

# Appendix 1: delivery of the 2022/23 audit plan

## 1. Synopsis

- 1.1. This Appendix summarises the 2022/23 audit plan that was agreed by the Audit Committee on 22 March 2022. It shows the indicative scope as well as the completion status of each individual project. It is included to provide Audit Committee with assurance that the audit plan, which is the key vehicle for providing the council with independent assurance, has been effectively delivered.

## 2. Detailed 2022/23 audit plan update

(\* denotes an area of principal risk)

### 2.1. Summary of assurance ratings for completed reviews

See sections 2.2 to 2.11 below for more information on the current status of reviews.

| Ref   | Audit title   | Assurance rating   |
|---|---|--------------------|
| <b>Assurance rating for planned council audit reviews</b> |   |                    |
| AD22-7  | Landlord duty of care: lifts maintenance, repairs and renewals *                  | No assurance       |
| AD22-2  | Purchase cards *  | Limited assurance  |
| CC22-7  | Insurance settlements   | Limited assurance  |
| CWB22-1   | Financial resilience of residents – test and trace support payments *             | Moderate assurance |
| E22-1   | Net Zero Carbon programme – governance, risk management and benefits monitoring * | Moderate assurance |

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| HN22-2  | Landlord duty of care: housing safety programme assurance *                          | Moderate assurance |
| R21-1-1   | Review of key financial system - bank and system reconciliations                     | Moderate assurance |
| R22-1-2   | Review of key financial system - capital accounting (asset management)               | Moderate assurance |
| R22-1-3   | Review of key financial system - accounts receivable                                 | Moderate assurance |
| R22-1-4   | Review of key financial system - pensions  | Moderate assurance |
| <b>Assurance rating for planned establishment audit reviews</b> |  |                    |
| CS22-2-2  | Schools establishment review - Pooles Park Primary School                            | No assurance       |
| AD22-3  | Tenant Management Organisation (TMO) establishment review - Pleydell                 | Limited assurance  |
| AD22-5  | Schools establishment review - St John's Upper Holloway                              | Limited assurance  |
| FT22-1  | Voluntary Sector Organisation (VSO) establishment review – Culpeper Community Garden | Limited assurance  |
| AD22-4  | Tenant Management Organisation (TMO) establishment review - Dixon Clark Court        | Moderate assurance |
| CS22-2-4  | Schools establishment review – Pakeman Primary School                                | Moderate assurance |
| AD22-6  | Schools establishment review - Highbury Fields                                       | Moderate assurance |
| HN22-1-1  | TMO establishment review - Seaview   | Moderate assurance |
| HN22-1-2  | TMO establishment review – Taverner and Peckett                                      | Moderate assurance |
| HN22-1-5  | TMO establishment review – Brunswick   | Moderate assurance |

| <b>Extended follow up outcomes (see rating key in Appendix 3)</b>   |  |  |
|---|--|--|
| FWU21-1   | Health and safety - asbestos (extended follow up) *        | A moderate rate of implementation was noted. |
| FWU22-2   | Supplier bank amendments (extended follow up) *            | A good rate of implementation was noted      |
| FWU22-3   | Use of contingent staff (extended follow up) *             | A good rate of implementation was noted      |
| <b>Reviews completed where an assurance opinion was not provided (a management letter or grant compliance opinion was issued)</b> |  |  |
| CC22-6-1  | Review of grant claim - Arts Council Culture Recovery Fund | Compliance opinion issued                    |
| CC22-6-2  | Review of grant claim - Test and Trace Support Grant       | Compliance opinion issued                    |
| CC22-6-3  | Review of grant claim - Contain Outbreak Management Fund   | Compliance opinion issued                    |
| CC22-6-4  | Review of grant claim - Better Mental Health               | Compliance opinion issued                    |
| AD22-1  | Concierge service  | Controls awareness note issued               |

## 2.2. Corporate/cross-cutting

| <b>Ref</b> | <b>Audit title</b>                  | <b>Indicative scope</b>   | <b>Planned days</b> | <b>Status</b>   |
|------------|-------------------------------------|---|---------------------|---|
| CC22-1     | Risk management – assurance mapping | Internal Audit input into assurance mapping for principal risks.            | 20                  | Assurance mapping took place in Q3 to inform the 2023/24 audit planning process.  |
| CC22-2     | Serious fraudulent activity *       | Internal Audit input into reactive investigations to be undertaken in-year. | 20                  | Members of the Internal Audit team provide ongoing input into reactive investigations throughout the year to support the Corporate Investigations team. |

