvements that might be made. Recommendations for improvements should be assessed by you for their full impact before they are implemented. The performance of internal audit work is not and should not be taken as a substitute for management's responsibilities for the application of sound management practices. We emphasise that the responsibility for a sound system of internal controls and the prevention and detection of fraud and other irregularities rests with management and work performed by internal audit should not be relied upon to identify all strengths and weaknesses in internal controls, nor relied upon to identify all circumstances of fraud or irregularity. Auditors, in conducting their work, are required to have regards to the possibility of fraud or irregularities. Even sound systems of internal control can only provide reasonable and not absolute assurance and may not be proof against collusive fraud. Internal audit procedures are designed to focus on areas as identified by management as being of greatest risk and significance and as such we rely on management to provide us full access to their accounting records and transactions for the purposes of our audit work and to ensure the authenticity of these documents. Effective and timely implementation of our recommendations by management is important for the maintenance of a reliable internal control system.

Deloitte & Touche Public Sector Internal Audit Limited

London

April 2008

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APPENDIX B
IN HOUSE AUDIT – IRREGULARITIES INVESTIGATED 01/04/07 – 31/03/2008 & B/F FROM 2006/7

Directorate	Irregularity Type	No. of cases investigated	No. of cases proven at 31/03/08	No. of Officers subject to Disciplinary Investigation	Disciplinary Outcome	Value (£) (if known)
Adult, Culture and Community Services	Misuse of blue badge B/F	1	1	1	Dismissed Dismissal Upheld at Appeal ET Lodged Not Progressed by employee	
	Irregular Car Mileage Claims B/F	1	1	1	No action due to mitigation Repayment actioned	£500
	Allegation of housing fraud	1	0	0		
	Allegation of favouritism in awarding of overtime and contract discrepancies	1	0	0		
	Fraudulent Housing Application	1	1	1	Trainee contract terminated	

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	Allegation of housing fraud	1	1	1	Dismissed	
	Unauthorised removal of stock	1	1	1	Appeal Pending Dismissed	
	Alleged Misuse of Resources	1	1	1	Compromise Agreement	
Children & Young Peoples Service	Working whilst off sick 1 x B/F	2	2	2	1 x Dismissed	
					1 x Dismissal upheld at Appeal	
					1 x ET Found in favour of the Council 1x No action taken after consideration by service	
	Alleged misconduct	1	1	1	No action taken after consideration by service	
	Allegation of misuse of funds	1	0	0		

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Directorate	Irregularity Type	No. of cases investigated	No. of cases proven at 31/03/08	No. of Officers subject to Disciplinary Investigation	Disciplinary Outcome	Value (£) (if known)
	Allegation that monies were not banked at time of receipt	1	1	1	Employee Resigned	
	Allegation of personal gain	1	1	1	Employee Resigned	
Corporate Resources	Irregular HB payment processing	2	2	2	2 x Resigned pending disciplinary action	
	Allegation that estate parking permit was fraudulently altered	1	1	1	Dismissed	
	Allegation of irregular recruitment	1	0	0		
	Allegation of misuse of disabled badge	1	1	1	Dismissed	
	Misuse of Resources	1	1	1	Dismissed	
Urban Environment	Allegation of private work during work time	1	1	1	Dismissed	
	B/F				Dismissal upheld at Appeal ET Not Progressed	

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Directorate	Irregularity Type	No. of cases investigated	No. of cases proven at 31/03/08	No. of Officers subject to Disciplinary Investigation	Disciplinary Outcome	Value (£) (if known)
	Alleged Irregular housing application B/F	1	1	1	Dismissed Dismissal Upheld at Appeal ET Lodged	
	Misuse of Resources	2	2	2	1 x Final Written Warning 1 x No action taken after consideration by service	
	Alleged Irregular housing application	1	1	1	Dismissed ET Lodged Settled	
	Alleged Irregular Housing Allocation	1	1	1	Final Written Warning and Relegation	

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Directorate	Irregularity Type	No. of cases investigated	No. of cases proven at 31/03/08	No. of Officers subject to Disciplinary Investigation	Disciplinary Outcome	Value (£) (if known)
	Alleged working for another employer whilst off sick	1	1	1	Employee Resigned	
Non-specific	LBH cheques claims of non-receipt	3	3	N/A		£2,780
Total		30	26	23		£3,280

Disciplinary Case Analysis January 2008 to March 2008

Introduction

The information in this report is taken from SAP. It covers the period 01 January 2008 – 31 March 2008

