

Assurance End of Year Report 2021/22 incorporating Head of Assurance Opinion

1 Head of Assurance Annual Opinion

- 1.1 In accordance with the Public Sector Internal Audit Standards (PSIAS), the Head of Internal Audit (Head of Assurance) is required to provide an annual opinion to the Audit Committee, based upon and limited to the work performed by Internal Audit on the overall adequacy and effectiveness of the organisation's framework of governance, risk management and control. This is achieved through an audit plan that is focused on key strategic and operational risk areas, agreed with senior management and approved by the Audit Committee. The Head of Assurance opinion does not imply that internal audit has reviewed all risks and assurances relating to the organisation. The opinion is substantially derived from the conduct of risk-based audit work formulated around a selection of key systems and risks.
- 1.2 In line with best practice, Internal Audit prepares, in consultation with senior management, an annual risk based strategic plan. The audit plan is, if necessary, amended during the year to reflect changes within the Council's risk profile.
- 1.3 From the work undertaken during the 2021/22 year, reasonable assurance can be provided that there is generally a sound system of internal control across the Council. This opinion is broadly consistent with the 2020/21 view. However, it should be noted that the reasonable assurance opinion provided this year contains three areas of significant issues, as detailed below:
 - ICT delivery and project management;
 - Interface between the Fusion system and business users; and
 - Procurement continues to be an area of continued risk, particularly with the challenging financial position the Council faces.

The Internal Plan will continue to focus on these areas to provide assurance to the Audit Committee.

- 1.4 The basis for this opinion is derived from an assessment of the range of individual opinions arising from assignments, contained within the Internal Audit risk based plan, that have been undertaken throughout the year. This assessment has taken account of the relative materiality of these areas and management's progress in respect of addressing control weaknesses.
- 1.5 The table below provides a summary of Audit Opinions issued in 2021/22. It should be noted that some of the work undertaken by Internal Audit does not result in an opinion being provided, such as advisory reviews and grant claims.

Audit Category	No Opinion	Reasonable	Limited
LBH Systems Audits	8	7	4
LBH Schools Audits	0	13	0
Academies	0	2	0
Total	8	21	4

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- 1.6 The table below provides the definitions of the assurance levels provided by internal audit:

Key to Assurance Levels	
Reasonable Assurance	The control framework is adequate to manage the risks in the areas reviewed. Controls are applied consistently or with minor lapses that do not result in significant risks to the achievement of system objectives.
Limited Assurance	There are fundamental weaknesses in the internal control environment within the areas reviewed, and further action is required to manage risks to an acceptable level.

2 Outturn of 2021/2022 Internal Audit Plan

- 2.1 The Annual Audit Plan was approved by the Audit Committee in February 2021. The plan was developed using a thematic approach, in line with the Corporate Plan priorities for 2021/22, with time allocated under each theme to carry out risk identification and process mapping, where required. Members are reminded that the 2021/22 audit plan was presented as a flexible plan, subject to review through the year to ensure that emerging risks are covered. Adjustments to the plan are made to allow for changes in the risk and operational environment in which the Council operates. Where changes are made they are outlined in the table in section 10.
- 2.2 The table below details the results of the final reports issued / reviews completed, up until the end of 2021/22, and since the last progress report presented to Members in February 2022:

Report	Assurance	Recommendations			
		High	Med	Advisory	Total
System Audits					
Environmental Health	Reasonable	0	3	0	3
Post Implementation Review of Liquid Logic	Reasonable	0	2	0	2
Youth Justice Service	Reasonable	0	2	0	2
Voids Follow Up	Limited*	3	0	0	3
Supported Families (Final Review)	Reasonable	0	0	0	0
System Audits Total		3	7	0	10
School Audits					
Nelmes Primary	Reasonable	0	3	4	7
Branfil Primary	Reasonable	0	2	4	6
Ardleigh Green	Reasonable	0	1	6	7
Hylands Primary	Reasonable	0	5	8	13
Parsonage Farm	Reasonable	0	2	2	4
School Audits Total		0	13	24	37

*This review remains limited as three high risk recommendations are still in the process of being implemented. It should be noted that these are the existing recommendations from the original report and are not new recommendations arising from the follow up.

