

# London Borough of Croydon

## Internal Audit Report

### 1 April 2024 to 31 October 2024

#### [Confidentiality and Disclosure Clause](#)

This report ("Report") was prepared by the Head of Internal Audit of London Borough of Croydon based on the internal audit work undertaken by Forvis Mazars LLP. The matters raised in this Report are only those which came to our attention during the internal audit work. Whilst every care has been taken to ensure that the information provided in this Report is as accurate as possible, Internal Audit have only been able to base findings on the information and documentation provided and consequently no complete guarantee can be given that this Report is necessarily a comprehensive statement of all the weaknesses that exist, or of all the improvements that may be required.

## 1. Internal Audit Performance

- 1.1 The 2024/25 internal audit plan was approved by the Audit and Governance Committee on 14 March 2023 and work in delivering the internal audit plan is now well underway.
- 1.2 As reported in the annual Head of Internal Audit report for 2023/24 to the Audit and Governance Committee (at the meeting held on 31 August 2024), although there was a knock-on impact on delivery of the Internal Audit Plan in the 2021/22 year, following the Covid-19 lockdown restrictions, internal audit activity caught up during 2022/23. All 2021/22, 2022/23 and 2023/24 year draft internal audit reports are now issued, although work is still ongoing to finalise some of these. Internal Audit is on target to complete the 2024/25 Internal Audit Plan on time, with all remaining internal audits scheduled in.

## 2. Audit Assurance

- 2.1 Internal Audit provides four levels of assurance as follows:

<b>Full</b>	The systems of internal control are sound and achieve all systems objectives and that all controls are being consistently applied.
<b>Substantial</b>	The systems of internal control are basically sound, there are weaknesses that put some of the systems objectives at risk and/or there is evidence that the level of non-compliance with some of the controls may put some of the system objectives at risk.
<b>Limited</b>	Weaknesses in the systems of internal control are such as to put the systems objectives at risk, and/or the level of non-compliance puts the system objectives at risk.
<b>No</b>	The system of internal control is generally weak leaving the system open to significant error or abuse and /or significant non-compliance with basic controls leaves the system open to error or abuse.

- 2.2 The table below lists the internal audits for which final reports were issued from 1 April to 31 October 2024. Some of these reports were also included in the annual Head of Internal Audit Report for 2023/24.

Internal Audit Title	Assurance Level	Planned Year	Included in the annual Head of Internal Audit Report 2023/24 √ / X
<b>Non-School Internal Audits</b>			
Bank Accounts	Limited	2023/24	√
Business Rates	Substantial	2023/24	√
Community Hubs / Libraries: Compliance Checks	Limited	2023/24	√
Disabled Facilities Grants	Substantial	2023/24	√

Internal Audit Report April 2024 to October 2024

Internal Audit Title	Assurance Level	Planned Year	Included in the annual Head of Internal Audit Report 2023/24 √ / X
Emergency and Temporary Accommodation: Income Collection	No Assurance could be provided	2023/24	√
Firewall Management	No Assurance	2023/24	√ (in draft)
General Ledger	Substantial	2023/24	√
Management of IT Strategy	Limited	2023/24	√ (in draft)
Mandatory Training	Limited	2023/24	√ (in draft)
Payroll	Substantial	2023/24	√
Premises Health & Safety: Water Tanks and Boosters, Lightning Conductors, sprinklers, etc.	No Assurance could be provided	2023/24	√ (in draft)
RAMS Contract	Substantial	2023/24	√
Registrars Income	Substantial	2023/24	√ (in draft)
Staff H&S: Lone Working	Limited	2023/24	√
Staff Sickness	Limited	2023/24	√
Starters and Leavers (Corporate)	Limited	2023/24	√
Sycamore House: Implementation of Lessons Learned	No	2023/24	√
Virtual School	Substantial	2023/24	√ (in draft)
Visiting Team	Limited	2023/24	√ (in draft)
Voids	Limited	2023/24	√
Brokerage – Sourcing	Substantial	2024/25	X
Cemeteries and Cash Handling	Limited	2024/25	X
Parking permits of the Highway	Limited	2024/25	X
Pensions Scheme Administration	Substantial	2024/25	X
SEN Transport: Travel Training	Substantial	2024/25	X
Shared Lives: Carer Recruitment	Substantial	2024/25	X

