

Internal Audit – London Borough of Barnet

Appendix 1



Internal Audit Q1 Progress Report 1 April – 30 June 2022



Cross Council Assurance Service

1.0 Summary

1.1 Purpose of this report

1.1.1 We are committed to keeping the Audit Committee up to date with Internal Audit progress and activity throughout the year. This summary has been prepared to update you on our activity since the last meeting of the Audit Committee and to bring to your attention any other matters that are relevant to your responsibilities.

1.2 Progress against the 2022/23 internal audit plan

1.2.1

We have completed 30 reviews in this current period and to date have delivered 34% of our combined 2022/23 annual internal audit programme. This is above the target of 24%.

Please see Appendix A for further narrative on our performance indicators (PIs).

1.2.2 Limited Assurance reports

There were four 'Limited' assurance reports issued in this period:

- Private Residential Blocks – Fire Safety
- Premises, Licensing and Gambling
- Commercial Rents and Lease Renewals
- Coppetts Wood School

Further detail is provided in section 2.1 of this report.

1.3 Findings of our Follow Up Work

1.3.1 We have undertaken follow up work on all **critical and high priority actions** with an implementation date of 30 June 2022 or sooner. We have had discussions with management on the progress made in implementing actions falling due in this period and have sought evidence to support their response.

A total of 56 critical and high priority actions were due to have been implemented by the end of Q1. All 56 have been followed up, and of these:

- 32 actions have been confirmed as implemented (57%);
- 17 have been partially implemented (in Progress) (30%).
- 7 have not been implemented (13%) and

Critical & High priority actions: Follow-up Summary	Total	Implemented	In progress	Not Implemented
Total Number of Actions due	56	32	17	7

1.3.2 We also follow-up a sample of medium priority actions to confirm implementation.

A total of 14 medium priority actions were due to have been implemented by the end of Q1. All 14 have been followed up at this stage.

- 9 actions have been confirmed as implemented or closed (64%); and
- 5 have been partially implemented (36%).

Medium priority actions: Follow-up Summary	Total	Implemented	In progress	Not Implemented
Total Number of Actions due	14	9	5	-
Total actions followed up in Q1	70	41	22	7
%		59%	31%	10%

We have currently confirmed 59% high and medium rated actions as implemented, superseded or closed. The current total is therefore below the target of 90%.

Performance this quarter is lower than the target, primarily due to two key factors:

1. Eight actions relating to Danegrove School. These are the last remaining actions of a total of 33 actions for the school, which was rated as No Assurance in May 2021.
2. Twelve actions relating to Land Charges - Planning Data. These delays are largely caused by dependencies on Her Majesty's Land Registry (HMLR).

If these two reviews were removed from the calculation, the % implemented would be 82%.

Progress against audit actions is summarised in more detail in Section 3.

1.4 Other Matters

1.4.1 Cross borough working – Cross Council Assurance Service (CCAS) Apprenticeship Recruitment

- In response to a number of vacancies within London Boroughs who are part of the CCAS framework, an innovative approach has been pioneered to provide a pathway for apprentices to achieve a Level 4 Internal Audit qualification. A Steering Group made up of CCAS members was the key decision-making body to drive this agenda forward. The ambition was to build a pool of talented individuals who were keen to develop a career in Public Sector Internal Audit.
- “CCAS trainees” are encouraged to apply from all backgrounds (school leavers/ apprentices/ graduates/ experienced hires) in line with the social values of the London Borough of Barnet Framework. In addition to working towards a formal qualification with the Institute of Internal Auditors (IIA), the Pathway differentiates itself from other training schemes as participants will develop specifically as an internal audit professional and will have the opportunity to work cross-borough and alongside PwC colleagues.
- By the end of the calendar year, we initially had a target to have recruited three people onto the Pathway. However, after discussion with other London Boroughs within CCAS, a total of nine vacancies became available across five Boroughs: Barnet, Barking & Dagenham, Lambeth, Lewisham and Waltham Forest.
- Following a ‘blind’ recruitment campaign, 79 candidates were shortlisted, 34 were invited to Group Exercises and 18 were interviewed. This resulted in all nine vacancies being filled. Successful candidates commenced work in their respective Boroughs on the 5th September 2022.
- The Candidates will follow a programme of virtual/on-line study with the chosen apprenticeship training provider MBKB and the Institute of Internal Audit and will also take part in face to face workshops with teams from the other Boroughs, to be held at PwC offices and in their respective Boroughs.

1.5 Recommendations

- That the Audit Committee notes the progress made against our 2022/23 Internal Audit Programme.

2.1 Limited Assurance Reports

2.1.1 Premises, Licensing and Gambling

Number of Recommendations by risk Category		
High	Medium	Low
2	3	0

Scope

This review was undertaken as part of the London Borough of Barnet Internal Audit and Anti-Fraud Strategy and Annual Plan 2020/21 approved by the Council's Audit Committee on 14th July 2020. Due to competing priorities at the end of 2020/21 and the impact of COVID on service delivery, the fieldwork for this audit was delayed until 2021/22.

The London Borough of Barnet is a licensing authority and issues licences under a variety of different licensing schemes.

It is the responsibility of the London Borough of Barnet to ensure that the licensing schemes are operated effectively and efficiently and in accordance with relevant legislation such as the Licensing Act 2003 and the Gambling Act 2005.

This audit reviewed how compliant the Council is with its roles and responsibilities as a licensing authority for its licensing schemes and how efficiently the roles are being delivered.

The Service budget for income annually is £276,500.

Summary of findings

This audit has identified 2 high and 3 medium risk findings.

We identified the following issues as part of the audit:

- **Comprehensive Licensing - Inspection Regime (High)** - We identified that inspections of premises for new licences are not carried out prior to the licence being granted and where inspections are carried out at a later date, they are not documented.

- **Invoices and Payments – Bad and Doubtful Debt (High)** – We found 64 cases of debts relating to clients whose invoices were cancelled due to surrendered/cancelled licences. These invoices were **reissued** over subsequent years and credited, which has inflated the value of expected income and means inaccurate information about licences is held in the database. 9 of these debtors are between two and four years while 70 debtors are over one year old.
- **Comprehensive Licensing – Data Update (Medium)** - We identified that there is no routine update of data within the Uniform system when there is a change in circumstances and no annual reconciliation to ensure the accuracy of the database.
- **Invoices and Payments - Debt Recovery (Medium)** – We noted 32 cases (£10,881.50) of unresolved debtor queries (between 3 months and 4 years old), 19 cases (£3,720) of gone away debtors and 3 cases (£680) of missing payments. We also found delays in the Community Protection (regulation) team granting the AR team permission to take recovery action for unpaid invoices, a finding that was previously raised in the 2019/20 Accounts Receivable audit.
- **Policies and Procedures – Documentation and Version Control (Medium)** – The Gambling licensing procedure is not currently formally documented. We noted that 77% (10 out of 13) procedures were not version controlled, in 69% (9 out of 13) the date of last update was not clearly recorded; 92% (12 out of 13) the next review dates were not recorded while in 77% (10 out of 13) the documents were not approved or signed.

Actions have been agreed with management to address the issues identified. We will report progress against these actions as part of the Q2 Progress Report to the Audit Committee.

2.1.2 Private Residential Blocks – Fire Safety

Number of Recommendations by risk Category		
High	Medium	Low
1	3	2

Scope

This review was undertaken as part of the London Borough of Barnet Internal Audit and Anti-Fraud Strategy and Annual Plan 2021-22, Q3 and Q4.

Following the Grenfell Tower tragedy, the Government held a fire safety consultation to deliver the Government's objective of improving building safety in regulated premises in which people live, stay or work. The Hackitt report outlined proposals to strengthen the Regulatory Reform (Fire Safety) Order 2005 (FSO) as well as implementing Grenfell Tower inquiry recommendations and improving communication between Building Control and Fire and Rescue in relation to building works and handover of fire safety information.

The Fire Safety Act 2021 sought to amend the FSO making it clear where responsibility for fire safety lies in buildings containing more than one home.

The Building Safety Act 2022 will introduce further responsibilities for which the Council has put together a project team to ensure appropriate preparation for new legislative requirements. As this act only received royal assent in April 2022 it was considered outside the scope of the audit, but it is a relevant consideration in terms of determining and aligning required future actions.

The objective of this review was to provide assurance over the design and effectiveness of the fire safety enforcement controls that were established during 2021-22, to mitigate the risk of failing to comply effectively with new Fire Safety regulations in relation to private residential blocks.