The data is based on Haringey Council employees who

- hold Permanent, Temporary or Fixed Term Contracts
- are considered as Supernumerary (employees that have been on a Temporary Contract for more than 52 weeks)

Note that this data excludes:

- Casual or Sessional Workers
- Schools
- Agency Workers

Legend	
Adults, Culture & Community Services	AS
The Children & Young People's Service	C
Corporate Resources	CR
People & Organisational Development	PO
Policy, Performance, Partnership & Comms	PP
Urban Environment	UE
Haringey Council	HGY

The Council's Disciplinary Procedure is considered as a tool to assist in good management and not solely as a means of imposing sanctions or setting out procedures leading to dismissal.

The procedure aims to:

- Allow managers to address issues of unsatisfactory conduct and seek improvements in behaviour
- Ensure that employees covered by the procedure are treated fairly and consistently
- Ensure that proper and adequate procedures are observed before any disciplinary decisions are taken
- Help and encourage all employees to achieve and maintain standards of conduct, attendance and job performance
- Maintain discipline essential to the delivery of high quality services
- Protect the health, safety and well being of staff, service users and members of the public
- Safeguard the integrity and good reputation of the Council
(Disciplinary Procedure July 2005)

Disciplinary Cases

This section looks at the number of formal actions taken against employees under the disciplinary procedure based on data retrieved from SAP.

Disciplinary Cases by Directorate

Directorate	Cases Closed	Cases Open	No of cases	No of employees
AS	10	7	17	17
C	2	6	8	8
CR	4	5	9	9
PO	0	0	0	0
PP	0	2	2	2
UE	10	8	18	18
HGY	26	28	54	54

- Urban Environment has the highest percentage of disciplinary cases against its workforce at **2.6%**
- **28** cases remain 'open' at the end of this period.

The following table looks at the stages of Disciplinary cases.

Stages of Disciplinary Cases

Stage	Cases Closed	Cases Open	Total	%
Invest. - not suspended	11	10	21	39
Invest. - suspended	12	12	24	44
ET	3	3	6	11
Appeal	0	3	3	6
Total	26	28	54	100

The following table identifies the outcomes of the 26 cases that were concluded.

Disciplinary Case Outcomes						
Outcome	Invest. - not suspended	Invest. - suspended	Invest. - appeal	Invest. - ET	Total	%
Appeal dismissed	0	0	0	2	2	8
Appeal upheld	0	0	0	0	0	0
Dismissal	0	4	0	0	4	15
No action	3	2	0	0	5	19
Other	0	2	0	1	3	12
Part upheld	0	0	0	0	0	0
Verbal warning	3	0	0	0	3	12
Written warning	5	0	0	0	5	19
Final writ warning	0	0	0	0	0	0
Resigned	0	2	0	0	2	8
Suspension lifted	0	1	0	0	1	4
Relegation/Demotion	0	0	0	0	0	0
Warning & Sanctions	0	1	0	0	1	4
Total	11	12	0	3	26	100

- In **19%** of cases the employee received a Written Warning
- **15%** of cases resulted in Dismissal

This table displays reasons for Disciplinary action against employees.

Reasons for Disciplinary Cases				
Reason	Cases Open	Cases Closed	Total	%
Assault	1	0	1	2
Attendance	2	2	4	7
Behaviour	10	2	12	22
Fraud / Theft	7	6	13	24
Misuse of resources	0	7	7	13
Negligence	1	3	4	7
Other	7	6	13	24
Total	28	26	54	100

- The highest cause for disciplinary action was for Fraud / Theft at **24%**

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

Disciplinary Cases by Ethnicity and Gender						
	Female		Male		All	
Ethnic Class	Total	%	Total	%	Total	%
B & M E	17	42.5	23	57.5	40	74.0
White	7	50.0	7	50.0	14	26.0
Total	24	44.4	30	55.6	54	100

- 33% of the workforce is male, but the male representation of the disciplinary cases is significantly higher at 55.6%

The following table looks at the ethnic breakdown per Directorate and across grade bands.