Internal Audit Title	Assurance Level	Planned Year	Included in the annual Head of Internal Audit Report 2023/24 √ / X
Tenancy Sign-Ups and New Tenancy Visits	Limited	2024/25	X
<b>School Audits</b>			
Christ Church C of E School	Limited	2023/24	√ (in draft)
Park Hill Infant School	Limited	2023/24	√ (in draft)
St Mary's Catholic High School	Limited	2023/24	√ (in draft)
Tunstall Nursery	Limited	2023/24	√ (in draft)
Forestdale Primary School	Substantial	2023/24	√
Ridgeway Primary School and Nursery	Substantial	2023/24	√

### 3. Follow-up audits – effective resolution of recommendations/issues

- 3.1 During 2024/25 in response to the Council's follow-up requirements, Internal Audit has continued following-up the status of the implementation of agreed actions for audits carried out during 2019/20, 2020/21, 2021/22, 2022/23 and 2023/24.
- 3.2 The implementation of management action plans in this report is predominantly assessed on management responses provided by the service and not on supporting documentary evidence.
- 3.3 Follow-up audits are undertaken to ensure that all the recommendations/issues raised have been successfully implemented/resolved according to the action plans agreed with the service managers. The Council's target for internal audit recommendations/issues to be resolved at the time of the follow-up audit is 80% for all priority 2 & 3 recommendations/issues and 90% for priority 1 recommendations/issues.

Performance Objective	Target	2019/20	2020/21	2021/22	2022/23	2023/24
Percentage of priority one actions implemented at the time of the follow up audit	90%	99%	68%	64%	61%	36%
Percentage of all actions implemented at the time of the follow up audit	80%	99%	90%	87%	51%	25%

3.4 The results of 2019/20, 2020/21, 2021/22, 2022/23 and 2023/24 audits that have been followed up but are not yet complete are included in Appendixes 1, 2, 3, 4, and 5 respectively (2017/18 and 2018/19 follow ups are complete).

3.5 It should be noted that delays in receiving management responses and finalising some 2021/22, 2022/23 and 2023/24 reports has meant that the follow ups of these audits were delayed.

3.5 Appendix 1 shows the 2019/20 follow-up audits undertaken to date and the number of recommendations/issues raised and implemented. 99% of the total recommendations/issues were found to have been implemented and 99% of the priority 1 recommendations/issues which have been followed up have been implemented. The outstanding priority 1 recommendations/issues are detailed below:

Audit Title	Assurance Level	Summary of recommendations/issues arising in outstanding priority 1 recommendations/issues
Lettings Allocations and Assessments	Limited	<p>A priority 1 issue was raised as the application forms (online and in hardcopy) in use were not compliant with the Data Protection Act 2018 or the General Data Protection Regulation.</p> <p><u>Current position:</u></p> <p>We have to collect data around the protected characteristics as set out in the Equality Act 2010 so we can demonstrate we are carrying our Public Sector Equality Duty. So, we do need the data, although it is not compulsory for applicants to fill out and is totally optional. In this regard, the application form is currently being revised to reflect this, (i.e. to make sure it is compliant with the UK GDPR and the Data Protection Act 2018.)</p>

3.6 Appendix 2 shows the 2020/21 follow-up audits undertaken to date and the number of recommendations/issues raised and implemented. 90% of the total recommendations/issues were found to have been implemented and 75% of the priority 1 recommendations/issues which have been followed up have been implemented. The outstanding priority 1 recommendations/issues are detailed below:

Audit Title	Assurance Level	Summary of outstanding recommendations/issues arising in priority 1 recommendations/issues
Creditors – Procure to Pay	Limited	<p>Priority 1 issues were raised as:</p> <ul style="list-style-type: none"> <li>Examination of the documentation retained for a sample of 17 transactions identified that, for five of these, the order was raised either after delivery or after the invoice date.</li> <li>Examination of the documentation retained for a sample of 17 transactions identified that, for four of these, the goods or services received check preceded actual delivery.</li> <li>Examination of the documentation retained for a sample of 17 transactions identified that five of the invoices included client names (including children in care) thus potentially breaching the Data Protection Act 2018.</li> <li>As at 28 September 2020, the Council had invoices totalling £25,757,492 on hold, of which £7,220,978 related to previous financial years (i.e., 2019/20 and prior) with oldest invoice on hold dated 8 May 2014.</li> </ul> <p><u>Current position:</u></p> <p>The follow up has been reported to the CMT audit focus group and is being addressed through the Oracle HR and Finance project.</p>
Clinical Governance	Limited	<p>A priority 1 issue was raised as there was no evidence of an overall clinical governance policy being in place for the Council and consequently the clinical governance framework and systems in place were unclear.</p>

