Internal Audit
Quarter 4 Internal Audit Report
2016/17
London Borough of Haringey

Mazars Public Sector Internal Audit Ltd.
June 2017

Contents

Executive Summary

Introduction

This is our fourth quarter report to the Corporate Committee for the 2016/17 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 3 2016/17:

2015/16 Internal Audits finalised in the quarter:
- Scheme of Delegation

2016/17 Internal audits finalised in the quarter
- Parking
- Transition (Children's to Adult Services)
- Shared Service Centre
- Freedom of Information Act
- Xpress Electoral registration system

- Highways Repairs Contract
- My Conversation
- Missing Children
- Traded Services
- Deprivation of Liberty
- Active Directory
- Highgate Wood Secondary School
- Weston Park Primary School
- St John Vianney Primary School
- Stroud Green Primary School
- Ferry Lane Primary School
- Lordship Lane Primary School
- Our Lady of Muswell Hill Primary School
- West Green Primary School
- Belmont Junior School
- Rokesly Junior School
- Pembury Nursery School
- Woodland Park Nursery School
- Riverside Special School
- The Brook Special School
- Blanche Neville Special School

2016/17 Drafts issued in the quarter
- Re-Referrals
- Special Guardianships
- Supply Chain Resilience (Adult Social Care)
- Case Reviews (Adult Social Care)
- CCTV Contract
- CACI Childview Application
- Residential Care
- Facilities Management
- Sexual Health and Substance Misuse
- Dynamic Purchasing

Audit Progress and Detailed Summaries

The following table sets out the audits finalised in Quarter 4 of 2016/17 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
2015/16							
Scheme of Delegation	July 16	Jan 17	Substantial	N/A	0	1	0
2016/17							
Parking – On street income and enforcement	Aug 16	Jan 17	Substantial	⟺	0	1	2
Transitions	Aug 16	Jan 17	Limited	N/A	0	9	0
Shared Service Centre	Sept 16	Jan 17	Substantial	N/A	0	5	0
Freedom of Information	Nov 16	Feb 17	Substantial	N/A	0	5	1
Xpress Electoral Registration Application Review	Oct 16	Feb 17	Substantial	N/A	0	0	2
Highways Repairs Contract	Sept 16	Feb 17	Substantial	⟺	0	4	0
My Conversation	Jan 2017	Mar 2017	Limited	N/A	1	5	2
Missing Children	Nov 2016	Mar 2017	Substantial	N/A	0	3	1
Traded Services	Oct 2016	Mar 2017	Substantial	⟺	0	3	3
Depravation of Liberty	Oct 2016	Mar 2017	Limited	N/A	1	0	1
Active Directory	Jan 2017	Mar 2017	Substantial	N/A	0	3	8
My Account	Jan 2017	Mar 2017	Substantial	N/A	0	2	4

As part of the 2016/17 Internal Audit Plan we have visited the following schools, completed a probity audit and during Quarter 4 issued a final report.

School	Date of Audit	Date of Final Report	Assurance Level	Number of Recommendations (Priority)		
				1	2	3
2016/17						
Highgate Wood Secondary School;	Nov 2016	Feb 2017	Limited	1	13	2
Weston Park Primary	Oct 2016	Jan 2017	Limited	0	12	1
St John Vianney Primary School	Oct 2016	Jan 2017	Limited	0	10	6
Stroud Green Primary School	Jan 2017	Mar 2017	No	12	13	1
Tetherdown Primary School	Mar 2017	May 2017	Substantial	0	6	1
Ferry Lane Primary School	Dec 2016	Mar 2017	No	5	14	0
Lordship Lane Primary School	Oct 2016	Jan 2017	Limited	0	8	1
Our Lady of Muswell Hill Primary School	Feb 2017	May 2017	Substantial	0	7	0
West Green Primary School	Feb 2017	Mar 2017	Substantial	0	6	1
Belmont Junior School	Nov 2016	Mar 2017	Substantial	0	6	3
Rokesly Junior School	Jun 2016	Jan 2016	Substantial	0	4	8
Pembury Nursery School	Oct 2016	Feb 2017	Limited	0	12	2
Woodlands Park Nursery School	Nov 2017	Feb 2017	Substantial	0	5	1
Riverside Special School	Oct 2016	Feb 2017	Substantial	0	6	2
The Brook Special School	Feb 2017	May 2017	Limited	1	6	3
Blanche Neville Special School	Oct 2016	Feb 2017	Limited	0	10	1

