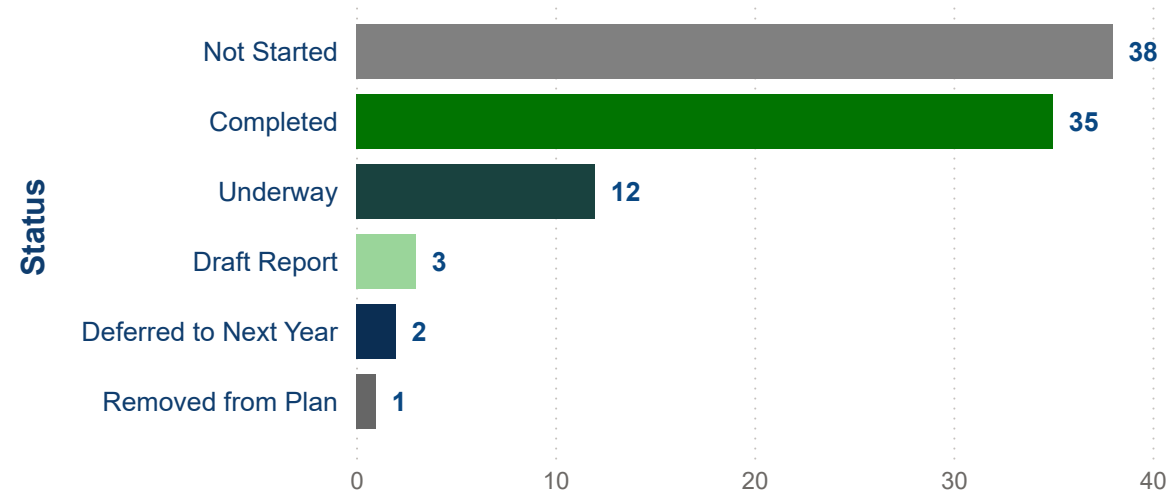
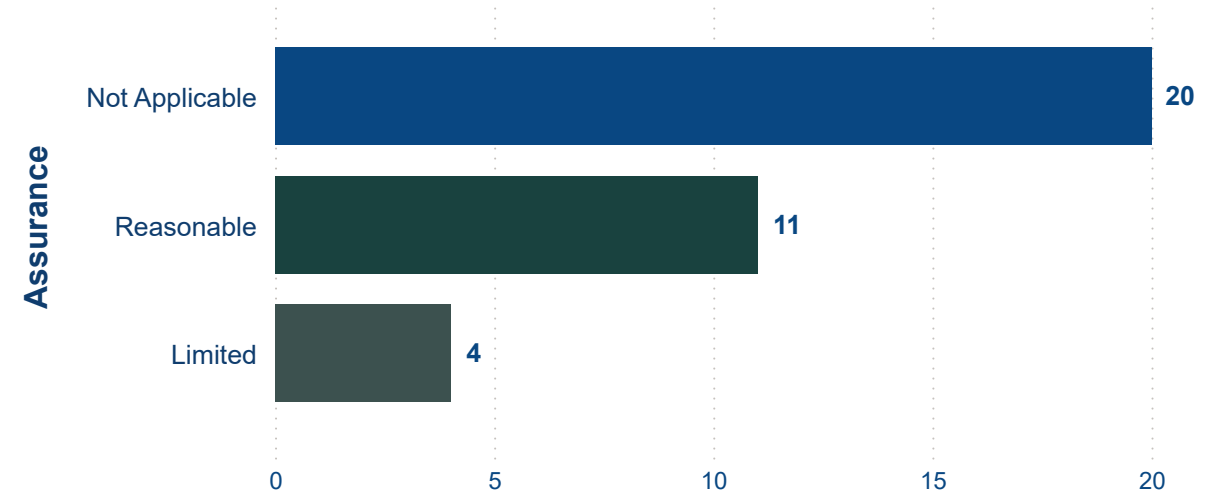