3 Limited Assurance Report Summaries and Recommendations

3.1 Voids Follow-up – Executive Summary

As part of the Internal Audit Plan for 2021/22 agreed by Audit Committee, a review of Housing Voids was undertaken and resulted in a Limited Assurance on the system of internal control being given.

Scope of Review

The scope of this review focused on following up on the implementation of recommendations raised during the original 2021/2022 Housing Voids audit.

Summary of Findings

Four of the recommendations raised have now been implemented, with three high risk recommendations partially implemented. Although progress has been made to address the weaknesses identified during the initial audit, there are still some outstanding issues. Therefore the audit assurance remains as Limited Assurance.

A new provider for void properties will take over from April 2022, as part of the tender a new set of agreed procedures has been developed. A further review will be undertaken of the outstanding recommendations during quarter one 2022/23 to establish that the new procedures have led to the full implementation of the outstanding recommendations.

Expected Outcome	Management Response inc Planned Actions
<p>Recommendation 1 (Medium): In order to know whether rent charges have been accurately applied there should be a standard approach adopted that is consistent on all communications with tenants. This should include a definitive cut off point from when rent accounts will be extended, and maintaining a record of keys expected to be returned.</p>	<p>To identify all procedures and customer information that have been written with conflicting information and ensure they are updated and reflect the new cut off points. (Completed August 2021). We will train all staff including the new senior officers on the approach and we will monitor the performance accordingly.</p>
<p>Audit Update: Tenancies can now be ended midweek. Agreement with Housing Benefit team was provided to show this is possible within Academy. This recommendation has now been implemented.</p>	<p>Timescale: September 2021</p>

Expected Outcome	Management Response inc Planned Actions
<p>Recommendation 2 (High): A date should be agreed to fully adopt the Repairs Policy for Council general needs stock, and processes put in place to be able to accurately monitor the level of tenant recharges.</p>	<p>The policy is live, but we have not currently implemented the recharge approach.</p> <p>We will ensure a robust process is in place of identifying, recording and managing recharges, and ensuring there is a clear auditable information trail to justify and evidence recharges.</p> <p>We will use Open housing functionality for recording and managing recharges.</p> <p>A monetary credit to the service need to be provided in the accounts, irrespective of whether the monies are recovered or appropriate budget allowances made.</p> <p>Timescale: September 2021</p>
<p>Audit Update: The returns policy has now been fully adopted. Action is being taken to record the recharge costs for repairs work, with examples of property PI documents provided during the follow up to evidence that this is now being completed.</p> <p>It is expected this process will be in place for all properties in time for the new repairs contract which goes live in April 2022.</p> <p>The repairs contract has been tendered with a new provider being in place from April 2022. As part of the tender process an end to end process has been produced which.</p> <p>In order to allow time for the new processes to be embedded the delivery date for this recommendation has been extended to July 2022.</p>	
<p>Recommendation 3 (Medium): A standard approach should be put in place for the recording of which costs can be recharged for each void.</p>	<p>As above</p> <p>Timescale: September 2021</p>
<p>Audit Update: Potential recharges are recorded as part of the handover pack and stored in Swordfish along with relevant photos.</p> <p>A completed property PI document was provided to evidence that these costs are now being separated. This recommendation has now been implemented.</p>	