Audit area	Scope	Status/key findings	Assurance
		Priority 1 – Outstanding for all	

Transition Services (Children's to Adults Services)	Audit work was undertaken to cover the following areas:
	• Policies, Procedures and Legislation
	• Identification of Children
	• Assessment of Need
	• Monitoring
		Weaknesses in the system of internal controls are such as to put the client's objectives at risk.
		The level of non-compliance puts the client's objectives at risk.
		The key findings are as follows:
		• We identified that a database exists (SEN Drill Down) of all young people. We obtained the database and confirmed it included details about the young person, the school, age, age band and cost of care. Furthermore, meetings are held between Children's and Adult services where the database and cases requiring transition are shared.
		• It was also found during the 2016/17 audit of Special Education Needs and disabilities (SEND), that the SEND service record cases on a spread sheet and not the database Mosaic, and that not all such cases may be recorded on Mosaic.
		• Young people are identified by Children services at the Council and are referred to the Adult Services for an eligibility assessment before they are 18. An examination of 15 cases of Children that have been through the Transition process in its entirety and were now Adults identified the following:
		   o one instance where we were unable to verify how or when a referral was made; and
		   o Two instances of the 14 where a referral was made, the referral was made after the young person turned 18 years old.
		• An Education, Health and Care (EHC) plan is a legal document that describes a child or young person's special educational, health and social care needs. It explains the extra help that will be given to meet those needs and how that help will support the child or young person to achieve what they want to in their life. The plan is drawn up by the local authority after an EHC needs assessment. We could not identify an EHC plan in three of 15 cases examined, and in a further three there was only a draft plan.
		• It was also found during the 2016/17 audit of SEND, that for a
			Limited

Audit area	Scope	Status/key findings	Assurance
		sample of cases where an EHC Plan had been finalised, it had not been made within the 20 week deadline as required by the regulations. • EHC plans (SEND statements) are required to be reviewed at least once a year. This is a chance for everyone involved in supporting the child to check how well they are progressing and whether anything needs to be changed. At the end of the review, the local authority may amend or leave unchanged the EHC Plan. The plan will remain in place until the child leaves education or the local authority decides that the child no longer needs the plan to help them in their education. We could not confirm that an annual review has been completed in two of 15 cases examined. • Once a referral is received by the Adults Team in the Council, each individual's needs are assessed in line with the eligibility criteria which are required to be completed before the individual is 18 years old. If the individual meets the criteria, they will be assessed for an AMD support/care plan. We identified that in five of the 15 instances the eligibility assessment was undertaken after the individual had turned 18 years old. • Following on from the eligibility assessment, an AMD assessment is undertaken. This assessment decides whether the person is eligible for care and support as per the national minimum threshold for eligibility stated in the Care Act and forms the basis of the support plan. We identified that in one of 15 cases examined there was no AMD Assessment. • Following on from the AMD assessment, an AMD support plan should be developed. According to the Care Act, the support plan is for 'meeting needs'. It is a package that is flexible and creative in focusing on what the adult requires and what they want to achieve. It is a package of care and support that is designed to give the right level and type of care and support and is the core of being in control of their life and budget. There were three out of 15 cases examined of Children that have been through the Transition process in its entirety and are now Adults where an AMD Support Plan was not in place. One of the three instances the care package	