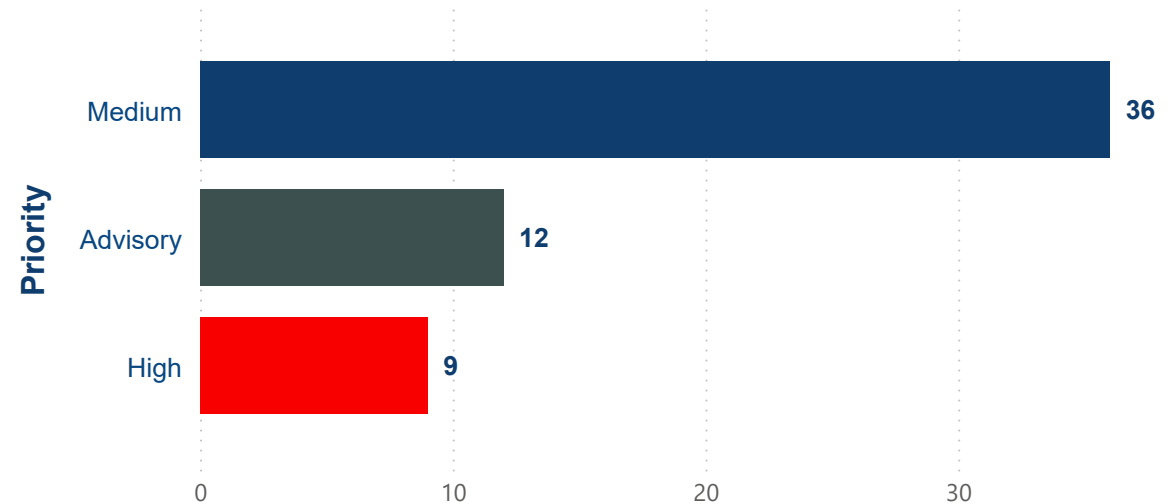
Audits by Status



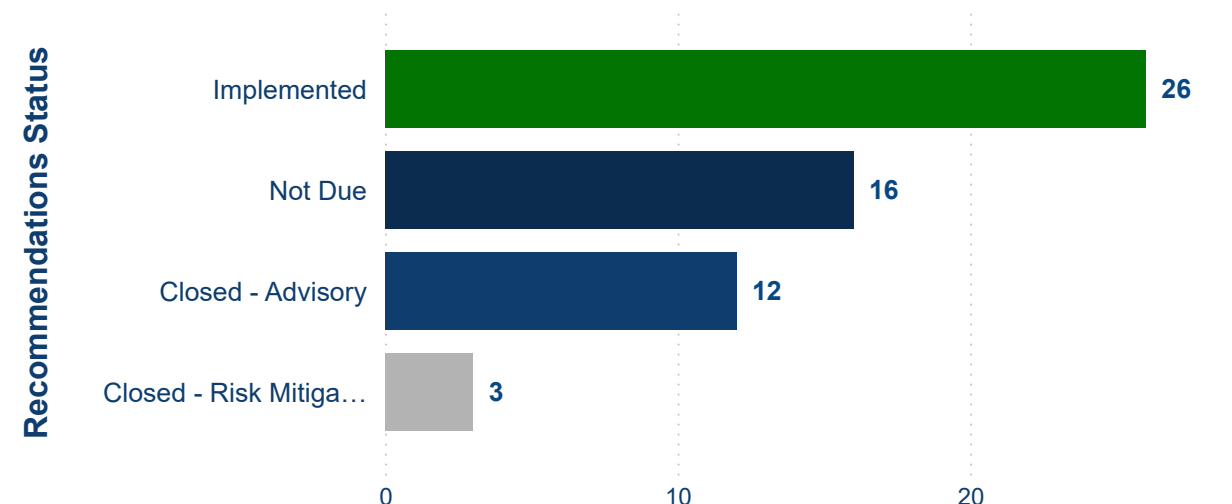
Audits by Assurance



Recommendations by Priority



Recommendations by Status



Status of Recommendations by Priority

High Recommendations

Status ▼	Number
Not Due	4
Implemented	3
Closed - Risk Mitigated	2
Total	9

Medium Recommendations

Status ▼	Number
Not Due	12
Implemented	23
Closed - Risk Mitigated	1
Total	36

Advisory Recommendations

Status ▲	Number
Closed - Advisory	12
Total	12

Assurance by Audit Type

Audit Type ▼	Assurance	Assurance
Systems	Limited	3
Systems	Not Applicable	3
Systems	Reasonable	2
Schools	Reasonable	4
EY Audit	Not Applicable	17
Total		29

Status of Recommendations by Audit Type

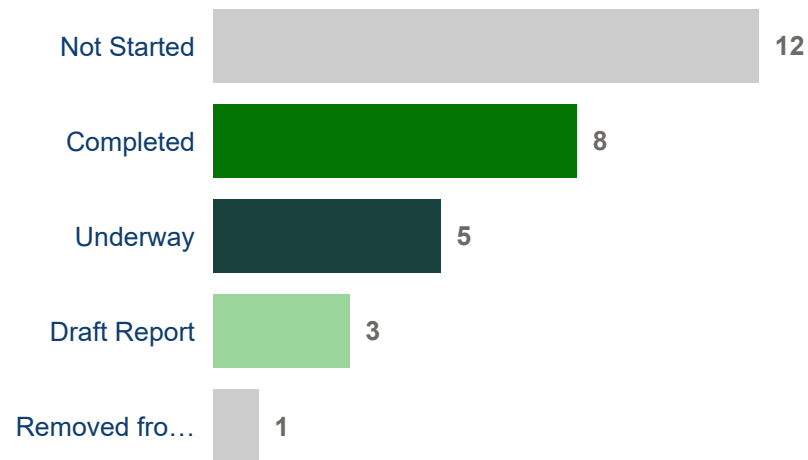
Type ▼	Closed - Advisory	Implemented	Not Due	Total
Systems		3	2	5
Schools	9	17	14	40
Health Check	3	6		9
Total	12	26	16	54