The need for a more proactive capacity to engage in fire safety enforcement across private sector housing blocks was agreed in January 2021 and this followed encouragement by government for local authorities to begin to step-up enforcement in the private sector once the rounds of funding bids had completed and slow progress by the sector was noted.

As part of the plan to upscale the Council's processes in 2021-22, this audit was planned to ensure that all new proactive capacities, processes, and structures introduced during 2021-22 would be quickly and robustly tested, to ensure readiness to deliver.

The wider responsibilities of the Council in relation to fire safety were set out in webpages that were updated in Autumn 2021, these sought to clarify the action to date and also note the preparation of a register of high-rise blocks prepared on behalf of the government. This register was translated into an enforcement tracker tool from August 2021. Alongside this a resource plan to increase enforcement capability was also prepared, and a review of the internal controls and governance structures was completed. These new arrangements were largely in place by January 2022, and therefore this audit was able to proceed during Q4 to fully test the resilience of such arrangements for enforcing fire safety within high rise private sector blocks.

The below timeline outlines some of the key internal and external milestones in this area:



Summary of findings

The Council initially drafted a register of residential buildings above 18 metres in height in the borough following a Government request that all Councils should investigate tall buildings and report this into a national database. This register was prepared from 2019 by the Building Control team and from late 2020 was handed over to the Private Sector Housing team for updates. Work to turn this register into an active enforcement tracking tool began when the Private Sector Housing team in Re were provided with additional resource to upscale their enforcement activities from Summer 2021.

It is understood that the current tracker includes all known private residential blocks in the borough where there is a concern about potential unsafe use of materials, but further to the initial survey of buildings over 18m this dataset is currently only set to be updated in a reactive manner, through internal referrals as well as referrals from organisations outside of the Council, such as the Government Fire Safety Group and the London Fire Commissioner (the Fire Authority).

A Council/ Re Special Project Initiation Request (SPIR) provides funding for an interim Environmental Health Officer and has enabled the recruitment of a full-time resource (FTE) in the Private Sector Housing team (arriving in June 2022, following recruitment challenges). It is understood that from June, there will be 1.5 Enforcement Officers working on the project with a 0.5 Technical Support Officer being recruited to assist with administration activities, in particular enforcement activities. The SPIR sets out an approach to fire safety in private residential blocks that is driven primarily by undertaking inspections of identified higher-risk buildings and then resolving those risks. Current capacity is focused on buildings that have been flagged as high risk on the tracker, which is primarily driven by building height and material.

It is the responsibility of building owners/ landlords to complete fire risk assessments (FRAs) and to ensure remedial works are carried out where required. Building owners are not required to send completed FRAs to the Council, and the Council will often receive the FRAs on referrals from organisations outside of the Council. Whilst the Council does not have ultimate responsibility to follow-up on fire risks/ remedial actions flagged in Fire Risk Assessments, following inspection of paperwork (e.g., FRAs sent by the building owners/ Fire Authority) or properties where there are high risk issues raised, the Council can

determine whether they have confidence in the building owners to undertake remedial actions and can implement enforcement activities where they do not. It is noted that to date, the Council has only inspected three high risk buildings (out of 10 identified).

This is an ever-changing landscape, and it is noted that during fieldwork, the Government announced that it intends to have a fully funded plan of action, including remediating unsafe cladding on buildings that are 11-18 metres in height as part of the Building Safety Act, and various announcements to that effect took place during April 2022 (after completion of fieldwork relating to this audit). The tracker does not currently include any buildings under 18 metres in height, but it is likely that some further buildings will come to the attention of the Council following the assent of the Building Safety Act.

This audit has identified one high risk, three medium risk and two low risk findings.

We identified the following issues as part of the audit:

- **Insufficient progress in managing fire safety risks in private sector housing (High risk)** – Re, on behalf of the Council, had, by the time of fieldwork, inspected three out of ten buildings in the borough identified as high risk. Subsequently two further sites are known to have been inspected, a total of 727 units of accommodation. This still leaves further sites that are thought to potentially pose a higher level of risk, which have not yet benefitted from a formal site inspection. In addition, the tracker used to oversee private sector tower blocks in the borough is missing key information. Management do not consider that the Private Sector Housing (Re) team has had sufficient resource to undertake all the key activities in relation to managing fire safety risks in private sector housing that are required and acknowledge that recruitment challenges to introduce additional capacity have exacerbated this problem. It is further noted that the tracker does not currently include any buildings below 18 metres in height; in light of the Building Safety Act 2022, the Council will need to have oversight of buildings between 11-18 metres in height (in particular those that are ACM clad).
- **Risk rating methodology for high-risk blocks (Medium risk)** – There is a risk rating methodology in the tracker that is used to classify buildings according to risk in relation to fire safety. However, it does not provide a clear rationale as to how buildings that have been classified as high-risk should be prioritised for inspection, and hence it is unclear how or why the Council has prioritised inspection of certain buildings ahead of others. This should be formally documented to provide clarity of decision-making to senior officers.
- **Roles and responsibilities (Medium risk)** – Whilst the roles and responsibilities of the Private Sector Housing team are outlined in the SPIR, there is no formal policy or procedure document that outlines the roles and responsibilities of key Council stakeholders in relation to fire safety in private residential blocks and there are no clearly documented escalation routes. These should be clarified in the Fire Safety Group Terms of Reference. Note: Roles/responsibilities and escalations routes are outlined in the Terms of Reference for the Fire Safety Group.
- **Absence of a fire safety management policy (Medium risk)** - The Council does not currently have a fire safety management policy in relation to private housing. As a result, although there is a policy and procedure for ensuring uniformity of approach in relation to investigation and enforcement action, officers may not follow a consistent approach to fire safety management for this type of property and may be unaware of recent changes to current guidelines and legislation.

Actions have been agreed with management to address the issues identified. Due to the timing of the agreement of the report, some of the action deadlines fell within Q1. In summary, the status is as follows. We have reported the detail of progress against these actions in Section 3, Follow-Ups.

Number of actions due by 30 June 2022	Implemented	In Progress	Not Implemented
5	2	3	0

2.1.1 Commercial Rents and Lease Renewals

Number of Recommendations by risk Category		
High	Medium	Low
-	8	1

Scope

This review was undertaken as part of the 2021/22 Internal Audit and Anti-Fraud Strategy and Annual Plan approved by the Council's Audit Committee on 28 April 2021.

The Property Services operation is delivered by the Capita Customer Support Group (CSG) and provides a property management service to the London Borough of Barnet. Amongst other duties, the team manages the rentals of commercial properties via lease or licence. Such properties include shops, offices and industrial units.

The income budget for the service for 2021-22 was £4.3m. Current arrears for the service stand at £1.2m.

The sample period was March 2020 to April 2022. The Council and its services faced disruption from the COVID pandemic at this time and the commercial rent operation was also impacted by government directives to protect businesses.

On the 11 July 2022, the Internal auditors were presented with a Variation to Contract letter dated 22 July 2020, signed by the Head of Commercial Management, which allowed for relief from Service Performance Levels, Key Performance Indicators, Performance Indicators and Service Provider Commitments under the Contract during the COVID 19 pandemic period. This period is referred to in the Variation to Contract letter as the 'COVID Relief Period'. Various extensions provided for this variation to be extended from March 2020 to 31 September 2021. This document had not been previously brought to the attention of Internal audit by the Commercial Team or the Service supplier, Capita. All sampling and testing therefore has been carried out based on the levels of activity as observed and discussed at the exit meeting, as guided by the client; but without the knowledge of variations to the contract in place which were not referred to by the client.

The variation to contract affects Findings 1 (Lease and Letting Renewals - Rent Review) and 4 (Lease and Letting Renewals: Leases Renewal), in that the period sampled is included in the above relief period and we acknowledge that the resultant findings address performance / key performance indicators for these areas for the sampled period. However, the period sampled extends beyond the end of the relief period – (September 2021) by 6 months and therefore we feel the findings are still relevant.

The issues raised in these findings re: setting deadlines for improvement following PI failure (finding 1) and the failure to update documentation to reflect what constituted a failed KPI, following Capita informing LBB of potential failure (Finding 4) remain applicable. We have therefore not made any further amendments to the report further to the version agreed at the discussion (apart from agreed clarifications) as this would require a substantial investment in audit resources to re-select a sample outside of the relief period and re-test.

Summary of findings

This audit has identified 8 medium and 1 low risk finding.