Expected Outcome	Management Response inc Planned Actions
<p>Recommendation 4 (Medium): Swordfish/ Open Housing should be utilised as a document retention system, for all void documents, to enable all information to be stored in one easily accessible location.</p> <p>Communication should be sent to all staff to remind them that Swordfish/ Open Housing is the services document retention system.</p> <p>Training should be provided to ensure staff comply with document retention expectations.</p>	<p>We liaise with Housing IT over naming protocols etc, all void information going forward will be stored on Swordfish and we will try to consolidate historic information onto one central drive.</p> <p>Training on Swordfish Additional training will be provided where necessary. The service will strengthen the monitoring of the existing process with additional staff briefings and training.</p>
Audit Update: Swordfish is now used for all document retention in relation to void properties. An example of a completed void property was provided from Swordfish to evidence that this recommendation is now completed. This recommendation has now been implemented.	Timescale: September 2021
<p>Recommendation 5 (High): The void process sheet should be completed to ensure that all required compliance checks are completed and the relevant documentation maintained on file.</p>	<p>Staff will instructed to complete the forms, and as part of the restructure sufficient back office staff will be in the service to provide checks.</p> <p>We will look at possible IT solutions as part of the transformation project.</p>
Audit Update: The repairs contract has been tendered with a new provider being in place from April 2022. As part of the tender process an end to end process has been produced which includes details of when the checks will be undertaken as part of the PSL Voids process.	Timescale: September 2021
<p>Included within the new tender contract (Appendix 34) is the Void Specification – Works and Standard Procedures which lists all of the checks to be undertaken during the Voids process. This includes details on the steps to be undertaken for Electrical and Gas Safety checks. Implementation of the recommendation has been extended to July 2022.</p>	

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Expected Outcome	Management Response inc Planned Actions
<p>Recommendation 6 (Medium): Staff should be provided with equipment to be able to accurately record and reflect the work identified and completed for each void;</p> <p>Accompanying procedures and training should be put in place to ensure staff are aware of their responsibilities with regard to any equipment supplied.</p>	<p>Management accepts that there has been difficulties in obtaining equipment. In particular with mobile phones and ICT.</p> <p>This will be escalated with the IT service accordingly.</p> <p>The service will work with the ICT constraints to issue all staff with suitable equipment. Suitable training will be provided.</p>
<p>Audit Update: Staff have now been provided with the required equipment to be able to record the condition of the property, both before and after works have been completed.</p> <p>Evidence was provided of recent void properties that showed comprehensive photographic records of the property throughout the void process. This recommendation has now been implemented.</p>	<p>Timescale: September 2021</p>
<p>Recommendation 7 (High): A recovery plan, including target dates, should be set for performance to improve to the expected levels following the easing of Covid restrictions.</p>	<p>A voids action plan has been produced where weekly updates are now provided in relation to voids data and performance monitoring.</p>
<p>Audit Update: A copy of the action plan was provided when the Voids audit report was issued in July 2021.</p> <p>As the new voids contract is due to begin in April 2022, a review of key performance indicators will be completed once the new provider has had time to implement the agreed processes. Implementation of the recommendation has been extended to July 2022.</p>	<p>Timescale: September 2021</p>

4 Audit Recommendations Update

- 4.1 Internal Audit follows up all audit recommendations with management when the deadlines for implementation are due. There is a rolling programme of follow up work, with each auditor taking responsibility for tracking the implementation of recommendations made in their audit reports. The implementation of audit recommendations, in systems where limited assurance was provided, is verified through a follow up audit review.
- 4.2 This work is of high importance given that the Council's risk exposure remains unchanged if management fail to implement the recommendations raised in respect of areas of control weakness. A key element of the Audit Committee's role is to monitor the extent to which recommendations are implemented as agreed and within a reasonable timescale, with particular focus applied to any high risk recommendations.
- 4.3 Recommendations are classified into three potential categories according to the significance of the risk arising from the control weakness identified. The three categories comprise:

High:	Fundamental control requirement needing implementation as soon as possible.
Medium:	Important control that should be implemented.
Low:	Advisories - Pertaining to best practice.

- 4.4 The status of all recommendations raised during 2021/22 is outlined within the table below:

Systems Audits				
Number of Recommendations	High	Med	Advisory	Total
Recommendations raised since the last progress report	0	6	0	6
Total Recommendations Raised during 2021/22	10	15	2	27

School Audits (including Academies)				
Number of Recommendations	High	Med	Advisory	Total
Recommendations raised since the last progress report	0	13	24	37
Total Recommendations Raised during 2021/22	0	40	66	106

- 4.5 The details of the high risk recommendations were provided to Members in each of the progress reports provided at the previous Audit Committee meetings. It can be confirmed that all high risk recommendations raised during 2020/21 that were due by 31st March 2022 have been implemented.
- 4.6 The table below provides details of all recommendations raised for systems audits during 2021/22 and the status as at 31st March 2022. All recommendations are followed up to obtain a progress update from management each quarter. The next review will take place in July 2022.