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|----------|--|---|----|--|
| CC22-3   | Audit plan production                                      | Preparation of the council's annual audit plan.   | 10 | Audit planning took place in Q4, based on the assurance mapping exercise (see CC22-1 above).                                       |
| CC22-4   | Controls Board   | Internal Audit input into Controls Board workplan and support for directorate representatives.  | 30 | The Internal Audit team coordinates Controls Board and provides support for directorate representatives around follow up activity. |
| CC22-5   | Good Governance Group                                      | Internal audit input into Good Governance Group activity.   | 20 | The Internal Audit team coordinates Good Governance Group activity.  |
| CC22-6-1 | Review of grant claim - Arts Council Culture Recovery Fund | Review of grant claims for government funding which require Internal Audit review and approval. Based on actual requests in prior years, an assumption has been made that four such reviews will be required in year. | 7  | Complete. A grant compliance opinion was provided by Internal Audit.   |
| CC22-6-2 | Review of grant claim - Test and Trace Support Grant       |   | 7  | Complete. A grant compliance opinion was provided by Internal Audit.   |
| CC22-6-3 | Review of grant claim - Contain Outbreak Management Fund   |   | 7  | Complete. A grant compliance opinion was provided by Internal Audit.   |
| CC22-6-4 | Review of grant claim - Better Mental Health               |   | 7  | Complete. A grant compliance opinion was provided by Internal Audit.   |
| CC22-7   | Insurance settlements                                      | A review of processing of insurance settlements.  | 16 | Completed – Limited assurance. High priority findings were raised in two audit   |

|         |                                  |  |   |   |
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|         |                                  |  |   | areas, details of which can be seen at Appendix 2.  |
| FWU22-4 | Cross-cutting follow up activity | <p>Follow up activity relating to the following audits:</p> <ul style="list-style-type: none"> <li>• Capital programmes</li> <li>• Cyber security</li> <li>• Gifts, hospitality and declarations of interest</li> <li>• PMO</li> <li>• Technology debt management</li> </ul> | 9 | <p>Outcomes of follow up activity are detailed in Appendix 3. All recommendations have been implemented for the following audits:</p> <ul style="list-style-type: none"> <li>• Gifts, hospitality and declarations of interest</li> <li>• Technology debt management</li> </ul> <p>Further follow up work is planned in 2023/24 relating to all other audits.</p> |

### 2.3. Resources

| Ref     | Audit title  | Indicative scope  | Planned days | Status                          |
|---------|--|---|--------------|---------------------------------|
| R22-1-1 | Review of key financial system - bank and system reconciliations       | Review of key financial systems in line with a three year rolling plan. | 11           | Completed – Moderate assurance. |
| R22-1-2 | Review of key financial system - capital accounting (asset management) |   | 11           | Completed – Moderate assurance. |
| R22-1-3 | Review of key financial system - accounts receivable                   |   | 11           | Completed – Moderate assurance. |

|         |   |  |    |  |
|---------|---|--|----|--|
| R22-1-4 | Review of key financial system - pensions           |  | 11 | Completed – Moderate assurance.  |
| R22-2   | Key IT application review – NEC (housing repairs) * | A review of a key IT application in use within the council.  | 16 | A draft report has been shared with management, and a management response is awaited. A completion date of August 2023 is anticipated.   |
| R22-3   | Use of sundry suppliers *                           | Sundry supplier codes are used within the finance system for suppliers who will not be regular suppliers. Use of these codes allows suppliers to be paid without going through independent verification processes to confirm identity or bank details. In light of issues raised in the course of a 21/22 audit of supplier bank amendments (AD21-2), an in-depth review of use of sundry supplier codes has been added to the plan. This audit will rely on data analytics to understand patterns of use and identify anomalies and weaknesses. | 16 | This audit did not proceed due to a revised risk assessment. As a result of the supplier bank amendments audit which took place as part of the 2021/22 audit plan, the service carried out its own data analytics exercise to understand patterns of use and identify anomalies and weaknesses. As a result, this audit would have replicated work already carried out. The work undertaken by the service has been reviewed by Internal Audit as part of the follow up activity relating to the supplier bank amendments audit. |
| R22-4   | Access to council emails *                          | This audit will review and assess mechanisms to prevent and identify unauthorised access to council emails. The review will focus on communications with suppliers.  | 16 | This audit did not proceed due to a revised risk assessment. This reflects that an in-depth consultancy piece has been commissioned by Islington Digital Services to look at this area, which will cover a wider scope than was anticipated during the planned audit.  |