We identified the following issues as part of the audit:

- **Lease and Letting Renewals - Rent Review (medium)** – We noted that only 4/34 (11%) rent reviews due between May 2020 and March 2022 had been completed. 30/34 (88%) of the rent review cases are currently under negotiation. None of the 11 cases due for review in 2020 have been resolved. We were informed that the Performance Indicator (PI) target being measured against had in practice been extended from 3 months to 6 months, however this was not formally documented. Where targets were missed and these were reported to Contract Monitoring Meetings (CMMs), no updated deadline is then set to push for improved performance or clearly track slippage.
- **Income Collection and Debt Recovery: Bad Debt Write-Off (medium):** We found that 27 debts valued at £107,338 are due for write off. 24/27 (89%) valued at £100,423 of the debts expected to be written off belong to only one client (referred to in the report as Client 'X'), and they are between 6-10 years old. Further to the draft report being discussed, management have informed us that this debt has now been written off as there is no foreseeable way to recover the debt.
- **Income Collection and Debt Recovery: Debt Management (medium):** We noted that 64/449 (14%) of the debtors valued at £212,324 are currently under query. 26 of these cases are between 3-5 years old. 3 cases of bad debts valued at £132,500, which are between 7-9 years old and belong to the same client (referred to in the report as client 'Y') are being passed to the Legal team, while £50,000 payable to LBB is being delayed by the prolonged process of agreeing a Deed of Rectification & Supplemental Agreement. Further to the draft report being discussed, management have informed us that this debt has now been written off as there is no foreseeable way to recover the debt.
- **Lease and Letting Renewals: Leases Renewal (medium):** We found that only 24/45 (53%) of lease renewals due from 2020 have been renewed and 8/24 (33%) of the cases took 22 to 23 months to complete. The KPI for lease renewals is for them to be completed within 6 months of their due date. We were informed that the KPI had in practice been accepted as met if CSG informed LBB in advance of the 6-month target not being achievable. However, this agreement was not formally documented.
- **Lease and Letting Renewals: Legacy Rents and Leases (medium):** There are Legacy rents and leases that expired before the start of the CSG contract in 2013 but that are not yet renewed.
- **Lease and Letting Renewals: Insurance of Property (medium):** We noted inadequate controls and checks to ensure that commercial properties that are supposed to be insured by the lessee or tenant are in fact insured. There is a known case where a commercial property was released to a lessee without an insurance policy being in place.
- **Commercial Property Records: Register or Database (medium):** We found that the Atrium database is deficient and unable to produce vital and accurate information required by the Property Services team, the Valuation Office Agency and the insurance team.
- **Process and Procedures: Documentation (medium):** We noted that the procedures are not version controlled and are basic process maps (diagrammatical process).

Actions have been agreed with management to address the issues identified. We will report progress against these actions as part of the Q3 Progress Report to the Audit Committee.

2.1.1 Coppetts Wood School

Number of Recommendations by risk Category		
High	Medium	Low
2	5	4

Background and Scope

The audit of Coppetts Wood School was carried out as part of the planned School audits for 2021-22. The audit review covered the period April 2020 to February 2022.

Coppetts Wood School is a community school with 255 pupils on role aged between 3 and 11 years of age. Attached to the school is a Children's centre supporting families with children aged under 5. The school has an additional resourced provision for children with a diagnosis of Autism. The budgeted expenditure for the School and Children's Centre for 2021/22 is £2,096,483 with employee costs of £1,583,771 (76% of budgeted expenditure).

The school was assessed as 'Outstanding by OFSTED in September 2011.

A review of the three recommendations reported in the previous audit report dated 4 January 2018 found that one recommendation had been partially repeated (Assets).

The aim of the audit is to provide assurance on key areas of financial management. The review covered all major systems within the school to ensure compliance with the Scheme for Financing Schools and the Barnet Financial Guide for Schools, including Barnet Contract Standing Orders for Schools.

The scope of the audit included assessment of the following:-

- adequacy of accounting, financial and other controls;
- compliance with established plans and procedures;
- the integrity and reliability of financial and other information;
- whether assets and other interests of the Council are properly safeguarded; and
- whether the use of resources achieves value for money.

In addition to the above, a review of the 'Schools Financial Value Standard' (SFVS) self-assessment was conducted to ensure that the self-assessment has been completed in line with requirements. The standard has been designed to assist schools in managing their finances and to give assurance that they have secure financial management in place.

Summary of findings

Following our review, we were able to give **'Limited'** Assurance to the school, noting two high, five medium and four low priority issues as part of the audit:

- Purchasing– The school were not able to provide a file of signed paid invoices to support the BACs payments that had been made through the school bank account for the period from June 2021 to November 2021. Since May 2021, the school had not prepared purchase orders to evidence authorisation to purchase by a senior member of staff prior to order being placed. Committed expenses are not recorded to allow accurate budget monitoring. Roles and responsibilities for ordering food for the in-house catering function and checking receipt of goods and invoices should be documented. Procedures when using the school credit cards and for orders placed on the school Amazon Business account should be reviewed to ensure a complete audit trail, separation of duties and proof of receipt of goods. (High rated)
- Payroll–There was no evidence that payroll reports had been checked prior to the payroll date by the school or finance officer for the ten months preceding the audit visit. Inputting errors on the gross pay for three senior members of staff were made which were not corrected. Five members of staff were overpaid, but the school could not provide evidence that the overpayments were repaid. Proof that two references had been taken prior to employment could not be verified for one staff member at the audit. As the single central record was not up to date, it was not possible to confirm that references had been received for the other 28 members of staff recruited after May 2021. There was no evidence that monthly detailed monitoring of all payroll costs to budget were carried out. (High rated)
- Budget Monitoring–There was no evidence that staff costs were correctly allocated to the Children's Centre budget, and budget monitoring information was up to date and shared with Governors. The forecast information prepared in June 2021 and September 2021 and sent to the local authority was not up to date. A regular review should be carried out on the cost of supplying school meals using an in-house catering team, to quantify the cost of the catering function. (Medium rated).
- Income– The school should ensure that systems are in place to ensure that all money due from the local authority and neighbouring boroughs is identified and collected for Special Educational Needs funding. The cost of providing free childcare and free meals to the parents of nursery children should be calculated and shared with Governors. (Medium rated)
- Banking– The school should put in place a system to ensure that all cash donations paid to the children's centre are recorded and kept securely to be banked regularly. The notice of Authorised Signatories was last updated in May 2021. The authorised bank signatories list did not agree with the notice of Authorised signatories as the school business manager was added to authorise bank transactions. As the school business manager is responsible for the financial records of the school, sole authorisation of bank transactions should not be allowed. (Medium rated)
- Assets– The IT inventory spreadsheet could not be found at the audit. The inventory had not been kept up to date. No evidence of annual review, or Governor authorisation of disposals. (Medium rated)
- Single Central Record– There was missing information on the record for School staff and Governors which should be corrected. (Medium rated)

Following our 'Schools Financial Value Standard' (SFVS) self – assessment review we were able to confirm that there were no major discrepancies in judgements noted, however, although the school has responded with 'Yes', in the areas outlined below, it is the opinion of audit that this area has either not been met, or met 'In-Part' (refer also to Appendix 3 below):

A3: Does the governing body board receive clear and concise monitoring reports of the school's budget position at least six times a year? - The school has answered 'Yes', but up to date children's centre budget monitoring reports were not shared with Governors.

B6: Does the school have a realistic, sustainable and flexible financial strategy in place for at least the next 3 years, based on realistic assumptions about future funding, pupil numbers and pressures? - The school has answered 'Yes', the three year plan was not shared with Governors.

B8: Does the school have an appropriate business continuity or disaster recovery plan, including an up-to-date asset register and adequate insurance? - The school has answered 'Yes', the asset register was not available.

F23: Is the governing body sure that there are no outstanding matters from audit reports, internal audit reports or from previous consideration of weaknesses by the governing body? - The school has answered 'Yes', but one finding from the previous audit has been repeated. (Assets)

F25: Are there adequate arrangements in place to guard against fraud and theft by staff, contractors and suppliers? - The school has answered 'Yes' but refer to Findings (Purchasing/banking/assets), which should be addressed to ensure procedures are as robust as possible.

Actions have been agreed with management to address the issues identified. We will report progress against these actions as part of the Q3 Progress Report to the Audit Committee.

3.0 Progress against plan

The table below represents a summary of the work that we have completed during the period 1st April 2022 to 30th June 2022 or that is currently underway.