Audits Not Started by Audit Type

Audit Type	Total ▼
EY Audit	15
Systems	12
Schools	9
Triennial	2
Total	38

2024/2025 Audit Plan Monitoring - Systems

Audits by Status



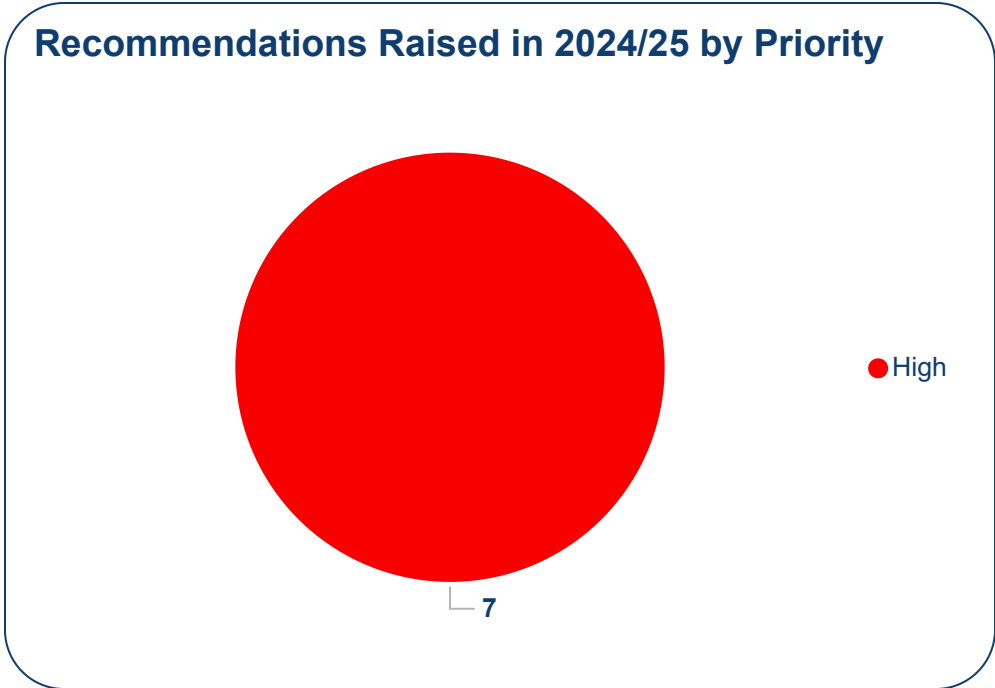
Audits by Assurance



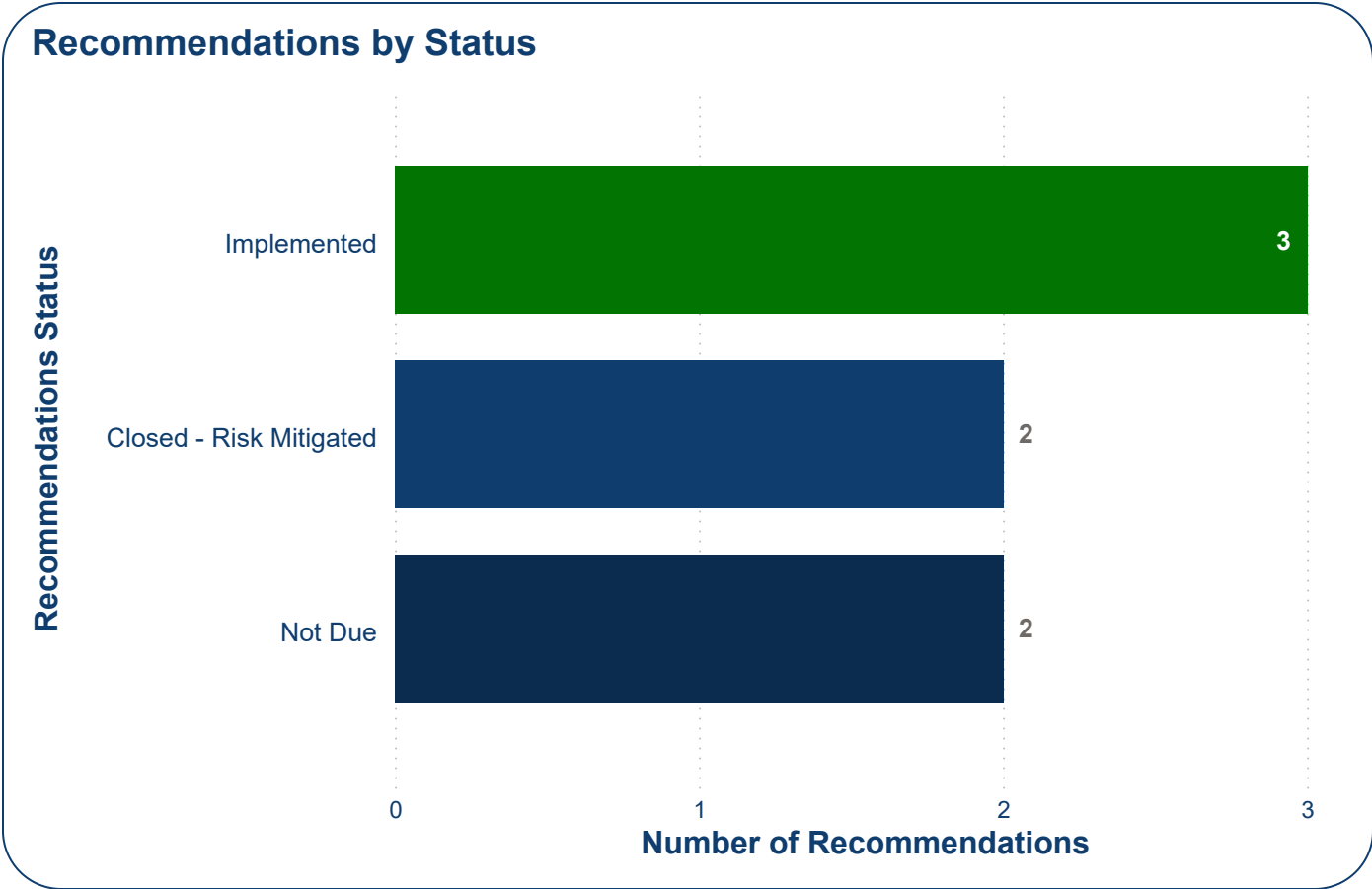
Title	Status	Assurance
Court of Protection: Deputyship and Appointeeships	Completed	Limited
Engagement of Consultants via Matrix - Governance & Compliance Culture (Phase 1)	Completed	Limited
Engagement of Consultants via Matrix Follow Up	Completed	Reasonable
Procurement Processes	Completed	Limited
Supported Families (Q1)	Completed	Not Applicable
Supported Families (Q2)	Completed	Not Applicable
Supported Families (Q3)	Completed	Not Applicable
Waivers Follow Up	Completed	Reasonable
Community Leasing	Draft Report	
Highways	Draft Report	
Tenant Management Organisations	Draft Report	
Children's: School and Early Years audit programme	Not Started	
Contract Management - Waste	Not Started	
Contracts	Not Started	
Governance and Compliance Culture	Not Started	
High Income Areas	Not Started	
Joint Counter-Fraud Work	Not Started	
Learning Disabilities and Supported Living Payments	Not Started	
Risk and Assurance Mapping	Not Started	
Starting Well	Not Started	
Supported Families	Not Started	
Supported Families (Q4)	Not Started	
Whistleblowing	Not Started	
Data Protection - legacy contracts	Removed from Plan	
Asset Management - Corporate Landlord	Underway	
Complaints	Underway	
Council Tax (Empty Property Charges)	Underway	
Financial Assessment and Benefits	Underway	
Voids (Tenant Rechargeable Repairs)	Underway	