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| FWU22-3 | Use of contingent staff (extended follow up) * | Extended follow up of Use of contingent staff (FR20-5). The audit will include full retesting of controls within the new supplier system. | 16 | <p>An extended follow up audit was completed and subsequent follow up work has taken place. We looked at the rate of implementation of 36 recommendations, relating to eight high and four medium priority findings, which had passed their target implementation dates. We found that:</p> <ul style="list-style-type: none"> <li>• 30/36 (83%) recommendations have been implemented;</li> <li>• 3/36 (8%) recommendations have been partially implemented; and</li> <li>• 3/36 (8%) recommendations have not yet been implemented.</li> </ul> <p>The partially implemented recommendations related to:</p> <ul style="list-style-type: none"> <li>• Engagement extension approvals;</li> <li>• Pay arrangements for breaks;</li> <li>• Approvals for engagement of workers.</li> </ul> <p>Recommendations not yet implemented related to:</p> <ul style="list-style-type: none"> <li>• Data quality and system functionality.</li> </ul> <p>Revised target implementation dates between 30 June 2023 and 30 September 2023 have been agreed for the outstanding recommendations.</p> |
|---------|--|---|----|---|

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| FWU22-12 | Resources follow up activity | <p>Follow up activity relating to the following audits:</p> <ul style="list-style-type: none"> <li>• Access controls and rights</li> <li>• Capital expenditure</li> <li>• Continuous audit monitoring (CAM)</li> <li>• Key financial systems (KFS) – accounts payable</li> <li>• Key financial systems (KFS) – income</li> <li>• Key financial systems (KFS) – treasury</li> <li>• Key financial systems (KFS) – payroll</li> <li>• Key financial systems (KFS) – pensions</li> <li>• Information governance (records management)</li> <li>• Payroll</li> <li>• Right to work vetting arrangements</li> </ul> | 40 | <p>Outcomes of follow up activity are detailed in Appendix 3. All recommendations have been implemented for the following audits:</p> <ul style="list-style-type: none"> <li>• Continuous audit monitoring (CAM)</li> <li>• Key financial systems (KFS) – payroll</li> <li>• Information governance (records management)</li> <li>• Right to work vetting arrangements</li> </ul> <p>Further follow up work is planned 2023/24 relating to the other audits.</p> |
|----------|------------------------------|---|----|--|

#### 2.4. Adult Social Care

| Ref | Audit title | Indicative scope | Planned days | Status |
|-----|-------------|------------------|--------------|--------|
|-----|-------------|------------------|--------------|--------|



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|---------|--------------------------------------|--|---|---|
| FWU22-5 | Adult Social Care follow up activity | <p>Follow up activity relating to the following audits:</p> <ul style="list-style-type: none"> <li>• Domestic violence</li> <li>• Mental health safeguarding processes</li> <li>• Safeguarding adults</li> </ul> | 7 | <p>Outcomes of follow up activity are detailed in Appendix 3. All recommendations have been implemented for the following audit:</p> <ul style="list-style-type: none"> <li>• Safeguarding adults</li> </ul> <p>Further follow up work is planned 2023/24 relating to the other audits.</p> |
|---------|--------------------------------------|--|---|---|

## 2.5. Children and Young People

| Ref      | Audit title  | Indicative scope   | Planned days | Status  |
|----------|--|--|--------------|---|
| CS22-1   | Safeguarding children - vetting of staff *             | This review will assess the design and operation of controls in place around safeguarding of children, focusing on vetting of staff.         | 16           | This audit did not proceed due to a revised risk assessment. Human Resources carried out its own data analytics exercise to understand vetting of staff in this area and to identify anomalies and weaknesses. As a result, this audit would have replicated work already carried out. The work undertaken by the service has been reviewed by Internal Audit and covers the areas which would have been covered by this audit. |
| CS22-2-1 | Schools establishment review – Duncombe Primary School | Risk based review of school or children’s centre. The programme assesses the effectiveness of governance mechanisms and financial practices. | 13           | This audit was delivered as part of the 2021/22 audit plan, and reported to Audit Committee in September 2022. However, the detailed audit outcome was not reported, as management responses had not been received. A no assurance rating was subsequently agreed, and high priority  |