Stage	Name of review	Report classification	Total findings	Ratings				
				Critical	High	Medium	Low	Advisory
Q1 – 1 April – 30 June 2022								
Complete	Premises, Licensing and Gambling	Limited	5	-	2	3	-	-
Complete	Private Residential Blocks – Fire Safety	Limited	6	-	1	3	2	-
Complete	Commercial Rent and Lease Renewals	Limited	9	-	-	8	1	-
Complete	Coppetts Wood school	Limited	11	-	2	5	4	-
Complete	Local Land Charges outputs	Reasonable	5	-	1	1	1	2
Complete	Finance Global Design Principles – Project Accounting	Reasonable	4	-	-	2	1	1
Complete	Remote Working	Reasonable	4	-	-	2	2	-
Complete	Direct Payments	Reasonable	4	-	-	2	2	-
Complete	Community Infrastructure Levy	Reasonable	3	-	-	3	-	-

Complete	Highways Health & Safety	Reasonable	5	-	-	2	3	-
Complete	BELS GDPR	Reasonable	3	-	-	2	1	-
Complete	Finance global Design Principles – Project Accounting	Reasonable	4	-	-	2	1	1
Complete	Hollickwood School	Reasonable	7	-	-	5	2	-
Complete	Hasmonean Primary School	Reasonable	10	-	-	4	6	-
Complete	Northway School	Reasonable	7	-	-	3	4	-
Complete	Garden Suburb Junior School	Reasonable	6	-	-	3	3	-
Complete	Queenswell Federation	Reasonable	6	-	--	3	3	-
Complete	Brunswick Park School	Reasonable	7	-	1	-	6	-
Complete	Moss Hall Junior School	Reasonable	9	-	-	5	4	-
Complete	Rosh Pinah School	Reasonable	6	-	-	3	3	-
Complete	Sustainability Strategy	N/A	5	-	-	-	-	5
Complete	Data Maturity (Advisory)	N/A	-	-	-	-	-	-
Complete	Secure Accommodation Project (Advisory)	N/A	6	-	-	-	-	6
Complete	Supporting Families Programme – Payment by Results Q1	N/A	-	-	-	-	-	-
Complete	Contain Outbreak Management Fund (COMF) Grant	N/A	-	-	-	-	-	-

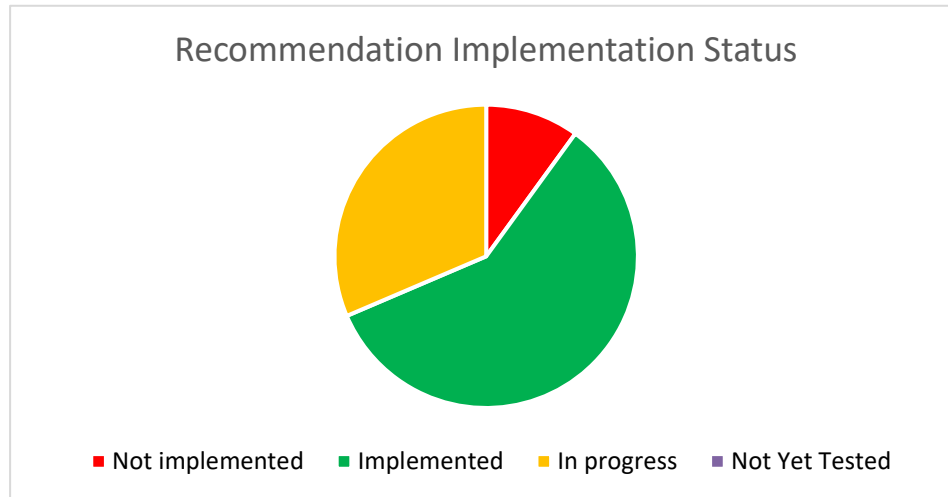
Complete	Levelling up - Protect & Vaccinate Grant	N/A	-	-	-	-	-	-
Complete	Vulnerable Renters Grant	N/A	-	-	-	-	-	-
Complete	Rough Sleeping Initiative Grant	N/A	-	-	-	-	-	-
Complete	Test and Trace Support Payment Grant Certification	N/A	-	-	-	-	-	-
Complete	Universal Drug Testing Grant	N/A	-	-	-	-	-	-
Total findings in Q1			132	-	7	61	49	15
Draft Report	Expenses	TBC	-	-	-	-	-	-
Draft Report	Finance Global Design Principles – Investment Appraisal	TBC	-	-	-	-	-	-
Fieldwork	Staff Conduct Standards Compliance	TBC	-	-	-	-	-	-
Fieldwork	Parking – PCN Debt Recovery & Write offs	TBC	-	-	-	-	-	-
Fieldwork	CAFT - Review of Fighting Fraud & Corruption Locally (FFCL) self-assessment	TBC	-	-	-	-	-	-
Fieldwork	Green Waste	TBC	-	-	-	-	-	-
Fieldwork	Risk Management	TBC	-	-	-	-	-	-
Fieldwork	Kickstart Programme	TBC	-	-	-	-	-	-
Fieldwork	Disabled Facilities Grant – Risk Based Audit of Processes	TBC	-	-	-	-	-	-

Changes to the plan								
Added to Plan	Homes for Ukraine – Processes Advisory Review of the financial processes in place	TBC	-	-	-	-	-	-
Cancelled – No outstanding actions from report.	RIPA							
Cancelled – This has been combined with a review of Compulsory Purchase Orders	CHAPS – Emergency Payments							

3.0 Follow Up

3.1 Summary

3.1.1 The wheel below demonstrates how many high and medium priority actions due this period have been confirmed as being implemented, in progress, not implemented or have not yet been tested.



3.2 Outstanding actions

3.2.1 During this period we followed up 56 critical and high priority and 14 medium priority actions due by 30 June 2022.

32 critical and high priority and 9 medium priority actions were found to be implemented, superseded or closed. The status of the remaining 24 critical and high and 5 medium actions tested is summarised below.

* At the request of the Audit Committee a column has been added to show how many times the action has slipped i.e., not been implemented within the agreed timeframe. The colour key is as follows:

White = 1 (i.e., first-time non-implementation being reported)

Amber = 2 (i.e., second time non-implementation being reported)

Red = 3+ (i.e., at least third time non-implementation being reported)

3.2.2 Outstanding Critical and High priority actions

	Name of report	Agreed Action	Status (Not Implemented / In Progress / Due but not yet tested)	Owner	Due Date	Slippage*
Executive Director Children's Services						
1.	Danegrove Primary School 1 June 2021	3.2 The school will correct accounting entries for VAT reclaimed which was not supported by a valid VAT invoice, in line with advice from the Local authority.	Not Implemented Revised due date: 30 th September 2022	Bursar/School Business Manager/Headteacher/Governors	31-May-21 then April 2022	2
2.	Danegrove Primary School 1 June 2021	4.3 The school will calculate the cost of paying casual staff employed for the school after-school playscheme during the period when no income was received by the school, as the playscheme was closed.	Not Implemented Revised due date: 30 th September 2022	Bursar/Headteacher/ Governors	30-Jun-21 then April 2022	2
3.	Danegrove Primary School 1 June 2021	6.5 Information to support the grant claim	Not Implemented Revised due date:	Bursar/School Business Manager/Headteacher/Governors	23-Jul-21 then April 2022	2

		under the Coronavirus Job Retention Scheme will be filed.	30 th September 2022			
4.	Danegrove Primary School 30 May 2022	1.1 The school will update the Notice of Authorised Signatories	<p>Substantial progress</p> <p>Notice of authorised signatories document could not be found in school</p> <p>Revised due date: 30th September 2022</p>	Bursar/School Business Manager/Headteacher/Governors	28/05/2021 then April 2022	2
5.	Danegrove Primary School 30 May 2022	1.2 The school will refer to Section 1.2 of the Financial Guide for schools and ensure that sufficient members of staff are included to allow for separation of duties, allow for absences, and ensure that the authorised signatories for cheque signing/BACs authorisation are reflected on the Bank Mandate.	<p>Substantial progress</p> <p>Notice of authorised signatories document could not be found in school</p> <p>Revised due date: 30th September 2022</p>	Bursar/School Business Manager/Headteacher/Governors	28/05/2021 then April 2022	2