Audit area	Scope	Status/key findings	Assurance
		and support was 100% NHS Continuing Healthcare (CHC) funded by the Clinical Commissioning Group (CCG) and the person was in receipt of a Personal Health Budget from the CCG to fund their support services, thus a support plan was not required. However, in the remaining two instances, a support plan should have been in place. • A review of the support plan is required to be undertaken on an annual basis to identify if the needs of the individual have changed. We identified 12 instances where a support plan was in place and of these an annual review was not due in six instances, given the date of the support plan and date of the audit fieldwork. In one of the six instances where an annual review was due, it had not been completed. • Cases are continually assessed by Children's Services and those who are thought to meet the Adult Services eligibility criteria should go on to have assessments by Adult Services. Where cases do not meet the criteria the Council can only inform them of other available sources of care since it does not have the availability to provide care for those not meeting the criteria. • Budget monitoring is conducted on a monthly basis by the Adult Services and Children's Services, as there is no budget specific for Transitions. We obtained the last three months of budget monitoring reports from both services to evidence the monitoring of the budgets related to care packages and transition plans. Review of the budget and forecast spend for Adults Care Purchasing 18 – 64 years, which includes transition services, as at 2016/17 period 4 identified an over spend of £7,524,500. As a result of our audit work we have raised nine Priority 2 recommendations, which should assist in improving the control environment. The Priority 2 recommendations are as follows: The Transition Protocol should be reviewed on an annual basis to ensure it reflects current legislation. Furthermore, the Protocol should	

Audit area	Scope	Status/key findings	Assurance
		be made available or communicated to relevant staff. Management response: Children's services can only use the current protocol in place. As this action sits with SEND I propose the following: Action: Review the transition protocol and add to local offer website. Send copy to affected adult services, families and CYPS. Deadline January 2017 Regular training should be provided to those staff with a role in the transition of Children to Adults. Management response: Children's services can only use the current protocol in place. As this action sits with SEND, I propose the following: Action: Train SEND service in current protocol via email and briefing. Deadline March 2017 All service users approaching their 18th birthday should on a periodic basis be identified and it should be identified when an eligibility assessment has been completed. Where one has not been completed, this position should be reviewed by the Head of Service. Management response: Children's services do not carry out the eligibility assessments. In order for children's services to be accountable for adults progress the performance tracking and monitoring will need to be sent to children's services. Action: Refer all Young People (YP) identified to be eligible for an adult's services assessment by February 2017.Identify where eligibility assessment for adults services has been completed by adult services. Adults mental health, Learning Disabilities and physical disabilities services to report on completion of eligibility to SEND head of service monthly starting from March 2017 on children referred in February 2017 (14+ panel will be used as a vehicle for monitoring). Deadline March 2017 Where appropriate, EHC plans should be finalised before a young person's transition to Adult Services. Sample checks should be undertaken to ensure this deadline is met. Management response: Not all YP require an EHC plan on transition and some will be ceased. Action: Where a young person requires an	

Audit area	Scope	Status/key findings	Assurance
		EHC plan, EHC's should be reviewed prior to transition by SEND. To audit after next transition cohort. Deadline August 2017 Cases which have not received an annual review should be reported to senior management with explanation as to why there has been no review, until such review is completed. Management response: EHC's had not existed for long enough to be annually reviewed at the time of the audit. Annual reviews are held by the education establishment where the YP is at school. Already Implemented Eligibility assessments should be completed for all cases and in a timely manner, before the individual turns 18, to ensure that only appropriate individuals who meet the criteria are supported through Transition. A monitoring spreadsheet should be created to ensure these assessments are carried out. Management response: Children's services do not carry out the eligibility assessments. In order for children's services to be accountable for adults progress the performance tracking and monitoring will need to be sent to children's services. Action: Refer all YP identified to be eligible for an adult's services assessment by February 2017.Identify where eligibility assessment for adults services has been completed by adult services. Adults mental health, LDD and physical disabilities to report on completion of eligibility to SEND head of service monthly starting from March 2017 on children referred in February 2017 (14+ panel to be used as a vehicle for monitoring). Deadline March 2017 AMD assessments should be completed for all cases requiring Transition. Furthermore, these should be completed in a timely manner from when the assessment begins. Sample checks should be undertaken to ensure this deadline is met. Management response: Support Plans to be completed. Deadline February 2017.	