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|          |  |  |    | findings were presented to Audit Committee in January 2023.  |
| CS22-2-2 | Schools establishment review - Pooles Park Primary School                                |  | 13 | Completed – No assurance. High priority findings were presented to Audit Committee in January 2023.  |
| CS22-2-3 | Schools establishment review - Samuel Rhodes Primary School                              |  | 13 | This audit has been removed from the 2022/23 plan, as it was delivered early and outcomes were reported to Audit Committee in September 2022 as part of the 2021/22 plan.  |
| CS22-2-4 | Schools establishment review – Pakeman Primary School                                    |  | 13 | Completed – Moderate assurance.  |
| CS22-2-5 | Children’s Centre establishment review – Margaret McMillan Nursery and Children’s Centre |  | 13 | A draft report has been shared with management, and a management response has been received. The audit team experienced an unexpected temporary decrease in resource in the first half of 2023 and we were unable to respond to all queries raised by the nursery until that period ended. The finalisation of the report has been delayed as a result. A completion date of September 2023 is anticipated given the nursery’s summer closure. |

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| FWU22-6 | Children and Young People follow up activity | <p>Follow up activity relating to the following audits:</p> <ul style="list-style-type: none"> <li>• Business transformation</li> <li>• Conewood Children's Centre</li> <li>• High needs/SEN children's placements</li> <li>• Placement commissioning 16-17 year olds</li> <li>• SEN transport</li> <li>• Troubled Families 21/22</li> </ul> | 15 | <p>Outcomes of follow up activity are detailed in Appendix 3. All recommendations have been implemented for the following audits:</p> <ul style="list-style-type: none"> <li>• Placement commissioning 16-17 year olds</li> <li>• Troubled Families 21/22</li> <li>• SEN transport</li> <li>• Conewood Children's Centre</li> </ul> <p>Further follow up work is planned in 2023/24 relating to the other audits.</p> |
|---------|--|--|----|---|

## 2.6. Community Wealth Building

| Ref     | Audit title   | Indicative scope   | Planned days | Status  |
|---------|---|--|--------------|---|
| CWB22-1 | Financial resilience of residents – test and trace support payments * | This review has been carried forward from the 21/22 audit plan. A risk based review to provide assurance against this area of principal risk. The audit will look at the effectiveness of mechanisms in place to ensure that residents at financial risk are able to access financial support, particularly Covid-related support. | 22           | Completed – Moderate assurance.   |
| FWU22-1 | Health and safety - asbestos (extended follow up) *                   | Extended follow up of Health and safety - asbestos (HOU20-5). Ongoing assurance in this area of principal risk, the review will assess the   | 12           | An extended follow up audit was completed and subsequent follow up work has taken place. We looked at the rate of implementation of 19 recommendations, |

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|  |  | <p>implementation of recommendations across a number of areas including governance, management and monitoring.</p> | <p>relating to five high and two medium priority findings, which had passed their target implementation dates. We found that:</p> <ul style="list-style-type: none"><li>• 8/19 (42%) recommendations have been implemented;</li><li>• 10/19 (53%) recommendations have been partially implemented; and</li><li>• 1/19 (5%) recommendations had not yet been implemented.</li></ul> <p>The partially implemented recommendations related to:</p> <ul style="list-style-type: none"><li>• Schools asbestos monitoring;</li><li>• Data quality and system functionality;</li><li>• Compliance with legal requirements for asbestos surveys and removal;</li><li>• Resourcing and work backlogs;</li><li>• Staff training;</li><li>• Policy review and updates; and</li><li>• Reporting to senior management.</li></ul> <p>The recommendation not yet implemented related to:</p> <ul style="list-style-type: none"><li>• Management information accuracy.</li></ul> <p>Revised target implementation dates between 30 June 2023 and 31 March 2024 have been agreed for the outstanding recommendations.</p> |
|--|--|--|--|