6.	Danegrove Primary School 30 May 2022	5.2 The school will complete monthly salary monitoring to comply with the financial guide for schools.	<p><u>Reasonable Progress</u></p> <p>Accountant has been concentrating on year end and setting the budget. She has not yet completed salary monitoring for April and May 22 but is planning to do this monthly going forward.</p> <p>Revised due date: 30th September 2022</p>	Bursar/Headteacher/ Governors	30/06/2021 then April 2022	2
7.	Danegrove Primary School 30 May 2022	6.2 All new contracts issued will refer to Unified Reward terms and conditions. Contracts for non-teaching staff employed after April 2017 will be checked to ensure that they contain the correct terms and conditions.	<p><u>Limited Progress</u></p> <p>Review of a recent contract showed that there is still reference to National terms and conditions and the Green book.</p> <p>Revised due date: 30th September 2022</p>	Bursar/School Business Manager/Headteacher/Governors	23/07/2021 then April 2022	2
8.	Danegrove Primary School 30 May 2022	6.7 <i>The school will complete monthly salary monitoring to comply with the financial guide for schools.</i>	<p><u>Limited Progress</u></p> <p>Accountant has been concentrating on year end and setting the budget. She has not yet completed salary monitoring for April and May 22 but is planning to do this monthly going forward.</p> <p>Revised due date: 30th September 2022</p>	Bursar/School Business Manager/Headteacher/Governors	23/07/2021 then April 2022	2

Strategic Director: Deputy Chief Executive

<p>9.</p>	<p>Land Charges - Review of Planning Data Controls and Policies</p> <p>December 2020</p>	<p>1.1 We will review our processes to better understand critical data items. We will identify existing data gaps and define desired data quality thresholds,</p>	<p>Reasonable Progress</p> <p>Re have raised an issue relating to this action via the Contract Monitoring Meetings. Initial investigation is showing that the risk relating to CIL income (missed liabilities) may have materialised. Further investigation is needed and this will be undertaken as a priority. An update will be provided to the next Audit Committee meeting.</p> <p>Revised due date: 31st March 2023</p>	<p>Transformation Manager</p>	<p>31/3/21 then 31/01/22</p>	<p>2</p>
<p>10.</p>	<p>Land Charges - Review of Planning Data Controls and Policies</p> <p>December 2020</p>	<p>1.2 We will define appropriate data quality metrics against which ongoing effectiveness can be assessed.</p>	<p>Limited Progress</p> <p>The action is waiting for assistance from HM Land Registry to define data metrics.</p> <p>The initial work was intended to start in October 2021 but has been delayed and the latest update is that work will start in June 2022 due to delays in their contractor for the work being available to commence activity in Barnet.</p> <p>Revised due date: 31st March 2023</p>	<p>Transformation Manager</p>	<p>31/3/21 then 31/03/22</p>	<p>2</p>
<p>11.</p>	<p>Land Charges - Review of Planning Data Controls and Policies</p>	<p>1.3. We will define and implement a strong data</p>	<p>Reasonable Progress</p> <p>For this action to be considered fully implemented, the following actions should be completed:</p>	<p>Head of Organisational Insight & Intelligence, LBB</p>	<p>31/3/21</p>	<p>3</p>

	December 2020	governance framework that can be applied across Council services to sustain data quality, ensuring existing policies such as the Data Quality Standard are embedded within teams. This should include: a) A vision and strategy including objectives and priorities b) An operating model including defined roles and responsibilities c) Change management including communication, awareness and training d) Monitoring including metrics and KPIs.	<p>1. Fully launch The Data Management Framework across the Council, as it has only been soft launched in the Council, through the Analyst and Insight networks.</p> <p>2. Clarify with the Information Governance team where the Framework will sit, and where responsibilities lie.</p> <p>Revised due date: 30th September 2022</p>		then 31/10/21 then 31/3/22	
12.	Land Charges – Review of Planning Data	1.4 We will create a data directory that would provide	<p>Limited Progress</p> <p>There has been no follow up work undertaken. It is considered that this action should be reassigned to Re</p>	Head of Organisational Insight & Intelligence, LBB	31/3/21 then 31/01/22	2

	Controls and Policies December 2020	clarity over which data items are essential versus nice-to-have.	who are better placed to assess the relevant data sets in order to produce the data directory. Revised due date: 31 st March 2023			
13.	Land Charges - Review of Planning Data Controls and Policies December 2020	1.6 We will review other data inputs that feed into the LLC process taking into consideration the implications from this audit.	Reasonable Progress For this action to be considered fully implemented, the following actions should be completed: 1. Completion of the automation plans that will be used to improve the quality of the small subset of Land Charges and some non-Land Charge critical data from the Public Protection and Highways processes. 2. Providing a plan that will be used to improve the quality of Highways data, which is usually critical data that is non Land Charge related, with the help of the newly appointed GIS officer. Revised due date: 31 st March 2023	Transformation Manager	31/3/21 then 31/01/22	2
14.	Land Charges - Review of Planning Data Controls and Policies December 2020	1.8 Phase 3 of the action plan will be delivered, addressing critical data errors during 2021-22.	Limited Progress Re have raised an issue relating to this action via the Contract Monitoring Meetings. Initial investigation is showing that the risk relating to CIL income (missed liabilities) may have materialised. Further investigation is needed and this will be undertaken as a priority. An update will be provided to the next Audit Committee meeting. Revised due date:	Transformation Manager	31/3/21 then 31/01/22	2

			31 st March 2023			
15.	Land Charges - Review of Planning Data Controls and Policies December 2020	2.1 We will define appropriate roles and responsibilities for the data used within the LLC process (including data owners).	<p>Reasonable Progress</p> <p>For this action to be considered fully implemented, the following actions should be completed:</p> <p>1. Continue to identify data custodians to data assets in the draft dataset overviews, as the documents showed that 25 data assets did not have an assigned data custodian. Once this is completed, have the published list of data custodians published as a Data Directory within the Business Management System.</p> <p>Revised due date: 30th September 2022</p>	Transformation Manager	31/3/21 then 31/01/22	2
16.	Land Charges - Review of Planning Data Controls and Policies December 2020	2.2 We will define data entry requirements and ensure they align with data quality policies.	<p>Reasonable Progress</p> <p>For this action to be considered fully implemented, the following actions should be completed:</p> <p>1. Completion of the work included in the easy wins category, once preparations have been completed. 2. Completion of defining the data requirements for Highways data.</p> <p>Revised due date: 31st March 2023</p>	Transformation Manager	31/3/21 then 31/01/22	2
17.	Land Charges - Review of Planning Data	2.3 We will implement governance procedures to	<p>Limited Progress</p> <p>The evidence provided does not suggest that any work has started as</p>	Transformation Manager	31/3/21 then 31/03/22	2

	<p>Controls and Policies</p> <p>December 2020</p>	<p>sustain data quality levels going forward, including formalised processes for updating data quality requirements as needed.</p>	<p>there have been delays from HMLR, therefore this action has been marked as not implemented. The outstanding work is to begin the work to implement governance procedures to sustain data quality levels going forward, including formalised processes for updating data quality requirements as needed.</p> <p>Revised due date: 31st March 2023</p>			
18.	<p>Land Charges – Review of Planning Data Controls and Policies</p> <p>December 2020</p>	<p>2.6. We will develop a communication plan to present and share data quality initiatives and sustaining activities between the different teams.</p>	<p>Reasonable Progress</p> <p>The Data Management Framework FINAL (Feb 22) document was reviewed. This document explains the vision, roles and responsibilities, the data quality training that will be delivered by the Insight & Intelligence Hub.</p> <p>For this action to be considered fully implemented, the following actions should be completed:</p> <ol style="list-style-type: none"> 1. Fully launch The Data Management Framework across the Council, as it has only been soft launched in the Council, through the Analyst and Insight networks. 2. Clarify with the Information Governance team where the Framework will sit, and where responsibilities lie. 3. Ensure that Re/ Capita is made aware of the actions undertaken and include reference to Re/ Capita in the Data Management Framework so that Re colleagues are made aware of any areas that may apply to them. 	<p>Transformation Manager</p> <p>Update: now Head of Organisational Insight & Intelligence, LBB</p>	<p>31/3/21 then 31/10/21 then 31/3/22</p>	3