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Risk	Recommendation	Status as at 31/03/22
HMO Enforcement		
Medium	To reduce the risk of information stored on APP not being accurate the source documentation (including emails) should be uploaded as a document and made readily available.	Implemented
Advisory	In order to ensure that all relevant documents have been completed and sent, a checklist should be devised, outlining the documents/ steps of the enforcement process. This should then be completed throughout the duration of the enforcement to provide a single, complete, source of assurance that all relevant steps were followed.	Implemented
Voids		
Medium	In order to know whether rent charges have been accurately applied there should be a standard approach adopted that is consistent on all communications with tenants. This should include a definitive cut off point from when rent accounts will be extended, and maintaining a record of keys expected to be returned.	Implemented
High	A date should be agreed to fully adopt the Repairs Policy for Council general stock, and processes put in place to be able to accurately monitor the level of tenant recharges.	Revised End July 2022
Medium	A standard approach should be put in place for the recording of which costs can be recharged for each void.	Implemented
Medium	Swordfish/ Open Housing should be utilised as a document retention system, for all void documents, to enable all information to be stored in one easily accessible location. Communication should be sent to all staff to remind them that Swordfish/ Open Housing is the services document retention system. Training should be provided to ensure staff comply with document retention expectations.	Implemented
High	The void process sheet should be completed to ensure that all required compliance checks are completed and the relevant documentation maintained on file.	Revised End July 2022
Medium	Staff should be provided with equipment to be able to accurately record and reflect the work identified and completed for each void; Accompanying procedures and training should be put in place to ensure staff are aware of their responsibilities with regard to any equipment supplied.	Implemented
High	A recovery plan, including target dates, should be set for performance to improve to the expected levels following the easing of Covid restrictions.	Revised End July 2022

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Social Care - Contract Award		
High	Governance procedures should be established within the JCU to ensure that all activity and any contract variations are undertaken with appropriate Legal Service and Procurement Service guidance, to ensure these comply with Council and Legislative regulations.	Implemented
Reablement - Quality Review		
Medium	Action should be taken to limit the number of end reasons available to staff to select and align the reasons with those reported as part of the annual SALT Return. Staff should be suitably informed of these changes.	Implemented
Medium	Staff should be informed of the importance of ensuring that information received from the provider and subsequently entered onto LAS is both complete and accurate. This should include raising awareness as to the wider impact of incorrect / incomplete information as outlined in the finding above. This should be followed by a period of temporary spot checking to ensure that the provider is meeting any contractual obligation in relation to the provision of information to the Council and that staff are accurately entering data onto LAS.	Implemented
Advisory	It is advisable that a reconciliation is undertaken after a period of time between reablement provision date held by the provider against LAS to ensure that LAS is up to date and accurate and that ensure that recommendations 2 and 3 have had a positive impact.	Not Applicable
The Payroll System		
High	In order to reduce the number of exceptions being reported and strengthen the exception report process, a review should be undertaken of the current report parameters in order to remove exceptions not related to changes in pay and allow variations to be categorised by type, enabling high volume / low risk exceptions to be identified and officers to carry out a more targeted approach to checks.	Implemented
High	Action should be taken to recover the two overpayments identified during the audit. However, given the small sample from which these overpayments were identified, it would be considered proportionate to review all leavers, to ensure action has been taken to recover any overpayments identified.	Implemented