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|---------|---|--|----|---|
| FWU22-2 | Supplier bank amendments (extended follow up) * | Extended follow up of Supplier bank amendments (AD21-2). This audit will include testing a new sample of amendments to verify the operation of key controls.   | 15 | <p>An extended follow up audit was completed and subsequent follow up work has taken place. We looked at the rate of implementation of 31 recommendations, relating to six high and four medium priority findings, which had passed their target implementation dates. We found that:</p> <ul style="list-style-type: none"> <li>• 29/31 (94%) recommendations have been implemented; and</li> <li>• 2/31 (6%) recommendations have been partially implemented.</li> </ul> <p>The partially implemented recommendation related to:</p> <ul style="list-style-type: none"> <li>• Finalisation and publication of new sundry supplier guidance; and</li> <li>• Reperformance of sundry supplier data analysis.</li> </ul> <p>Revised target implementation dates between 30 June 2023 and 30 September 2023 have been agreed for the outstanding recommendations.</p> |
| FWU22-7 | Community Wealth Building follow up activity    | <p>Follow up activity relating to the following audits:</p> <ul style="list-style-type: none"> <li>• Financial resilience of residents</li> <li>• Decline in local business resilience</li> <li>• Contract management 20/21</li> </ul> | 16 | <p>Outcomes of follow up activity are detailed in Appendix 3. All recommendations have been implemented for the following audits:</p> <ul style="list-style-type: none"> <li>• Financial resilience of residents</li> <li>• Contract management 20/21</li> </ul> <p>Further follow up work is planned in 2023/24 relating to the other audits.</p>  |

## 2.7. Environment and Climate Change

| Ref     | Audit title   | Indicative scope   | Planned days | Status  |
|---------|---|--|--------------|---|
| E22-1   | Net Zero Carbon programme – governance, risk management and benefits monitoring * | The objective of this audit is to review the robustness of the council's governance and control framework to mitigate key risks related to the council's climate change programme. The scope will also include a review of controls for the gathering, monitoring and reporting of data. | 21           | Completed – Moderate assurance.   |
| FWU22-8 | Environment follow up activity  | <p>Follow up activity relating to the following audits from previous years:</p> <ul style="list-style-type: none"> <li>• Commercial waste recovery plan</li> <li>• Greenspace income</li> <li>• Parking services</li> <li>• People friendly streets (PFS)</li> </ul>                     | 20           | <p>Outcomes of follow up activity are detailed in Appendix 3. All recommendations have been implemented for the following audits:</p> <ul style="list-style-type: none"> <li>• Commercial waste recovery plan</li> <li>• Greenspace income</li> <li>• People friendly streets (PFS)</li> </ul> <p>Further follow up work is planned in 2023/24 relating to the other audit.</p> |

## 2.8. Fairer Together

| Ref    | Audit title                                       | Indicative scope   | Planned days | Status   |
|--------|---|--|--------------|--|
| FT22-1 | Voluntary Sector Organisation (VSO) establishment | Risk based review of one VSO to assess the effectiveness of governance mechanisms and financial practices. | 13           | A draft report has been shared with management, and a Limited assurance rating has been agreed. A completion date of August 2023 is anticipated, as trustees |

|         |                                    |  |   |  |
|---------|------------------------------------|--|---|--|
|         | review – Culpeper Community Garden |  |   | need to confirm action owners and target implementation dates.   |
| FWU22-9 | Fairer Together follow up activity | Follow up activity relating to the following 2021-22 audit: <ul style="list-style-type: none"> <li>Challenging Inequality Programme</li> </ul> | 5 | Outcomes of follow up activity are detailed in Appendix 3. All recommendations have been implemented for the following audit: <ul style="list-style-type: none"> <li>Challenging Inequality programme</li> </ul> |

## 2.9. Homes and Neighbourhoods

| Ref      | Audit title   | Indicative scope   | Planned days | Status                          |
|----------|---|--|--------------|---------------------------------|
| HN22-1-1 | Tenant Management Organisation (TMO) establishment review - Seaview | Risk based review of TMOs. These reviews are part a rolling programme of assurance for TMOs which operates on a cyclical basis. The programme assesses the effectiveness of governance mechanisms and financial practices. | 13           | Completed – Moderate assurance. |
| HN22-1-2 | TMO establishment review – Taverner and Peckett                     |  | 13           | Completed – Moderate assurance. |
| HN22-1-5 | TMO establishment review – Brunswick                                |  | 13           | Completed – Moderate assurance. |
| HN22-2   | Landlord duty of care: housing                                      | A new project has been agreed to provide central oversight over housing safety. This audit will look at programme  | 16           | Completed – Moderate assurance. |