			Revised due date: 30 th September 2022			
19.	Land Charges – Review of Planning Data Controls and Policies December 2020	2.7 We will review priority records prior to 2017 to ensure CIL liabilities are correctly recorded. The priority will be the critical data items in Appendix A i.e. the items identified by the Local Land Charges team to complete the LLC report both completely and accurately, which is noted by a circle in the ‘Critical Data Flag’ column.	Limited Progress Re have raised an issue relating to this action via the Contract Monitoring Meetings. Initial investigation is showing that the risk relating to CIL income (missed liabilities) may have materialised. Further investigation is needed and this will be undertaken as a priority. An update will be provided to the next Audit Committee meeting. Revised due date: 31st March 2023	Transformation Manager	31/3/21 then 31/01/22	2
20.	Land Charges – Review of Planning Data Controls and Policies December 2020	2.8 We will consider the risks to understand any work that may be required to improve data quality that have	Reasonable Progress For this action to be considered fully implemented, the following actions should be completed: - According to the project timeline the following actions are to be completed between May and December 22, and	Transformation Manager	31/3/21 then 31/01/22	2

		not already been addressed.	<p>therefore this action has been marked as partly completed:</p> <ol style="list-style-type: none"> 1. Data Custodians complete Dataset Overviews 2. Identification of quick wins 3. Delivery of quick win plans 4. Data Custodians define their process strengths, weaknesses, opportunities and threats and produce a SWOT analysis document 5. Recommendations for future changes to improve <p>Revised due date: 31st December 2022</p>			
21.	<p>QL Housing System</p> <p>Jan-22</p>	<p>1a. A central listing of all property additions, disposals, and changes in categorisation (e.g., demolitions) within the Council will be created and stored in a shared drive so that relevant Council and Barnet Homes officers can access it to perform updates and</p>	<p><u>Reasonable Progress</u></p> <p>Confirmed that a Teams channel has been created titled 'QL and Regeneration reconciliation', which is accessible to all relevant members of the Council and Barnet Homes.</p> <p>A template has been created and put into the Channel. Template to be refined and populated with key information (i.e., property additions, disposals, and changes in categorisation).</p> <p>Revised target date: 31st August 2022</p>	<p>Head of Housing and Regeneration, Barnet Council</p>	<p>31/3/22</p>	<p>1</p>

		reconciliations to the QL system.				
22.	QL Housing System Jan-22	1c. We will run periodic reconciliations (e.g., quarterly) between property listings maintained by other teams to the QL system and stored in a central location, so they are accessible to relevant officers.	<p>Reasonable Progress</p> <p>Quarterly reconciliations to commence as at June 2022 (31 March 2022 year-end).</p> <p>First quarterly reconciliation has not yet performed as this is due for June 2022 (Q1); however, we note that the year-end reconciliation has been performed as per the above. The Q1 reconciliation should be prepared and reviewed in a timely manner.</p> <p>Revised target date: 31st August 2022</p>	Finance Director, The Barnet Group	31/3/22	1
23.	Private Residential Blocks – Fire Safety 1 May 2022	1c. We will formally update the tracker on a regular (e.g., monthly) basis. This will include stating the date each building is risk assessed and obtaining important (and missing) information for high-risk blocks on inspection, such as the details of occupants (to	<p>Reasonable Progress</p> <p>The Private Sector Housing Manager (Re) provided evidence of the weekly Private Sector Housing team minutes (15th & 19th July and 9th August 2022) indicated that significant work was ongoing to update the tracker and that progress was being discussed and minuted within the Private Sector Housing team.</p> <p>Whilst the tracker has been updated since the previous review and there is evidence that the team update it regularly (from the meeting minutes), it is noted that gaps remain including on high-risk buildings, such as the details of occupants (2/7) and building owner/freeholder names (3/7 - although in all</p>	Private Sector Housing Manager (Re)	30/06/2022	1

		identify whether there are any vulnerabilities) and building owner/freeholder names.	<p>three cases the property management company had been identified).</p> <p>Further Action: Where an inspection has not yet been undertaken (on a high-risk building), the key information pertaining will be obtained and the tracker updated to ensure we have all relevant information where possible ahead of the inspection.</p> <p>Revised Due Date: 31 October 2022</p>			
24.	Private Residential Blocks – Fire Safety 1 May 2022	1d. Where details of new properties are provided (e.g., via referral), we will perform an initial risk-rating based on known data so that the ratings of all buildings included in the tracker are known to officers. This will include buildings between 11-18 metres in height.	<p><u>Reasonable Progress</u></p> <p>The number of tabs in the tracker has increased and it was noted that three new tabs had been added - "low priority", "buildings under construction", and "completed cases". There are 78 properties listed on these three tabs. The number of live cases has increased from six to 57; however, the number of pending cases has decreased from 221 to 76 (these have been reallocated to the other tabs).</p> <p>It was noted on both the live cases and pending cases tabs an initial risk-rating had not been assigned to all properties listed, including 18 listed on the live cases tab.</p> <p>Further Action: We will continue to assign risk-ratings to all properties listed on the live and pending cases tabs based on known data so that the ratings of all buildings included in the tracker are known to officers.</p> <p>Revised Due Date: 31 October 2022</p>	Private Sector Housing Manager (Re)	30/06/2022	1

3.2.3 Outstanding medium priority actions

	Audit Title	Audit Date	Ref	Finding	Action	Responsible officer	Due date	Progress report for Audit Committee end Q4
1.	QL Housing System	Jan-22	2b	Accuracy of the QL property portfolio	We will consider options to automate the process for uploading property additions within the QL portfolio and/or clarify roles and responsibilities in relation to these uploads so the onus is on the individual teams to make these changes, with the IT Manager having a level of system review once changes are made.	Finance Director, The Barnet Group	31/03/2022	In progress Revised target date: 31/8/22
2.	QL Housing System	Jan-22	3	Timeliness of communication between Barnet Homes and the Council	Barnet Homes and the Council will meet quarterly to communicate Council property additions and disposals. To do so, Barnet Homes and the Council will draft a Terms of Reference, which will outline the purpose of the meetings, a timetable	Head of Housing and Regeneration, Barnet Council, Finance Manager, Barnet Council, Finance Director, The Barnet Group	31/03/2022	In progress Revised target date: 31/8/22

					for meetings and relevant attendees.			
3.	Council Tax	31/12/2021	3a	The retention of supporting documentation for debt write-off	a. Evidence of debt write-off supporting documentation write-off request forms with reasons for write-off, tracing reports, Experian reports and management checks will be completed and retained for referral.	Revenues Operation Manager, CSG Revs & Bens Contract Manager for London Borough of Barnet, CSG	01/03/2022	<p>In Progress</p> <p>Over £5k write-offs - satisfactory - Implemented</p> <p>Under £5k write-offs - testing in progress, awaiting final evidence which is expected w/c 30th August. The DPR has been sent for clearance. Delays caused by pressures from Energy Rebate and Business Rate Relief Scheme.</p>
4.	Private Residential Blocks – Fire Safety	01/05/2022	2	Risk rating methodology for high-risk blocks	We will formalise our approach for prioritising inspections/ other activities in relation to fire safety (e.g., enforcement notices) in all blocks identified as high-risk in the tracker. Where there are gaps in relation to known vulnerabilities of occupants, we will obtain this information (e.g., via desktop	Private Sector Housing Manager (Re)	30/06/2022	<p>In Progress</p> <p>The risk rating system has not changed since the initial 21/22 internal audit review. There has been no progress made in developing a formalised approach for prioritising inspections/ other activities in relation to fire safety (e.g., enforcement notices) in all blocks identified as high-risk in the tracker.</p>

					analysis) where possible, so that we can make an informed decision towards prioritising certain blocks. Where this is not possible, we will obtain this information through inspection and subsequently update the tracker with this information.			<p>It was noted that there has been some changes in the risk ratings used in the tracker as medium-risk rated buildings are now assigned a medium risk rating 1, 2 or 3, which helps to prioritise medium risk buildings in the tracker.</p> <p>There continue to be some gaps in terms of the known vulnerabilities of occupants in those high-risk buildings that have not yet been inspected.</p>
5.	Parking - PCN Cancellations 2019-20	15/09/2021	2f	Cancelling / Issuing Blue Badge PCNs without CAFT Awareness	<i>CAFT and Parking will work together to review the training that NSL Civil Enforcement Officers (CEOs) are receiving on identification of potential Blue Badge misuse.</i>	Assistant Director, Parking	31/10/2021	<p>Partly Completed</p> <p>In January 2022 it was confirmed that formal training has been delivered twice, however due to the high turnover of staff further training may be needed later in 2022 on identifying further Blue Badge misuse. CAFT confirmed this further training has not happened yet due to capacity issues</p>

4.3 Completed actions

4.3.1 During this period we followed up 32 critical and high priority and 9 medium priority actions which are deemed to have been implemented, superseded or closed. These are listed below:

4.3.2 Completed critical and high priority actions

Name of report	Agreed Action	Owner	Due Date
1. Land Charges - Review of Planning Data Controls and Policies December 2020	1.7. We will support an audit of outputs in 2021 to provide assurance that the risks identified have not materialised into issues.	Transformation Manager With Internal Audit	28/2/22
2. QL Housing System Jan-22	1b. We will perform a detailed movement analysis at each year-end for the movement in properties owned year on year to correctly identify any unusual transactions or inaccuracies in the number reported. This will be formally reviewed and signed-off by appropriate individuals.	Finance Director, The Barnet Group	31/3/22
3. QL Housing System Jan-22	1d. In order to ensure that the Council receives a complete validated list of properties, we will investigate if it is possible to add additional indicators into QL to show when properties have been demolished/ disposed of and are still owned by the Council.	Finance Director, The Barnet Group	31/3/22
4. QL Housing System Jan-22	1e. We will investigate ways to maintain an audit trail of reasons for stock movement within the QL system, and, in the meantime, confirm the reasons for property movements with the Council's Regeneration team for each property prior to issuing the list to the Council.	Finance Director, The Barnet Group	31/3/22