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High	<p>Management should review the current process of logging errors identified through the exception report process.</p> <p>As part of this review, Management should look to standardise the comments being recorded by Payroll Officers, to provide a clear and concise explanation of the exception, allowing exception reasons to be monitored.</p> <p>Consideration should be given to secondary checks by Payroll Team Leads and how to ensure any follow up action is undertaken, such as the raising of sundry debtor accounts.</p> <p>Once reviewed, staff should be reminded of the importance of this process.</p>	Not Due Until End April 2022
Medium	Management should investigate the current Fusion Payroll system default of putting employees back into full pay after one year. Depending on the number of instances occurring each year, action should be taken to either stop the system taking this action or to introduce a manual process to monitor cases and take remedial action where necessary.	Not Due Until End April 2022
High	<p>A post implementation review of the Fusion Payroll system should be undertaken. The aim of this review should be to:</p> <ul style="list-style-type: none"> • Understand the internal Fusion Payroll system processes; • Determine the impact of making manual adjustments to the system; • Identify where system functionality has required manual workarounds to be put in place; • Ensure manual processes work cohesively alongside the system; and • Build resilience within the team. 	Revised End July 2022
Medium	Exceptions should be added to Payroll's Key Performance Indicators (KPI) with the aim of reducing the number of exceptions occurring.	Implemented
High	In order to address non-compliance and reduce the unnecessary pressures being created within the Payroll, management should look to utilise the Manager Dashboard. Ensuring Managers have access to purposeful information will enable greater responsibility and accountability for maintaining the accuracy of the payroll, in keeping with the Council's self-service model.	Not Due Until End April 2022
High	In order to reduce the level of reliance on Evosys for system support, the Payroll Team and Systems Team should seek to clarify the roles, responsibilities and expectations of both teams in relation to the raising and reporting of Payroll Fusion issues. Given the costs associated with raising requests with Evosys, the process should ensure that where applicable, there is an agreement by both teams that the issue needs to be escalated to Evosys.	Implemented

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Environmental Health			
Medium	In order to ensure that staff are aware of their responsibilities, in relation to the delivery of the service, local procedures should be developed. These should be a reference guide to staff to ensure consistency in the delivery of the service	Not Due Until End April 2022	
Medium	A process should be developed that allows staff to record all of their notes and paperwork on system. This process should ensure that all the relevant information is available to staff to review and evidence if needed.	Implemented	
Medium	Action should be taken to formalise the data retention period and remove historical data that exceeds the agreed limit.	Not Due Until End July 2022	
Post Implementation of Liquid Logic			
Medium	Analysis to be undertaken on the calls received to be able to identify comment themes/ trends among the issues raised by staff.	TBC	
Medium	In order to reduce the reliance from staff on the PMO Systems team for general process queries the following should be considered. <ul style="list-style-type: none">• An automated response for all calls that includes a link to the user guides/ videos• A record of common queries/ questions and their answers available on the automated response or with the user guides• Regular drop in sessions open to all users to ask process type queries	TBC	
Youth Justice			
Medium	Management should continue to monitor timescales for cases to be seen by the initial referral panel and have a plan of action in place to ensure the target of 20 working days is consistently achieved.	Not Due Until End July 2022	
Medium	Management should continue to monitor timescales for the cases seen by the initial referral panel and have a plan of action in place to ensure the target of 20 working days is consistently achieved.	Not Due Until End July 2022	