2024/2025 Audit Recommendations Progress - Systems

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. 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.



There are currently no high priority recommendations that are overdue



2024/2025 Planned Actions Monitoring - Systems

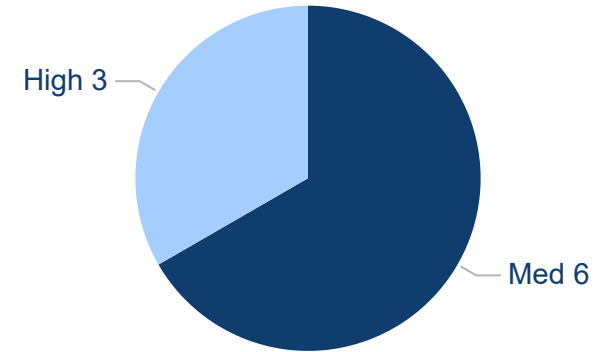
Historically Internal Audit have made recommendations based on findings arising from the internal audit review. Recommendations are written by the Auditor in collaboration with the service and subject to approval by key stakeholders as part of the final audit report.

Internal Audit are proposing to transfer responsibility and accountability for taking action to mitigate risks, highlighted by Internal Audit, to key stakeholders in the form of an Improvement Action Plan (IAP). The IAP would replace the current Recommendation Management Action Plan

The aim is to provide the following benefits

- Stakeholder ownership of the actions arising, more timely implementation of mitigating actions.
- Reduction in Internal Audits time spent agreeing recommendations and chasing for progress updates.
- Stakeholder accountability to Audit Committee for non-delivery of mitigating actions.