Name of report	Agreed Action	Owner	Due Date
5. Trade Waste January 2022	<p>1a. Management will agree and document the policy for the numbers of Trade Waste crews who should be monitored daily. Commercial Trade Waste crews will be monitored in line with the agreed policy, including the completion of the Recycling and Waste Monitoring checklist. Management have confirmed a policy as follows;</p> <ul style="list-style-type: none"> - One crew will be monitored daily as a minimum position. - Additional monitoring beyond that will be undertaken in line with Management assessment of further risk in relation to crew operation. 	Street Scene Director	1/2/2022
6. Trade Waste January 2022	c. For Trade Waste operation, where the risk of illicit activity is inherently higher, Management will ensure that a policy of attempting to hire vehicles with CCTV in the first instance is embedded in operation.	Street Scene Director	1/2/22
7. Trade Waste January 2022	<p>e. Vehicle tracker monitoring will be undertaken daily for Trade Waste teams in line with the agreed procedure. Monitoring should ensure that the routes of all Commercial (Trade) waste crews are covered in the sample checked.</p> <p>Note: The policy refers to monitoring of the tracking records of one Trade collection vehicle each day Monday to Friday.</p>	Street Scene Director	1/2/22
8. Danegrove Primary School 30 May 2022	<p><u>Critical</u></p> <p>1.3 The school will ensure that the person who has been recognised by the bank to authorise payments on behalf of the school uses their own log in to authorise bank payments from the account.</p>	Bursar/School Business Manager/Headteacher/Governors	01/04/2022

Name of report	Agreed Action	Owner	Due Date
9. Danegrove Primary School 30 May 2022	<p><u>Critical</u></p> <p>1.5 The school will correct errors on the main school bank account reconciliation. Monthly reports presented to the Headteacher for authorisation will include detailed reports for ‘unpresented cheques’ and ‘unpresented income.’ All reports will be signed to evidence her review.</p>	Bursar/School Business Manager/Headteacher/Governors	01/04/2022
10 Danegrove Primary School 30 May 2022	<p><u>Critical</u></p> <p>2.1 The school will ensure that a purchase order is raised for all relevant goods and services and this is approved by an authorised signatory. This expenditure will be recorded as a commitment to the school. An audit trail will be available which allows an item to be traced through from ordering through to payment of the invoice.</p>	Bursar/School Business Manager/Headteacher/Governors	01/04/2022
11 Danegrove Primary School 30 May 2022	<p><u>Critical</u></p> <p>2.2 The School Bursar will clearly initial in the rubber stamp grid on the invoice that the invoice has been checked for accuracy of quantity, price, and calculation against the original order.</p>	Bursar/School Business Manager/Headteacher/Governors	01/04/2022
12 Danegrove Primary School 30 May 2022	<p><u>Critical</u></p> <p>2.3 All goods and services will be checked against a delivery note, for quality and quantity. The check will be recorded (signed for) on the delivery note.</p>	Bursar/School Business Manager/Headteacher/Governors	01/04/2022
13 Danegrove Primary School 30 May 2022	<p><u>Critical</u></p> <p>2.4 Invoices will be prepared for payment and presented to the Headteacher with a bank payment report showing that the payment batch is ready for authorising on the Lloyds online Banking software.</p>	Bursar/School Business Manager/Headteacher/Governors	01/04/2022

Name of report	Agreed Action	Owner	Due Date
14 Danegrove Primary School 30 May 2022	<u>Critical</u> 2.5 The Headteacher will authorise invoices, and log onto the Lloyds Banking software to authorise payment through the bank account. The bank payment report will be signed and dated as evidence of the process.	Bursar/School Business Manager/Headteacher/Governors	01/04/2022
15 Danegrove Primary School 30 May 2022	<u>Critical</u> 2.6 The school will set a limit above which a second person must authorise bank payments. Where the payment exceeds this limit, a second authorised person will log onto the Lloyds Banking software to authorise payment through the bank account. This process will be documented and approved by Governors. The authorised signatories will not include the school Bursar who is responsible for the school accounts.	Bursar/School Business Manager/Headteacher/Governors	01/04/2022
16 Danegrove Primary School 30 May 2022	<u>Critical</u> 2.7 All payments made by direct debit through the school bank account will be matched with a valid invoice. The invoice will be verified as above and signed as authority for payment by an authorised signatory on the bank account.	Bursar/School Business Manager/Headteacher/Governors	01/04/2022
17 Danegrove Primary School 30 May 2022	<u>Critical</u> 2.8 The school will approve a credit card policy and use of the school credit card to ensure that all purchases are reviewed and executed in accordance with requirements as approved within the School's Financial Management and Procedures Policy, ensuring at all times that a separation of duties exists between purchase order request, purchase order approval and online payment by debit card, sufficient	Bursar/School Business Manager/Headteacher/Governors	01/04/2022

Name of report	Agreed Action	Owner	Due Date
	budget is available, a record is kept of delivery to the school and that approved purchase orders and debit card authorisation forms are retained for each purchase for independent review and scrutiny where necessary.		
18 Danegrove Primary School 30 May 2022	<u>Critical</u> 2.9 VAT will not be claimed without a confirmed VAT receipt.	Bursar/School Business Manager/Headteacher/Governors	01/04/2022
19 Danegrove Primary School 30 May 2022	3.1 The school will refer to the Barnet Schools Financial Guide, section 8 (Taxation). The school will ensure that VAT is not claimed unless a VAT receipt is available to support the reclaim.	Bursar/School Business Manager/Headteacher/Governors	01/04/2022
20 Danegrove Primary School 30 May 2022	3.3 VAT reports will be sent to the local authority monthly to support VAT claims.	Bursar/School Business Manager/Headteacher/Governors	01/04/2022
21 Danegrove Primary School 30 May 2022	4.1 The school will comply with the Scheme for Financing Schools section 2.2 (Provision of Financial Information and Reports). The school will provide the Local authority with details of anticipated and actual expenditure and income, in a prescribed format. The information will be provided every three months, and monthly for those connected with tax and banking reconciliation.	Bursar/Headteacher/ Governors	01/04/2022
22 Danegrove Primary School 30 May 2022	4.2 The school will correct errors in the current year accounting records, and prior year VAT returns, so that an accurate actual financial position can be used as a basis to forecast total year expenditure.	Bursar/Headteacher/ Governors	01/04/2022
23 Danegrove Primary School 30 May 2022	4.4 The school will produce a three-year plan, which will be presented to Governors. If the three-year plan indicates that current levels of expenditure are too high, then the Governors will take action to reduce	Bursar/Headteacher/ Governors	01/04/2022

Name of report	Agreed Action	Owner	Due Date
	future costs.		
24 Danegrove Primary School 30 May 2022	5.1 The school will refer to the Financial Guide for Schools section 2.5 (Budget monitoring and control) for guidance. Monthly monitoring reports will be completed, and evidence retained of Headteacher and Governor review and approval.	Bursar/Headteacher/ Governors	01/04/2022
25 Danegrove Primary School 30 May 2022	5.3 Items of a capital nature will be recorded as capital expenditure.	Bursar/Headteacher/ Governors	01/04/2022
26 Danegrove Primary School 30 May 2022	5.4 Year-end accruals will be calculated in line with local authority requirements.	Bursar/Headteacher/ Governors	01/04/2022
27 Danegrove Primary School 30 May 2022	6.1 The school will correspond with the payroll provider to ensure that payroll records for non-teaching staff record the Unified Reward paygrade for each member of staff.	Bursar/School Business Manager/Headteacher/Governors	01/04/2022
28 Danegrove Primary School 30 May 2022	6.3 All changes to payroll and overtime claims will be authorised and filed to support additional payment. A member of staff will sign and date the forms to show that the change has been made in the Payroll provider's online payroll portal. When month end pre-payroll reports are received, a member of school staff will check that the changes entered into the payroll portal have correctly been processed by the payroll provider.	Bursar/School Business Manager/Headteacher/Governors	01/04/2022
29 Danegrove Primary School 30 May 2022	6.4 The school will retain evidence that annual performance reviews are undertaken for non-teaching staff and teachers.	Bursar/School Business Manager/Headteacher/Governors	01/04/2022