Disciplinary Cases by Ethnicity and Grade Band (T = Total no. in grade band, WF = % of workforce)															
Dir	Ethnic Group	MANUAL		SC1-SC5		SC6-SO2		PO1-PO3		PO4-PO7		PO8+		TOTAL	
		T	WF	T	WF	T	WF	T	WF	T	WF	T	WF	T	WF
AS	B & ME	3	18.9	4	15.5	3	13.8	1	4.4	0	3.4	0	0.1	11	56.0
	White	0	11.4	3	8.1	1	11.4	2	6.4	0	4.6	0	1.5	6	43.4
	Total	3		7		4		3		0		0		17	
C	B & ME	1	15.9	4	10.3	2	13.2	0	6.0	1	8.3	0	1.5	8	55.2
	White	0	7.1	0	6.2	0	12.6	0	5.0	0	9.0	0	4.6	0	44.5
	Total	1		4		2		0		1		0		8	
CR	B & ME	2	19.1	0	7.2	5	13.2	0	6.1	0	4.9	0	1.5	7	58.7
	White	0	1.8	0	5.4	0	12.6	1	7.6	0	7.7	1	4.9	2	40.8
	Total	2		0		5		1		0		1		9	
PO	B & ME	0	0.0	0	3.6	0	18.1	0	9.6	0	5.4	0	1.2	0	38.0
	White	0	0.0	0	4.2	0	21.7	0	13.3	0	17.5	0	5.4	0	62.0
	Total	0		0		0		0		0		0		0	
PP	B & ME	0	0.4	0	3.4	0	11.9	1	13.6	0	11.1	0	1.7	1	42.1
	White	0	0.4	1	3.8	0	8.1	0	19.6	0	17.4	0	7.2	1	56.6
	Total	0		1		0		1		0		0		2	
UE	B & ME	0	2.9	7	14.1	3	19.3	2	10.7	1	3.8	0	1.2	13	51.9
	White	0	2.3	3	9.4	2	11.1	0	11.3	0	8.4	0	5.1	5	47.5
	Total	0		10		5		2		1		0		18	
HGY	B & ME	6	14.2	15	11.3	13	15.6	4	6.7	2	5.6	0	1.0	40	54.4
	White	0	6.1	7	6.9	3	12.3	3	7.8	0	8.1	1	4.0	14	45.1
	Total	6		22		16		7		2		1		54	

Suspensions

This table shows a summary of suspension cases.

Summary of Suspension Cases	
Case status	Total
No. of cases heard	10
No. of cases not concluded	12
No. of cases not concluded - leaver	2
Total	24

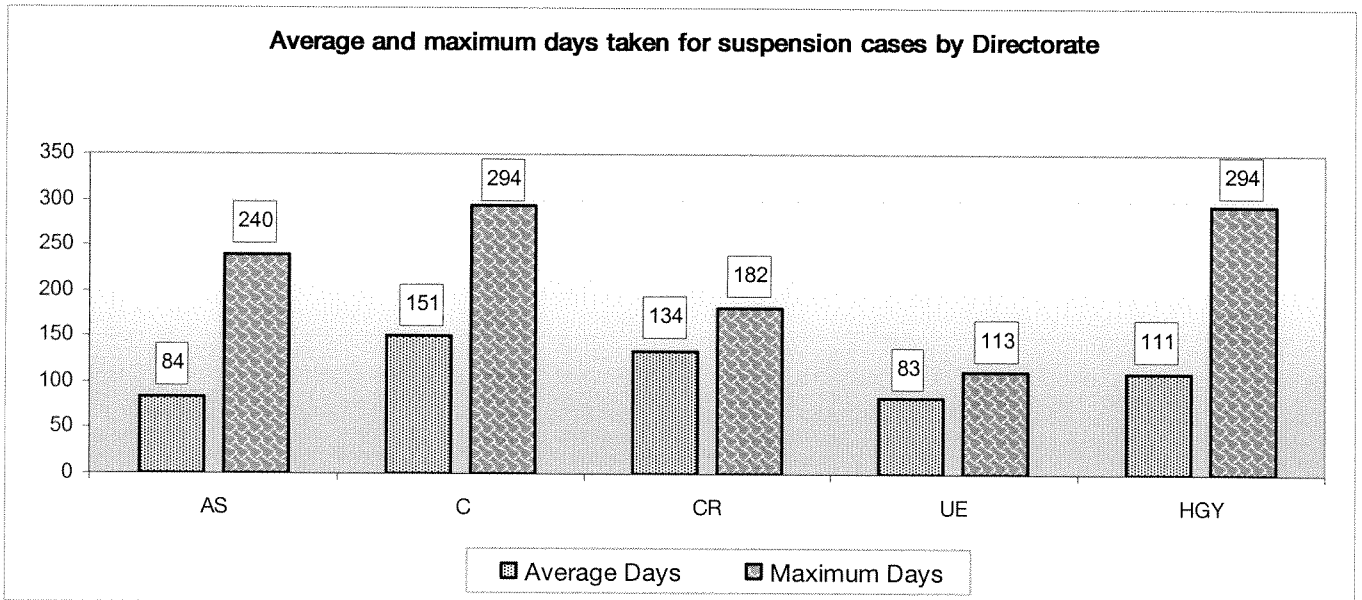
Of the 24 suspensions, 10 cases have been heard.