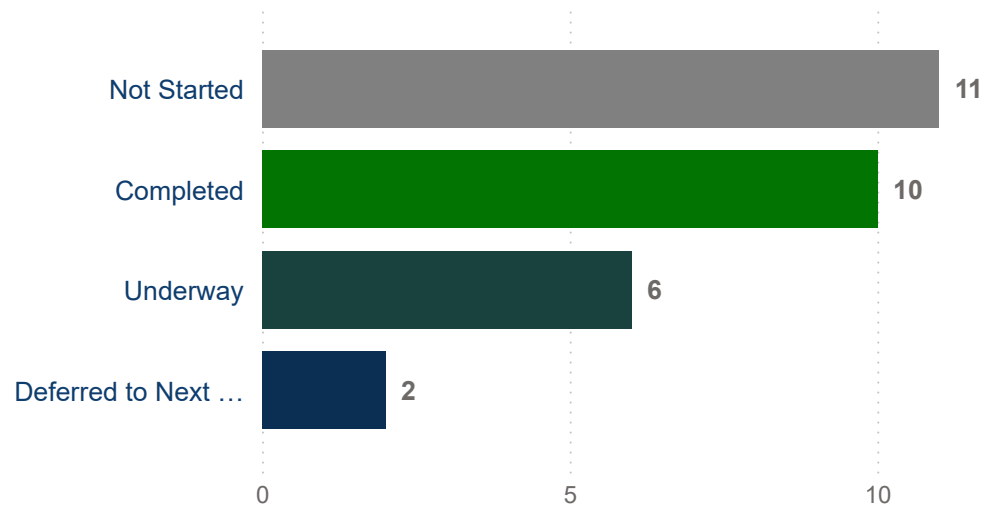
Expected Outcomes by Priority



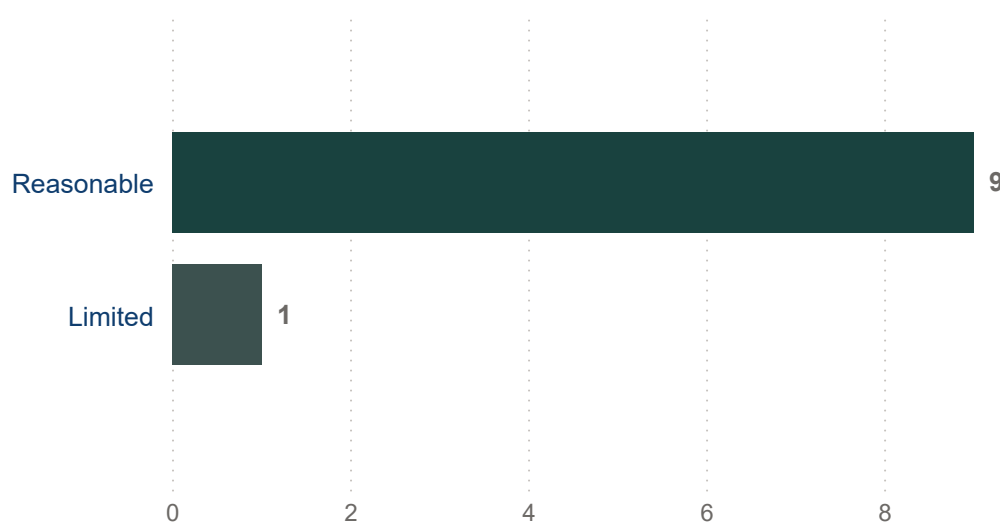
Audit Title	Expected Outcome	Priority	Expected Outcome Status
Court of Protection: Deputyship and Appointeeships	1:Management oversight and scrutiny of accounts, ensuring transparency and a clear separation of duties.	High	In Progress - Feb 25
Court of Protection: Deputyship and Appointeeships	2:Accounts are managed in accordance with OPG standards.	High	In Progress - Feb 25
Court of Protection: Deputyship and Appointeeships	3:Compliance with legislative and local requirements, including procurement; with robust audit trails.	High	In Progress - Feb 25
Court of Protection: Deputyship and Appointeeships	4:Provision of training and procedures.	Med	In Progress - Mar 25
Court of Protection: Deputyship and Appointeeships	5: Adequate income and collection processes.	Med	Complete
Court of Protection: Deputyship and Appointeeships	6: Accurate list of current (bona fide) debtors.	Med	Complete
Court of Protection: Deputyship and Appointeeships	7: Benchmarking against comparative local authorities.	Med	Complete
Court of Protection: Deputyship and Appointeeships	8: Explore alternative sources of support for more complex cases.	Med	Complete
Court of Protection: Deputyship and Appointeeships	9: Collaboration with other local authorities.	Med	Complete