Audit area	Scope	Status/key findings	Assurance
		AMD Support Plans should be in place for all transition cases. Sample checks should be undertaken to ensure this deadline is met. Management response: Support Plans to be completed. Deadline February 2017 A schedule of cases requiring annual reviews of the AMD support plan should be maintained which records when the review was completed, and any reasons for non-completion. Management response: AMD assessment completed on 30.11.16, next review due November 2017. Schedule now in place. Already Implemented	
		CORPORATE RISK AUDITS	
'My Conversation' performance review process	Audit work was undertaken to cover the following areas: • Policies & Procedures • Timescales • Documentation • Objectives and Improvement • Management Information	Weaknesses in the system of internal controls are such as to put the client's objectives at risk. The level of non-compliance puts the client's objectives at risk. The key findings are as follows: • A My Conversation Guidance document is in place and available on the Council intranet. The purpose of the Guidance is to ensure that staff are aware of how the new appraisal system helps meaningful conversations take place between the manager and staff to improve organisational performance. • Guidance in the forms of e-learning videos, infographics and FAQs are also available on the Council intranet, however, these are not linked to the My Conversation Guidance document. • Face to face training workshops were provided to all staff from April to July 2016. Training was not compulsory, however was strongly recommended for managerial levels. We identified via testing that three out of 10 managers selected had not attended face to face training. • Optional My Conversation e-learning workshops are available for access via the Council intranet. We selected a total of 20 samples including staff and managerial levels, 18 of which were available for testing as two did not respond to repeated requests for information. Of the 18 cases sampled, we identified in seven	**Limited**

Audit area	Scope	Status/key findings	Assurance
		instances, individuals were not aware of the available online workshops.	
		• My Conversation meetings are suggested to be conducted between once a week to once every six weeks, dependent on appraisee map position. Based on this guidance, we identified that of the 18 cases available for testing, 15 cases had not reached an acceptable frequency of My Conversations meetings and three cases where staff had not participated in a My Conversation meeting due to staff reorganisation leading to changes in manager.	
		• My Conversation mapping was first introduced in April 2016, and should be completed at least twice annually. We confirmed that of the 18 cases available for testing, 14 had an available map position. Of these 14 cases, we identified that in nine instances the map position could not be evidenced by achievement of objectives and values summarised on My Conversation forms.	
		• Standard My Conversation form templates have been produced and are available on the Council intranet for download.	
		• We were unable to confirm via review of the My Conversation Guidance that support in regards to objective setting has been provided. Requirements for objectives to be "SMART"; specific, measurable, agreed, realistic and time-bound, was not specified within Guidance. Of the 18 available cases, we identified five instances where staff had not had a My Conversation, or were unable/unwilling to provide documentation for My Conversation meetings, and two instances where SMART objectives were not identified.	
		• We identified six instances where My Conversation objectives and meeting notes had not been signed off as agreed by both appraiser and appraisee.	
		• My Conversation map position data was collected by HR in June 2016, and analysis of data was presented to the Senior Leadership Team and Workforce Board in September 2016. A further breakdown by area is provided to Assistant Directors at the meeting. We were unable to confirm discussion of analyses as no meeting notes were produced due to closed meeting status. We	

Audit area	Scope	Status/key findings	Assurance
		confirmed that Key Performance Indicators (KPI) have not been formally agreed and no specified committee has been agreed to discuss agreed KPIs. As a result of our audit work we have raised one Priority 1 five Priority 2 and two Priority 3 recommendations, which should assist in improving the control environment. The Priority 1 recommendation is as follows: Spot checks should be undertaken by Team Managers to check that frequency of My Conversation meetings are being held as per Guidance. Any exceptions should be followed up. Management response: HR Business Partners will liaise with their respective areas to remind managers that regular conversations should take place between managers and their direct reports. We will also consider how this can in integrated into the training we are designing for People Managers (Tiers 4 and 5). Deadline May 2017 The Priority 2 recommendations are as follows: Online training should be a mandatory part of the induction process and attendance recorded. Management response: My Conversation forms part of our revised Induction process. Reference to My Conversation is part of the new Induction Checklist, which needs to be signed of by both manager and employee. The new induction policy clearly states that it is the responsibility for the employee to 'Attend and actively contribute to their regular 121/supervision meetings and to their annual My Conversation Map meeting'. Deadline May 2017 The My Conversation form should be amended to clearly indicate that Map position should be evidenced by discussion of progress made to objectives set at each meeting. Management response: We agree that map positions should always be supported by evidence and this is made clear in face to face training,	