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|----------|--|--|----|---|
|          | safety programme assurance *                                   | arrangements in place and will assess the effectiveness of overarching governance arrangements around housing safety.  |    |   |
| HN22-3   | Tenant Management Organisation (TMO) monitoring arrangements * | This review has been carried forward from the 21/22 audit plan at the request of the service area due to significant changes that are planned in the council's approach to monitoring TMO activity. The audit is planned for Q3/Q4 of 2022/23 to allow time for revised practice to be implemented. The audit will review council processes for monitoring TMO activity and governance arrangements. This will take into account whether monitoring activity is sufficient in light of the increased responsibilities for councils introduced in the 2021 Housing White Paper. | 16 | A draft report has been shared with management, and a management response is awaited. A completion date of August 2023 is anticipated.  |
| HN22-4   | Housing allocation and medical need                            | A risk-based review of the council's key controls in place around prioritisation of housing allocation based on medical need.  | 16 | A draft report has been shared with management, and a management response is awaited. A completion date of August 2023 is anticipated.  |
| FWU22-10 | Homes and Neighbourhoods follow up activity                    | Follow up activity relating to the following audits: <ul style="list-style-type: none"> <li>• HomeBuild</li> <li>• Housing Revenue Account (HRA)</li> <li>• Landlord duty of care - fire risk assessments</li> </ul>   | 13 | Outcomes of follow up activity are detailed in Appendix 3. All recommendations have been implemented for the following audits: <ul style="list-style-type: none"> <li>• HomeBuild</li> <li>• Landlord duty of care - fire risk assessments</li> <li>• Rent income and recovery</li> </ul> |



|  |  |   |  |  |
|--|--|---|--|--|
|  |  | <ul style="list-style-type: none"> <li>• Landlord duty of care – lifts maintenance, repairs and renewals</li> <li>• Rent income and recovery</li> <li>• Tenant Management Organisation (TMO) monitoring arrangements</li> </ul> |  | Further follow up work is planned in 2023/24 relating to the other audits. |
|--|--|---|--|--|

## 2.10. Public Health

| Ref      | Audit title                      | Indicative scope   | Planned days | Status   |
|----------|----------------------------------|--|--------------|--|
| FWU22-11 | Public Health follow up activity | Follow up activity relating to the following audits: <ul style="list-style-type: none"> <li>• Health and social care integration – purchase and funding of services</li> <li>• Public health partnership working arrangements</li> </ul> |              | Outcomes of follow up activity are detailed in Appendix 3.<br>All recommendations have been implemented for the following audits: <ul style="list-style-type: none"> <li>• Health and social care integration – purchase and funding of services</li> </ul> Further follow up work is planned in Q2 2023/24. |

## 2.11. Additional reviews

Ten additional reviews were added to the audit plan in 2022/23, with a combined audit budget of 118 days.

| Ref    | Audit title       | Indicative scope   | Planned days | Status   |
|--------|-------------------|--|--------------|--|
| AD22-1 | Concierge service | Controls awareness note on the receipt of deliveries by the council's concierge service. | 6            | Completed. A controls awareness note was issued. |

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|--------|---|---|----|---|
| AD22-2 | Purchase cards *  | A review of usage patterns of purchase cards through audit testing of high risk transaction types.  | 21 | Completed – Limited assurance. High priority findings were raised in four audit areas, details of which can be seen at Appendix 2.  |
| AD22-3 | Tenant Management Organisation (TMO) establishment review - Pleydell          | Risk based review of TMOs. These reviews are part a rolling programme of assurance for TMOs which operates on a cyclical basis. The programme assesses the effectiveness of governance mechanisms and financial practices. These two additional audits were added to the plan once the Principal Auditor vacancy was filled, increasing the audit team's capacity for the year. | 13 | Completed – Limited assurance. High priority findings were raised in three audit areas, details of which can be seen at Appendix 2. |
| AD22-4 | Tenant Management Organisation (TMO) establishment review - Dixon Clark Court |   | 13 | Completed – Moderate assurance.   |
| AD22-5 | Schools establishment review - St John's Upper Holloway                       | Risk based review of school or children's centre. The programme assesses the effectiveness of governance mechanisms and financial practices. These two additional audits were added to the plan once the Principal Auditor vacancy was filled, increasing the audit team's capacity for the year.   | 13 | Completed – Limited assurance. High priority findings were raised in four audit areas, details of which can be seen at Appendix 2.  |
| AD22-6 | Schools establishment review - Highbury Fields                                |   | 13 | Completed – Moderate assurance.   |
| AD22-7 | Landlord duty of care: lifts maintenance,                                     | On-going programme of assurance against this area of Principal Risk. Cross-cutting review of the Council's  | 21 | Completed – No assurance. High priority findings were raised in ten audit areas, details of which can be seen at Appendix 2.        |