5 Schools Programme

- 5.1 There are currently 42 borough maintained schools within Havering. Of these, 35 schools will have received a triennial audit between the financial years 2019/20 – 2021/22. The remaining seven maintained schools were assessed on the assurance given at their last triennial audit and considered to be low risk; therefore a triennial audit was not delivered as part of the three year rolling programme. These schools have received at least one health check since their last triennial visit, and are scheduled to be reviewed as part of the 2022/23 audit plan.
- 5.2 In addition to assessing the implementation of recommendations raised following the previous audit, the Health Check also reviews the perceived high risk areas, including those common themes noted in paragraph 4.4 below.
- 5.3 Assurance opinions are given for each school report. Currently, eight schools out of the 16 schools due in 2021/22 have received their Triennial audit, with one being underway the remaining seven audits moved to the 2022/23 plan. All of the eight schools who have received a triennial audit in 2020/21, received Reasonable Assurance.
- 5.4 Recommendations raised during the 2021/22 audits produced some common themes found across multiple schools:
 - Orders should be raised on the finance system before the invoice is received;
 - Only authorised users should have access to the FMS Finance system ; and
 - Details within the school Emergency Plan should be reviewed and updated.
- 5.5 During 2021/22, the service was due to deliver eleven Health Checks, generating total revenue in year of £ 10,340. Due to COVID 19, and the resulting closure of all schools, seven Health Checks bought for the period 2020/21 were given priority and delivered. Ten of the Health checks bought forward for 2021/22 are currently underway, with one deferred to September 2022.
- 5.6 The Schools Financial Value Standard (SFVS) is designed to assist schools in managing their finances and to give assurance that they have secure financial management in place. As Governing bodies have formal responsibility for the financial management of their schools, the standard is aimed primarily at governors. The SFVS returns are used to inform the risk based internal audit programme. All schools within Havering completed and submitted their copies of the SFVS to the LA within the agreed timescales.

6 Counter Fraud

- 6.1 **Corporate Fraud** - The Council has a zero tolerance approach to fraud and the work of the Fraud Team supports this priority. The team offers both a criminal, proactive and reactive support service. The team have looked into 25 cases this financial year, including current investigations into allegations of theft, procurement/contractor fraud and employee/consultant working practices.
- 6.2 **Housing Fraud** - The Council take a zero tolerance approach to tenancy fraud and have 60 open investigations. The team will investigate all allegations of tenancy fraud and take action where we have sufficient evidence that fraud has taken place. This action can include a criminal prosecution and/or a claim for possession of the property through civil courts; we will always look to make a claim for any legal costs occurred as well as any relevant compensation due. It should be noted that the ability to investigate housing fraud has again been severely impacted by the lockdowns and Covid-19 restrictions throughout the year, with visiting of properties not being possible for a significant proportion of the year.
- 6.3 The team check on average 12 RTB applications per month to ensure that the Council are not losing stock fraudulently.

6.4 Proactive Counter Fraud Investigations

Proactive work undertaken during 01/01/2022 to 31/03/2022 is shown below:

Description	Risks	Status
Advice to Directorates	General advice and support to Directors and Heads of Service including short ad-hoc investigations, audits and compliance. Two requests for advice were received.	Ongoing
Advice to Other Local Authorities	All Data Protection Act requests via Local Authorities, Police etc. One request for advice was received.	Ongoing
Fraud Hotline	To take all telephone calls and emails relating to the 'Fraud Hotline' and refer appropriately. Five referrals were received.	Ongoing
FOI Requests	To undertake all Freedom of Information (FOI) Requests. One request was received.	Ongoing
National Fraud Initiative Data Upload	To co-ordinate the data upload for the 2020/21 NFI. All data has been uploaded in accordance with the NFI Specification. Matching has now been completed and the results are under review. The NFI is an exercise that matches electronic data within and between public and private sector bodies to prevent and detect fraud and is conducted every two years.	Ongoing

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6.5 Reactive Investigation Cases

Three referrals were brought forward from the previous year and 22 cases were received during the year. Of the 25 cases:

- Two cases resulted in the employee's assignment not being renewed;
- Three cases resulted in a disciplinary investigation;
- Six cases were passed to Management for action;
- Six cases have been investigated where there was no case to answer; and
- Eight are still under investigation.

6.6 Housing Cases

The following table illustrates the work undertaken in relation to housing fraud and right to buy (RTB) applications:

Description	2020/2021	2021/2022 (to date)
Number of referrals	57	91
Properties recovered	2	6
Notional Saving	£36,000	£108,000
RTB checked	178	146
RTB stopped	4	2
Notional Saving	£449,200	£225,600
Total Notional Saving	£485,200	£333,600

7 Risk Management Arrangements

- 7.1 The strategic risks to the achievement of the Authority's objectives are captured within a corporate risk register which is overseen by the Governance and Assurance Board (GAB) and progress reported to the Audit Committee. Work continued during 2021/22 to review the risks, overseen by the GAB to ensure that the corporate risk register reflects the risks facing the Council. During 2021/22 Internal Audit have taken a lead on implementing the JCAD Risk System, which will be used to record and monitor both Corporate and Directorate risks. Work will progress during 2022/23 to engage with Directors and offer workshops in JCAD and general risk management.
- 7.2 The risk management strategy and supporting policies are reviewed regularly to ensure they remain relevant to the Council's systems and procedures, and will be approved by the Audit Committee biannually.