	Name of report	Agreed Action	Owner	Due Date
30	Danegrove Primary School 30 May 2022	6.6 The Headteacher and school business manager will sign the monthly payroll report as evidence of their review.	Bursar/School Business Manager/Headteacher/Governors	01/04/2022
31	Estates Compliance November 2021	b) CSG Management will propose to the authority an update to the existing KPI that recognises: 1. The compliance elements being measured e.g., Fire and Water Risk Assessments 2. The individual steps required to inspect, define, procure and deliver the required remedial works. 3. The steps and associated timescales will nominate an owner recognising that accountability can shift from the service provider to the contractor through the lifecycle of the works.	Head of Building Services, CSG Building Compliance Officer, LBB	30/11/2021 then 31/3/2022 then 30/6/2022
32	Private Residential Blocks – Fire Safety 1 May 2022	1a. We will perform a cost vs. benefit analysis to determine whether additional resources are required to support the Private Sector Housing team in managing the fire safety risks in private sector housing in the borough.	Head of Housing and Regeneration, Commissioning Lead, Growth and Development Team and Private Sector Housing Manager (Re)	30/6/22

4.3.3 Completed medium priority actions

	Audit Title	Audit Date	Ref	Finding	Action	Responsible officer	Due date
1.	QL Housing System	Jan-22	2a	Accuracy of the QL property portfolio	The Data Integrity Working Group will finalise documentation of the sampling process for confirming accuracy of changes made to the system so that we can be held accountable for the samples selected.	Finance Director, The Barnet Group	31/03/2022
2.	QL Housing System	Jan-22	4	Additions and disposals process notes	Formal process notes for making changes to property status (e.g., 'Active', 'Sold', 'Demolished', 'Decommissioned', 'Void') on the QL Housing System will be prepared, reviewed and shared with relevant officers.	Finance Director, The Barnet Group	31/03/2022
3.	Council Tax	31/12/2021	1b	Referrals to CAFT	b. CSG will refer potentially fraudulent Council tax cases to CAFT for investigation.	Revenues Operation Manager, CSG Revs & Bens Contract Manager for London Borough of Barnet, CSG	01/03/2022

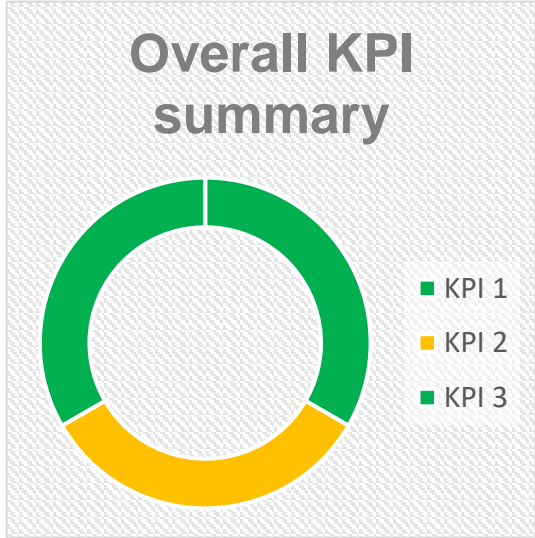
4.	Council Tax	31/12/2021	2a	The investigation of NFI data matches	a. NFI data matches run in April 2021 and November 2021 will be investigated. Any new data matching sets will also be investigated when they arise, for example, we understand that a new data match will be run in the new year when the electoral register is updated	Revenues Operation Manager, CSG Supported by Senior Financial Fraud Investigator (AFI), Corporate Anti-Fraud Team (CAFT), Assurance Group	31/03/2022 - 30/06/2022
5.	Follow-up review of 'Finance Global Design Principles' -General Ledger Note: Superseded by the project to replace Integra and Core	24/06/2021	1a	Accuracy on Integra Chart - Data Synchronisation	The project SLAM will look at the possibility of synchronisation of master data across all systems to ensure accuracy of information and a reduction in delays.	Corporate Programmes Advisor (SLAM project team)	30/09/2021
6.	Finance Global Design Principles Follow-Up: Account Receivable	28/06/2021	2a	Accuracy of Credit Note Processing - Approval limits	a)The Chief Accountant will agree separate delegated limits needed for credit notes; as to what limits shall apply to each category of staff either through a separate document applying to credit note processing or by staff post	Finance Chief Accountant CSG	30/11/2021

7.	Finance Global Design Principles Follow-Up: Account Receivable	28/06/2021	2b	Accuracy of Credit Note Processing - Approval limits	b) The Systems Manager will devise a system to implement a process of locking down credits notes to who can raise them, and who can authorise them based on the position of the person who raised them.	Finance Manager – Financial Systems Assistant Income Manager REMAINING ACTION SITS WITH CSG	30/11/2021
8.	Finance Global Design Principles Follow-Up: Fixed Assets	31/05/2021	1a	Documented procedures governing fixed asset processing, including CIPFA Asset Manager	a. Processes relevant to fixed assets processing in CIPFA Asset Manager and Integra will be documented in a procedure note, including: - the reconciliation processes between CIPFA Asset Manager and other systems storing fixed asset data such as Atrium (Estates) and QL (Barnet Homes) and Integra; and - communication arrangements for identifying fixed asset acquisitions and disposals.	Assistant Finance Manager – Financial Controls, Closing Team Finance Manager - Capital Previously: Finance Manager – Financial Control Team	01/07/2021

9.	Private Residential Blocks – Fire Safety	01/05/2022	3	Roles and responsibilities	We will establish what the roles and responsibilities of officers with involvement in private residential blocks – fire safety is (in particular those who are listed as core members of the Fire Safety Group) and we will formally document these within the FSG Terms of Reference.	Head of Programmes, Performance and Risk	30/06/2022
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Appendices

Appendix A: Key performance indicators (KPIs)



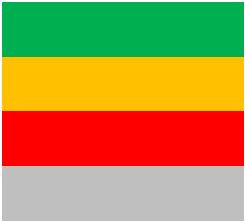
KEY:

Fully Achieved

Partially Achieved

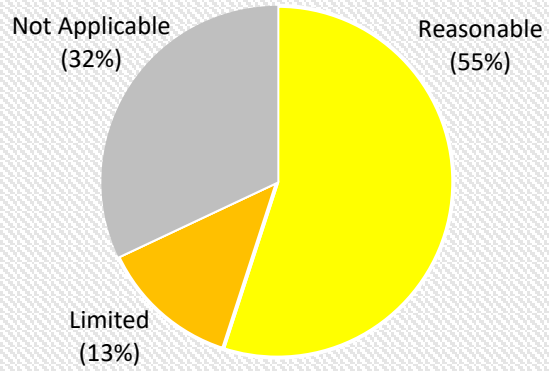
Not Achieved

N/A



KPI	Target	Results	Comment										
1. % Of Plan delivered	24%	34%	Q1 target: 24% Q2 target: 48% Q3 target: 71% Q4 target: 95% Work in progress is incorporated as follows: <table border="1"> <tr> <td>Not Started</td> <td>0%</td> </tr> <tr> <td>Planning</td> <td>20%</td> </tr> <tr> <td>Fieldwork</td> <td>50%</td> </tr> <tr> <td>Draft Report</td> <td>90%</td> </tr> <tr> <td>Complete</td> <td>100%</td> </tr> </table> Up to 50% of target = Not Achieved 51% - 99% of target = Partially Achieved 100% of target = Fully Achieved	Not Started	0%	Planning	20%	Fieldwork	50%	Draft Report	90%	Complete	100%
Not Started	0%												
Planning	20%												
Fieldwork	50%												
Draft Report	90%												
Complete	100%												
2. Verification that at least 90% of High and Medium Risks have been mitigated by management at the time of follow up	90%	59%	0-49% = Not Achieved 50-89% = Partially Achieved 90% = Fully Achieved										
3. Average customer satisfaction score for year to meet or exceed acceptable level for at least 85% of completed surveys	85%	100%	0-49% = Not Achieved 50-84% = Partially Achieved 85% = Fully Achieved										

Assurance Ratings



- Substantial
- Reasonable
- Limited
- No
- Partially Implemented
- N/A
- Implemented

4. % Of reports year to date achieving:			
•Substantial	N/A	0%	
•Reasonable		55%	
•Limited		13%	
•No Assurance		0%	
•Partially Implemented		0%	
•Implemented		0%	
•N/A		32%	
		32%	