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|---------|-------------------------------|--|---|--|
|         | repairs and renewals *        | arrangements for ensuring compliance with health and safety requirements across its property portfolio. Scope to focus on lift maintenance and replacement within the Council's housing stock. |   |  |
| AD22-8  | Supporting Families           | Review of grant compliance for Supporting Families funding.  | 6 | The audit was deferred to Q1 of 2023/24 at the request of management to allow time for a systems change to be completed. As such, outcomes of this audit will be reported as part of the 2023/24 plan. |
| AD22-9  | Adult Weight Management grant | Review of grant compliance for Adult Weight Management funding.  | 6 | Complete. A grant compliance opinion was provided by Internal Audit.   |
| AD22-10 | Biodiversity Net Gain grant   | Review of grant compliance for Biodiversity Net Gain funding.  | 6 | Complete. A grant compliance opinion was provided by Internal Audit.   |

### 3. Audit plan completion statistics

| Audit status   |          | Number of reviews |
|--|----------|-------------------|
| Total number of reviews included on the original audit plan (see sections 2.1-2.10 above for breakdown)  |          | 30                |
| Reviews added in year (see section 2.11 above for breakdown)   |          | 10                |
| <b>Total reviews on audit plan</b>   |          | <b>40</b>         |
| Audits removed from plan:<br><i>Delivered and reported as part of 2021/22 plan:</i> <ol style="list-style-type: none"> <li>1. Schools establishment review – Duncombe Primary School (see CS22-2-1 above)</li> <li>2. Schools establishment review - Samuel Rhodes Primary School (see CS22-2-3 above)</li> </ol> <i>Reviews that did not proceed due to a revised risk assessment:</i> <ol style="list-style-type: none"> <li>3. Use of sundry suppliers (see R22-3 above)</li> <li>4. Unauthorised access to Council email systems (see R22-4 above)</li> <li>5. Safeguarding children - vetting of staff (see CS22-1 above)</li> </ol> <i>Reviews deferred to 2023/24 due to systems change</i> <ol style="list-style-type: none"> <li>6. Supporting families (see AD22-8 above)</li> </ol> |          | 6                 |
| <b>Remaining audits due for completion as part of the 2022/23 plan</b>   |          | <b>34</b>         |
| Audits completed to reporting stage:   |          | 34 (100%)         |
| <i>Audits completed and report issued in final</i>   |          |                   |
| <i>Audits completed and awaiting final management response</i>   |          |                   |
|  | 29 (85%) |                   |
|  | 5 (15%)  |                   |



## 4. Basis of our opinion and assurance statements

| Level of assurance      |  |
|-------------------------|--|
| <b>Substantial</b><br>● | There is a sound control environment with risks to key service objectives being reasonably managed. Any deficiencies identified are not cause for major concern. Recommendations will normally only be Advice and Best Practice.   |
| <b>Moderate</b><br>●    | An adequate control framework is in place but there are weaknesses which may put some service objectives at risk. There are Medium priority recommendations indicating weaknesses but these do not undermine the system's overall integrity. Any Critical recommendation will prevent this assessment, and any High recommendations would need to be mitigated by significant strengths elsewhere. |
| <b>Limited</b><br>●     | There are a number of significant control weaknesses which could put the achievement of key service objectives at risk and result in error, fraud, loss or reputational damage. There are High recommendations indicating significant failings. Any Critical recommendations would need to be mitigated by significant strengths elsewhere.  |
| <b>No</b><br>●          | There are fundamental weaknesses in the control environment which jeopardise the achievement of key service objectives and could lead to significant risk of error, fraud, loss or reputational damage being suffered.   |

**APPENDIX ENDS**