Audit area	Scope	Status/key findings	Assurance
		on-line training and guidance material. Redesigning the current My Conversation template is one of the planned activities for this year to be completed by September 2017. Objective setting guidance should be provided for all staff. Management response: Since this audit was carried out, we have produced a 'tip card' and a presentation for staff to use. Both are available on Fuse (our learning platform) and they address: • Importance of setting objectives which address performance and development • Using SMART technique when developing objectives The revised My Conversation template will also make clear the need for objectives to be SMART. Deadline Sept 2017 Staff should be reminded that My Conversation notes should be signed as agreed by both manager and appraise. Management response: Further thought needs to be given to how 'sign-off' is authenticated when records are kept electronically. We acknowledge this is important and how we address this will need to form one of our post data collection actions. Deadline December 2017 My Conversation KPIs should be formally agreed and presented to the Workforce Board twice a year. Management response: As the framework is still new, our current agreement is to share the data collection with our Senior Leadership Team (SLT) twice a year and for the Workforce Programme board to receive regular updates including the review of all risks and issues. We will look to formalise this process with the Workforce Programme board. Deadline July 2017	
**Priority 2 – Outstanding for all (Adult Social Services)**		
Deprivation of Liberty (DoLS)	Audit work was undertaken to cover the following areas: • Policies, Procedures and Legislation.	Weaknesses in the system of internal controls are such as to put the client's objectives at risk. The level of non-compliance puts the client's objectives at risk. The key findings are as follows:	**Limited**

Audit area	Scope	Status/key findings	Assurance

	• Application Processing
	• Care Management
	• Department of Health returns
	• Monitoring
		• The Haringey Safeguarding Adults Board (SAB) Mental Capacity Act (MCA) & Deprivation of Liberty Safeguards (DoLS) Staff Procedure and Guidance 2016 was approved by the Multi-Agency SAB on 25 January 2016. This procedure was scheduled for review in January 2017, but this has postponed until April 2017. Version control confirms the procedure has been updated to reflect most recent changes to legislation.
		• The Haringey SAB procedure highlights the responsibilities of the following:
		  o DoLS Best Interests Assessor (BIA) completes the age assessment, best interest assessment and the no refusals assessment;
		  o DoLS Mental Health Assessor completes the mental health assessment, mental capacity assessment and the eligibility assessment;
		  o Independent Mental Capacity Advocate (IMCA) is involved when there is no one else to consult during the Best Interest Assessment process and when there is no one appropriate to appoint as the relevant persons representative; and
		  o Relevant Persons Representative (RPR) is responsible for monitoring the DoL that is taking place including the conditions that have been attached to the DoL authorisation.
		• Relevant staff receive Best Interest Assessor (BIA) training, followed by annual refresher training. This training is provided both internally, and by an external assessor. A register of all BIAs is maintained by the Organisational Development and Training department, who have the responsibility of ensuring that all staff are receiving the appropriate training. We obtained confirmation letters pertaining to three randomly selected doctors to verify that training had occurred.
		• Haringey will audit each Form 1 Request for Standard Authorisation and Urgent Authorisation as they are submitted to ensure that they are complete and clearly signed and printed for future reference. No unsigned forms will be processed without confirmation of circumstance. Examination of a randomly	