2024/2025 Audit Plan Monitoring - Schools

Audits by Status



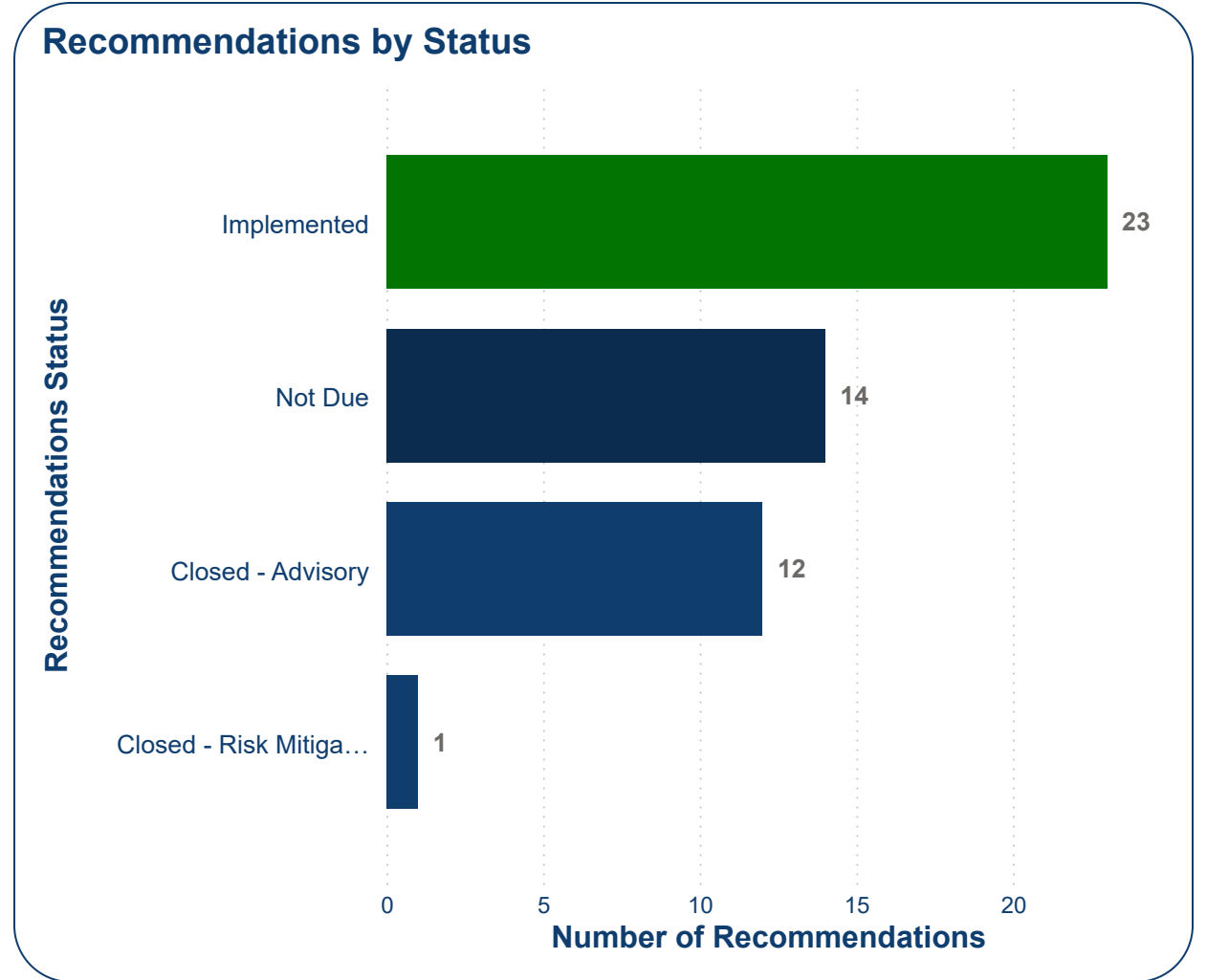
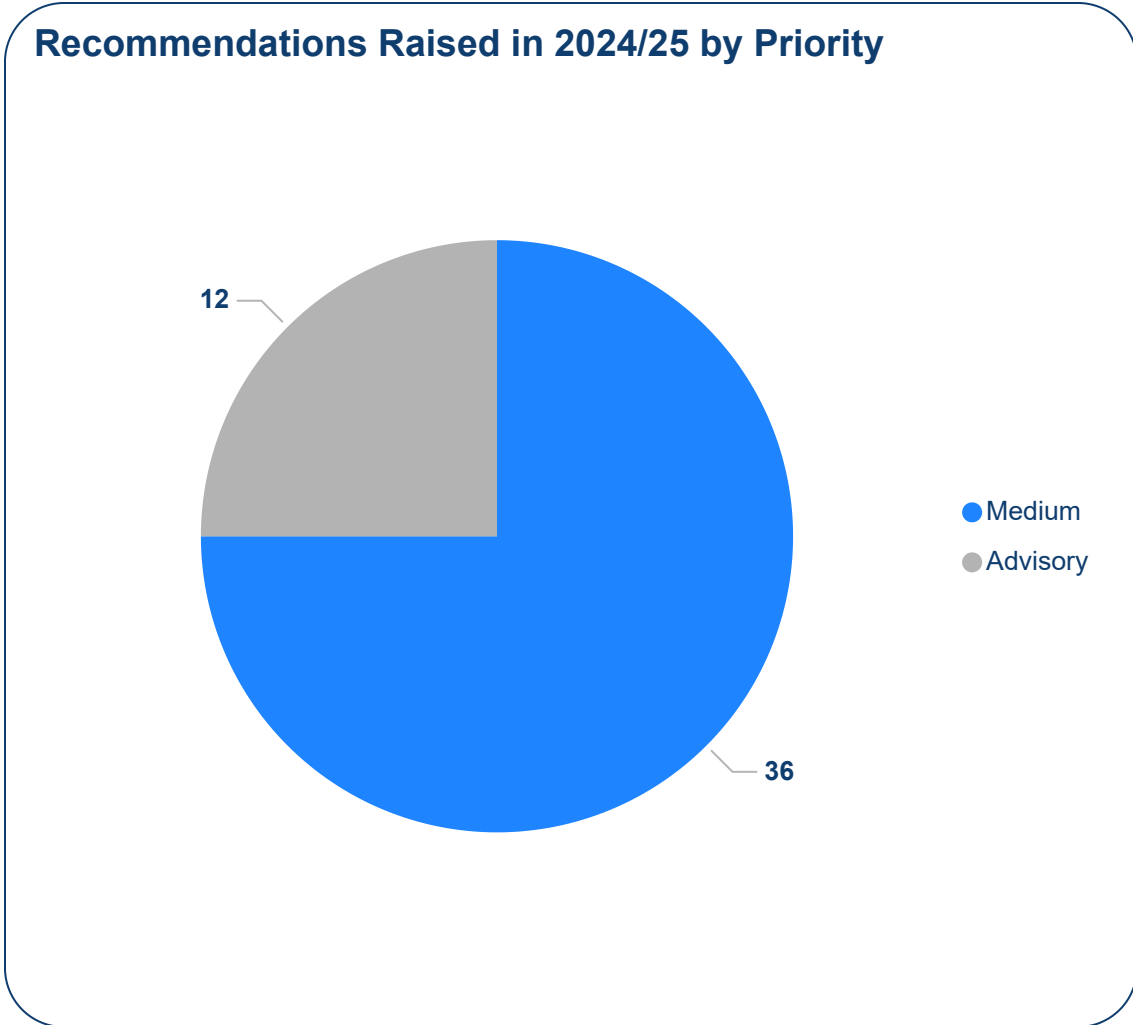
Audits by Assurance