8 Governance Arrangements

- 8.1 There is an established officer Governance and Assurance Board at LB Havering, which the Head of Assurance attends. The work of Internal Audit informs this group and issues brought to the group and identified in the Annual Governance Statement (AGS), inform the annual audit plan. Governance arrangements are routinely considered as part of all internal audit reviews.

9 Audit Committee

- 9.1 The Audit Committee has had a pivotal role in ensuring the risk management, governance and internal control environment is adequately robust.

10 Audit work undertaken during 2021/22

LBH Systems Audits		
Audit Title	Status as at end 2021/22	Opinion /Comments
Reablement Quality Review	Completed	Reasonable
HMO Enforcement	Completed	Reasonable
Business Continuity & Emergency Planning	Completed	Reasonable
Environmental Health	Completed	Reasonable
Youth Justice Service	Completed	Reasonable
Post Implementation Review of Liquid Logic	Completed	Reasonable
Supporting Families (includes phase one, mid-year review and end of year report)	Completed	Reasonable
Voids – Follow Up	Completed	Limited
Social Care Contract Award	Completed	Limited
Housing Voids	Completed	Limited
The Payroll System	Completed	Limited
Direct Debits	Completed	N/A - Advisory Review
Office Decant Process	Completed	N/A - Advisory Review
Project Management Review	Completed	N/A - Advisory Review
Joint Counter-Fraud work	Completed	N/A - Advisory Review
Public Protection – Risk Mapping (Phase 1)	Completed	N/A - Advisory Review
Mayor's Appeal Charity Fund	Completed	N/A - Grant Review
Romford Combined Charities	Completed	N/A - Grant Review
Housing – Compliance work	Completed	N/A - Externally Commissioned Work
Governance Arrangements (Highways)	Underway	Included in 2022/23 Plan
Pro-active Data Matching Exercise (Accounts Payable and Payroll)	Underway	
Procurement inc Contract Management	Underway	
Projects and Programmes (ICT)	Underway	
Direct Payments	Underway	
SEND – Transport	Underway	
Social Care Transitions	Included in 2022/2023 Plan	
Housing - Property buy-back		
Safeguarding Adults		
Housing - Service Charges		
Housing – Responsive Repairs		
Continuing Healthcare		
Planning		
Parking	Cancelled due to changes in risk profiles	

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LBH Schools Audits		
Audit Title	Status as at end 2021/22	Opinion /Comments
Rainham Village	Completed	Reasonable
The Towers Federation	Completed	Reasonable
Harold Wood Primary	Completed	Reasonable
Crownfield Juniors	Completed	Reasonable
Squirrels Heath Infants	Completed	Reasonable
St Edwards Primary	Completed	Reasonable
Crowlands Primary	Completed	Reasonable
Crownfield Infants	Completed	Reasonable
Nelmes Primary	Completed	Reasonable
Branfil Primary	Completed	Reasonable
Ardleigh Green	Completed	Reasonable
Hylands Primary	Completed	Reasonable
Parsonage Farm Primary	Completed	Reasonable
Emerson Park Academy	Completed	Reasonable
Shaw Academy	Completed	Reasonable
Brady Primary	Included in 2022/2023 Plan	
Engayne Primary		
Gidea Park Primary		
Scotts Primary		
St Alban's Catholic Primary		
St Patrick's Catholic Primary		
St Ursula's Catholic Primary		
The James Oglethorpe Primary		
The RJ Mitchell Primary	Completed	
Health Checks (9)		