Audit area	Scope	Status/key findings	Assurance
		selected sample of 20 Deprivation of Liberty requests confirmed that, in all cases, the request was made via a completed Deprivation of Liberty Safeguards Form 1 Request for Standard Authorisation and Urgent Authorisation.	
		• Examination of 20 randomly selected cases confirmed that no assessments were carried out before the relevant 21 and 7 day thresholds. In five of the 20 cases, the individual died before an assessment was carried out.	
		• Examination of 20 randomly selected cases confirmed, in all applicable cases, the assessment was carried out by a section 12 approved doctor or psychiatrist or Best Interest Assessor.	
		• We identified two cases where an RPR could not be identified and therefore an IMCA would need to be appointed (cases 133996 and 1000109). In both cases an IMCA was appointed.	
		• Examination of a random sample of 20 cases confirmed in all cases an audit trail could be traced showing the original application and the outcome of the assessment.	
		• Examination of 10 randomly selected DoLS cases revealed, in one case (reference 28166), an Annual Care Review was not completed within 12 months. Standard authorisation was given on 01/09/2015 and the Annual Care Review was completed on 07/10/2016.	
		• We obtained the Department of Health (DoH) Return submitted by Haringey for 2015/16 financial year and confirmed it was submitted before the 18 May 2016 deadline. Haringey use a validation tool to highlight any discrepancies and verify the accuracy of data before submission which we confirmed to have been done for the 2015/16 return.	
		• Budget monitoring is performed by a designated finance officer for each period and reports are distributed to management and discussed at monthly meetings. The central finance team also produce a report for adult services each period. The Assistant Director and Head of Operations add any further information and escalations to this report that is then signed off by the Director, and presented to the Statutory Officers Group on a monthly basis.	

Audit area	Scope	Status/key findings	Assurance
		Audit obtained budget monitoring reports for April, May, June, July, and September 2016. As a result of our audit work we have raised one Priority 1 and one Priority 3 recommendations which should assist in improving the control environment. The Priority 1 recommendation is as follows: A root cause analysis should be undertaken to determine why DoLS applications are not being undertaken in a timely fashion and identify means by which performance can be improved to ensure all applications are determined within expected timescales. Management response: This was due to a backlog in DoLS application (which is a national issue due to the change in legislation) but it has since been cleared, I can confirm that currently all DoLS application are processed in a timely fashion within expected timescales, this is part of the weekly discussion/meetings that is held with the DoLS administrator. Already Implemented	

Follow Up Table – 2014/15 Audit Work

AUDIT AREA	Assurance Level	Recommendations													Priority 1 Recs. Outstanding
		Category				Implemented									
		1	**2**	**3**	**Total**	**1**	**2**	**3**	**Total**	**N/A**	**Not Imp.**	**In Progress**	**Not due**	
Key Financial Systems															
Strategic Financial Management and Budgetary Control	Substantial	0	1	0	**1**	0	1	0	**1**	0	**0**	**0**	**0**	0
Cash Receipting	Substantial	0	1	1	**2**	0	1	1	**2**	0	**0**	**0**	**0**	0
Accounting & General Ledger	Substantial	0	2	0	**2**	0	2	0	**2**	0	**0**	**0**	**0**	0
Accounts Payable	Limited	3	5	0	**8**	3	4	0	**7**	1	**0**	**0**	**0**	0
Accounts Receivable	Substantial	0	2	2	**4**	0	2	2	**4**	0	**0**	**0**	**0**	0
Housing Benefits	Substantial	0	2	1	**3**	0	2	1	**3**	0	**0**	**0**	**0**	0
Payroll	Substantial	0	2	2	**4**	0	2	2	**4**	0	**0**	**0**	**0**	0
Contract & Procurement															
IT Services – Disposal of IT Assets	Substantial	0	4	0	**4**	0	4	0	**4**	0	**0**	**0**	**0**	0
BSF ICT Managed Services Contract	Substantial	0	0	1	**1**	0	0	0	**0**	1	**0**	**0**	**0**	0
Off Site Storage Contract	Limited	1	6	0	**7**	1	5	0	**6**	0	**1**	**0**	**0**	0
E U Public Contract Compliance	Substantial	0	1	1	**2**	0	0	1	**1**	1	**0**	**0**	**0**	0
Procurement Strategy	Substantial	1	5	0	**6**	1	2	0	**2**	3	**0**	**0**	**0**	0
Scheme of Delegation and Contract Standing orders		0	4	0	**4**	0	3	0	**3**	0	**0**	**1**	**0**	0
Corporate IT Audits															
Website Management	Substantial	0	0	3	**3**	0	0	3	**3**	0	**0**	**0**	**0**	0
ICT Strategy & Governance	Substantial	0	1	1	**2**	0	1	1	**2**	0	**0**	**0**	**0**	0
Comino Document Management System	Substantial	1	2	2	**5**	1	2	2	**5**	0	**0**	**0**	**0**	0
ePay Application	Substantial	0	1	3	**4**	0	1	3	**4**	0	**0**	**0**	**0**	0
M3PP Environmental Enforcement Application	Substantial	0	6	7	**13**	0	6	7	**13**	0	**0**	**0**	**0**	0
Environmental Services & Community Safety															
Highways Income	Limited	2	0	1	**3**	2	0	1	**3**	0	**0**	**0**	**0**	0