The table below looks at the 24 suspension cases and identifies the no. of working days each case has taken. If the case has not concluded by the end of the period, the number of working days is calculated from the start date of the current disciplinary stage to the end of the quarter.

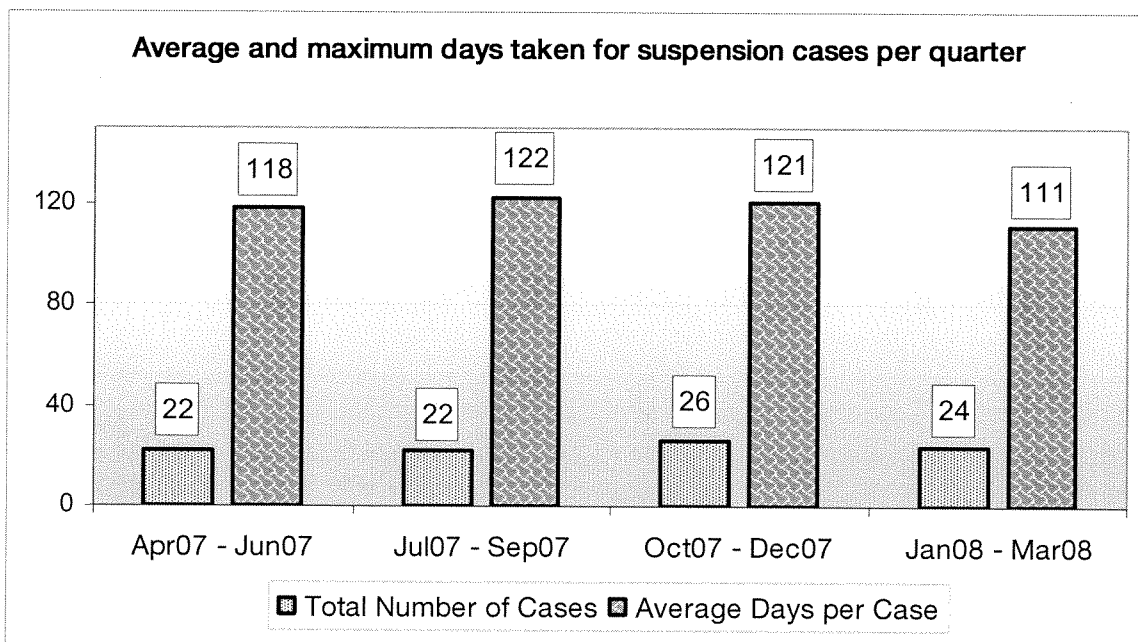
The table also identifies, by directorate, the average number of days suspension and the maximum days for a single case.

Timescales of Suspension Cases										
Directorate	1-60 days	61-120 Days	121-180 days	181-240 days	240+ days	Total cases	Total cases heard	Total no. of days taken for all cases	Avg. days	Max. days
AS	2	4	0	0	1	7	4	590	84	240
C	1	2	0	2	1	6	1	904	151	294
CR	1	0	2	2	0	5	2	672	135	182
PO	0	0	0	0	0	0	0	0	0	0
PP	0	0	0	0	0	0	0	0	0	0
UE	2	4	0	0	0	6	3	496	83	113
HGY	6	10	2	4	2	24	10	2662	111	294
Total cases heard	1	5	2	1	1	10	N/A	N/A	N/A	N/A

In this quarter, on average, 111 days were spent on each suspension case. This is a 10 day decrease compared to the previous quarter.



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



The average number of days taken per suspension case has fallen by 7 days since June 2007, showing the benefit of the extra scrutiny and focus on management action that is continuously ongoing.

Although this is good and reflects that we have made an improvement from this time last year, the Council still aims to lower the average number of days taken per case to 70 days.