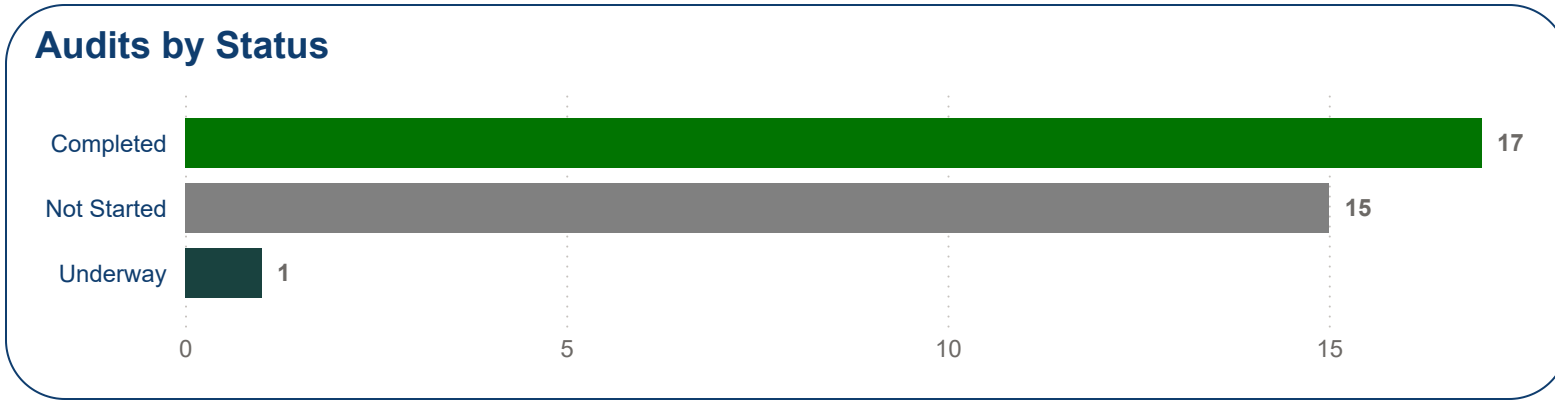
Title	Status	Assurance
Brady (TR)	Completed	Reasonable
Crownfield Infants (HC)	Completed	Reasonable
Engayne Primary (HC)	Completed	Reasonable
Harold Court Primary (TR)	Completed	Reasonable
Hilldene Primary (TR)	Completed	Reasonable
La Salette RC Primary (HC)	Completed	Reasonable
Shaw Primary Academy (HC)	Completed	Reasonable
St Marys Catholic Primary (TR)	Completed	Reasonable
Suttons (TR)	Completed	Reasonable
The Towers Federation (TR)	Completed	Limited
St Josephs Catholic Primary (TR)	Deferred to Next Year	
The Towers Federation (HC)	Deferred to Next Year	
Clockhouse Primary (HC)	Not Started	
Corbets Tey Primary (HC)	Not Started	
Harold Wood Primary (TR)	Not Started	
La Salette Catholic Primary (HC)	Not Started	
Langtons Infants (HC)	Not Started	
Rainham Village Primary (HC)	Not Started	
St Albans Catholic Primary (HC)	Not Started	
St Edwards Church of England Primary (HC)	Not Started	
St Josephs Catholic Primary (HC)	Not Started	
St Patricks Roman Catholic Primary (HC)	Not Started	
The Growing Together Federation (TR)	Not Started	
Emerson Park Academy (HC)	Underway	
Squirrels Heath Infants (TR)	Underway	
St Josephs - (HC)	Underway	
St Peters Catholic Primary (TR)	Underway	
The Aspire Learning Federation (HC)	Underway	
The Learning and Achievement Federation (TR)	Underway	

2024/2025 Audit Recommendations Progress - Schools

Similarly to systems audit recommendations, Internal Audit follows up all audit recommendations when the deadlines for implementation are due. Where schools buy in an annual Health Check, the scope would include following up on the implementation of recommendations raised during the previous audit.