| AUDIT AREA | Assurance Level | Recommendations | | | | | | | | | | | | Priority 1 Recs. Outstanding |
| | | Category | | | | Implemented | | | | | | | | |
		1	2	3	Total	1	2	3	Total	N/A	Not Imp.	In Progress	Not due	
Environmental Services - Enforcement	Substantial	0	1	1	**2**	0	0	1	**1**	0	**1**	**0**	**0**	0
Children's Services														
Children in Care	Limited	2	2	1	**5**	2	2	1	**5**	0	**0**	**0**	**0**	0
Adult Services														
Safeguarding Adults Board	Substantial	0	3	3	**6**	0	3	3	**6**	0	**0**	**0**	**0**	0
Private Sector Leasing		0	0	3	**3**	0	0	0	**0**	3	**0**	**0**	**0**	0
Corporate Risks														
Data Quality & Performance Indicators	Substantial	**0**	2	0	**2**	0	2	0	**0**	**0**	**0**	**0**	**0**	**0**
Ad hoc Work														
Pendarren Outdoor Education Centre	Limited	6	4	1	**11**	6	4	1	**0**	**0**	**0**	**0**	**0**	0
Free School Meals		0	3	0	**3**	0	3	0	**3**	**0**	**0**	**0**	**0**	0
Total		**16**	**60**	**34**	**110**	**16**	**49**	**30**	**95**	**9**	**2**	**1**	**0**	**0**

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 2014/15

Ref	Recommendation	Priority	Original Implementation Deadline	Progress/Status
Off Site Storage Contract				
1	Team Managers across the Council should be formally reminded of the requirement to maintain a register of documents, detailing documents in storage, accountability, date sent to storage, destruction dates, and documents retrieved. The register should be kept up-to-date.	2	September 2014	**Not Implemented** A meeting was held with the Procurement Team and work has now commenced to address the legacy issues that have been identified before preceding with developing any new contract. The legacy issues in question relates to the Haringey's previous file storage contract with Iron Mountain, where Haringey Staff have set up accounts after the main account was closed.
Scheme of Delegation and Contract Standing Orders				
2	The Financial Schemes of Delegation displayed on the intranet should be reviewed and updated to reflect the current management structure of the Council. Corporate Finance should seek to obtain notice from SAP HR of changes to staff with financial powers, such that the Directorate Schemes of Delegation can be amended.	2	August 2015	**In progress** The Head of Financial Systems is to review the current process for managing / updating the Scheme of Financial Delegations as part of the work he is doing on GL SAP roles. There is a proposal to introduce some form of e-form which will be work-flowed to the relevant Assistant Director to approve before changes are made.The FS team would then be responsible for updating the relevant intranet pages probably bi-monthly / quarterly with the comprehensive S of Fin Del. Other projects currently in progress mean this will not be fully implemented before Sept 17.
Environmental Services – Enforcement				
3	The Enforcement Strategy should be reviewed and updated to reflect the priorities of the current Corporate Plan and to provide a transparent link to Corporate objectives. he updated Strategy should be made available on the Council's intranet. Management should also ensure that the document is reviewed and updated in a timely manner, when due.	2	November 2015	**Not Implemented** An Enforcement Strategy/policy is still being drafted. Delays have taken place as HMO licensing is now part of the service and the policy/strategy will need to reflect this. It is expected this will be in place for April 2018.

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 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 our 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 us 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. Even sound systems of internal control can only provide reasonable and not absolute assurance and may not be proof against collusive fraud. Our 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 work and to ensure the authenticity of such material. Effective and timely implementation of our recommendations by management is important for the maintenance of a reliable internal control system.

Mazars Public Sector Internal Audit Limited

London

June 2017

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