2024/2025 Audit Plan Monitoring - Early Years



Title	Status
Wingle-Tye Preschool Ltd 1 (Nelmes School)	Completed
Truly Scrumptious Early Years (Romford) Day Nursery	Completed
Toddle-Inn Day Nursery	Completed
Rise Park Infants' School	Completed
Playhouse Preschool	Completed
Lottie and Ollie Day Nursery	Completed
Immanuel School	Completed
Elm Park Baptist Church Playgroup	Completed
Edenberries Day Nursery And Preschool	Completed
Creative Kids Day Nursery (Gidea Park)	Completed
Clockhouse Primary School	Completed
Childminder - SS	Completed
Childminder - KB	Completed
Childminder - DL	Completed
Childminder - BK	Completed
Childminder - AP	Completed
Childminder - AI	Completed

Title	Status
Towers Infant School	Underway
Bretons Preschool	Not Started
Chatterbugs Day Nursery	Not Started
Childminder - EW	Not Started
Childminder - JL	Not Started
Drapers' Pyrgo Priory School	Not Started
Essex After Schools Club Ltd - Drapers Pyrgo Priory	Not Started
Fledgelings Day Nursery (Hornchurch)	Not Started
Forget-me-Not Day Nursery	Not Started
Gidea Park Preparatory School and Nursery	Not Started
Playdays 1 Preschool (Harold Hill Community Centre)	Not Started
Playdays 2 Preschool (Betty Strathern Centre)	Not Started
Star Bright Day Nursery	Not Started
The Railway Children Gidea Park Nursery	Not Started
Tiddlywinks Playgroup Ltd	Not Started
Topsy Turvy Preschool	Not Started

2024/2025 Counter Fraud Audit Work

The counter fraud service is continuing to follow up, fraud referrals, desk-based intelligence checks and investigations with doorstep visits and Interviews under Caution where necessary. The Council take a zero tolerance approach to tenancy fraud and currently have 84 open investigations.

One non-housing referral was brought forward from the previous period and is still under investigation.

During the period 01/04/2024 to 20/12/2024, 24 non-housing referrals were also received; four of which were Whistleblowing referrals. Ten cases have been investigated and concluded and 14 referrals are currently being investigated.

Proactive Counter Fraud Investigations

Proactive work undertaken between 01/04/2024 and 20/12/2024

Area	Description	Number Received
Advice to Other Local Authorities	All Data Protection Act requests via Local Authorities, Police etc.	48
National Fraud Initiative	To co-ordinate the 2024/25 NFI. 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.	Data has now been uploaded to the NFI database for matching. Matches to be released from Friday 20/12/24

Reactive Investigation Cases

One referral was brought forward from the previous period and is still under investigation.

During 01/04/2024 to 20/12/2024 24 referrals were received; four of which, information was provided by Whistle-blowers:

- Ten cases have been investigated and concluded; and
- Fourteen referrals are under investigation.

2024/2025 Counter Fraud Audit Work

Housing Cases

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

Description	2023/24	2024/25 to Date
Total Notional Saving	971820	4032800
RTB stopped	3	30
RTB referred and reviewed	94	225
Properties recovered	14	5
Number of referrals for investigation	127	104
Notional Saving *	588000	210000
Notional Saving	383820	4092800

* Notional saving revised from 2022/23 figures as recommended method uses a standard formula to arrive at an average national cost to the taxpayer per detected tenancy fraud of £42,000

Mutual Exchanges and Successions

Housing Services refer Mutual Exchanges and Successions to the Counter Fraud Team to review.

A total of 24 Mutual Exchanges and 27 Successions have been referred and reviewed.

Two Mutual Exchanges and four Successions were denied.

Housing Cases

The following table illustrates the breakdown of cases:

Description	2024/25 (to date)
Number of referrals brought forward	84
Number of referrals currently under investigation	79
Open Investigations	71
Passed to Legal Services for Criminal / Civil Proceedings	7
Closed - Fraud Detected	3
Properties Recovered	3
Number of completed / closed investigations	20
Notice To Quit (NTQ) issued	2
Pending bailiff action / Eviction	2
Number of new referrals retained for investigation *	14
NFA / No Offence	13
Awaiting Court Hearing	1
Awaiting Eviction	1
Housing Application Cancelled	1
RTB stopped **	0

Key:

** Total number of referrals received and triaged was 93. Only 20 are being investigated as the remaining referrals do not get investigated by the Counter Fraud Team, e.g. Housing Benefit, other LA's.

*** Total number of RTB's referred and reviewed was 225. Thirty RTB cases were stopped by Counter Fraud at the initial review stage and therefore are not counted as investigations.