Internal Audit Report April 2024 to October 2024

Audit Title	Assurance Level	Summary of outstanding recommendations/issues arising in priority 1 recommendations/issues
		<p>Workshop being organised to coordinate pulling together all the relevant information to produce a clinical governance policy. Stakeholders include Commissioners, Public Health, Designated Safeguarding leads and SWL CCG.</p> <p><u>Current position:</u></p> <p>The latest update provided in September 2024 was that 'Meetings with SWL ICB and other SWL boroughs have progressed slower than anticipated due to reduced resources and the summer break.</p> <p>Following discussions the policy is being redrafted and shared for internal review and testing. A formal update and implementation should be complete by March 2025.'</p>
Temporary Accommodation: Standards in Private Sector	Limited	<p>Priority 1 issues were raised as:</p> <ul style="list-style-type: none"> <li>Electrical, gas and energy certificates were not located for some of the sample of Croybond properties and most of the sample of Croylease properties checked.</li> <li>'Decent Homes Inspection' reports were not available for eight of the sample of 15 property records checked.</li> </ul> <p><u>Current position</u></p> <p>An update provided in May 2022 detailed, for each of the above respectively, that:</p> <ul style="list-style-type: none"> <li><i>'The procedure has now been completed and is being rolled out to the team. The next step is to set up the checking procedure for the Quality team. A percentage of cases will be checked and any issues noted and reported back to the team and the manager. The cases will continue to be checked until the correct documentation is in place.'</i></li> <li><i>'The procedure has now been revised and the Quality team will now introduce periodic checks with the new Head of Service and team manager. Also discussed will be the periodic visits made to Croylease properties to check on any issues with the property which will then be reported through for any repairs issues noted.'</i></li> </ul> <p>Internal Audit has asked for confirmation of checks and visits being in place before closing this follow up.</p>
Emission Based Parking Charges	Limited	<p>Priority 1 issues were raised as:</p> <ul style="list-style-type: none"> <li>The Council is using two suppliers 'Hozah' and 'Ringo' for the management of its car parks; however, contracts between the Council and both of these suppliers had expired at the time this audit was conducted.</li> <li>Hozah did not provide sufficient information to the Council in support of its payments relating to Spices Yard Car Park. Additionally, all users registered with Hozah receive an infinite parking session for Spices Yard Car Park, making it difficult to ensure that all users are required to pay when using Spices Yard Car Park.</li> </ul> <p><u>Current position:</u></p> <p>An update provided for each of the above respectively, that:</p> <ul style="list-style-type: none"> <li>Whilst this is correct with regard to Hozah and there is no contract in place we do have a live contract with Ringo that commenced on 11<sup>th</sup> April 2022. This contract is for a duration of 4 years until 10<sup>th</sup> April 2026 with an option to extend for a further 2-3 years. Hozah have not been able to demonstrate to Croydon that they are capable of charging the correct rates under emissions based on charging (EBC) bandings and the charges they were making were counter intuitive to EBC Bandings. We will advise Hozah that they no longer have the right to charge for parking. The only location they are operating at is Spicers Yard Car park.</li> <li>We will advise Hozah that they no longer have the right to charge for parking. The only location that they are operating at is Spicers Yard Car Park</li> </ul> <p>An updated response to this follow up has been received and will be reviewed.</p>

3.7 Appendix 3 shows the 2021/22 follow-up audits undertaken to date and the number of recommendations/issues raised and implemented. 87% of the total recommendations/issues were found to have been implemented and 64% of the priority 1 recommendations/issues which have been followed up have been implemented. The outstanding priority 1 recommendations/issues are detailed below:

Audit Title	Assurance Level	Summary of outstanding recommendations/issues arising in priority 1 recommendations/issues
Service Based Budget Monitoring Across the Organisation	Limited	<p>A priority 1 issue was raised as there is a lack of guidance and training provided to budget holders in relation to budget setting and monitoring processes.</p> <p><u>Current position:</u></p> <p>The latest update provided in October 2024 was 'The Oracle improvement programme includes updating the budget monitoring part of My Resources. The implementation of the system improvements will be supported through associated new training and updated guidance notes.'</p>
Housing Forecasting	Limited	<p>Priority 1 issues were raised as:</p> <ul style="list-style-type: none"> <li>• the Council does not prepare a housing forecast (lettings plan) each year</li> <li>• there is no management reporting in place in relation to housing forecasting and allocations.</li> </ul> <p><u>Current position</u></p> <p>An update provided detailed, for each of the above respectively, that:</p> <ul style="list-style-type: none"> <li>• 'This will be implemented following the Housing Allocation Scheme review which will be completed this year with the aim of submitting the revised version to Cabinet for approval by December 2024.'</li> <li>• 'this will be implemented following the Housing Allocations Scheme review which will be completed this year with the aim of submitting the revised version to Cabinet for approval by December 2024.'</li> </ul> <p>Updated response due January 2025.</p>
PMO Structure and Processes Review	Limited	<p>A priority 1 issue was raised as there was a lack of senior accountability for projects leading to project delays.</p> <p><u>Current position:</u></p> <p>'With the closure of the central PMO, the organisation has adopted central Government Functional Standard GoVS002, establishing directorate level portfolio management.</p> <p>This provides a framework by which we can assess project management across the organisation. The first assessments are scheduled for October 2024.</p> <p>However, there is a gap not fully defined, between ownership by the portfolios and governance and assurance by the corporate centre around reporting and management of the organisation as a whole (helicopter view), which is still being worked through.'</p> <p>An updated response has been received and is being reviewed.</p>

3.8 Appendix 4 shows the 2022/23 follow-up audits undertaken to date and the number of recommendations/issues raised and implemented. 51% of the total recommendations/issues were found to have been implemented and 61% of the priority 1 recommendations/issues which have been followed up have been implemented. The outstanding priority 1 recommendations/issues are detailed below:

Audit Title	Assurance Level	Summary of outstanding recommendations/issues arising in priority 1 recommendations/issues
Agency Use and IR35	Limited	Priority 1 issues were raised as:

Audit Title	Assurance Level	Summary of outstanding recommendations/issues arising in priority 1 recommendations/issues
		<ul style="list-style-type: none"> <li>Sample testing found that IR35 panel approval was not evident or applied for eight of the 15 suppliers subject to IR35 assessment before being set up in MyResources.</li> <li>A check was not in place to confirm if Adecco has an appropriate arrangement for agency workers in accordance with IR35 legislation.</li> </ul> <p><u>Current Position</u> Responses to follow up have been received and are currently under review.</p>
Children's Social Care Payments	Limited	<p>A priority 1 issue was raised as sample testing of five changes made to service providers' bank account details from the ContrOCC monitoring report for February 2023 and five amendments made to service providers' contract details between April 2022 and December 2022 found no evidence of check and approval from either the Line Manager for the Head of Service.</p> <p><u>Current Position</u> Responses to follow up have been received and are currently under review.</p>
School Admissions	Limited	<p>Priority 1 issues were raised as:</p> <ul style="list-style-type: none"> <li>School Admissions data of students over the age of 25 had not been deleted by the Council in line with the Data Protections Act 2028 and UK General Data Protection Regulations</li> <li>A significant number of children that had applied via the in-year proves were not receiving educations, including over 150 secondary school age children out of school for over four weeks and over 60 out of school for over eight weeks.</li> </ul> <p><u>Current position:</u> Waiting for updated response.</p>
SLWP Payment and Income of Funds	Limited	<p>Priority 1 issues were raised as:</p> <ul style="list-style-type: none"> <li>Invoices were raised on behalf of the Council by Veolia, meaning that the invoice was presented on Croydon headed paper and contained the Croydon VAT number, so in effect the Council was paying itself VAT. Also, only one supplier was set up on the Accounts Payable system for Veloia. As a consequence, there were several unpaid invoices relating to the service. This issue was also raised in 2021/22.</li> <li>Review of the Customer Statements issued to the Royal Borough of Kingston upon Thames and London Boroughs of Merton and Sutton (on 1 November 2022), found that a total of £5,656.743.46 in recharges remained outstanding.</li> </ul> <p><u>Current Position:</u> Updated responses have been received and are being reviewed.</p>

3.9 Appendix 5 shows the 2023/24 follow-up audits undertaken to date and the number of recommendations/issues raised and implemented. 25% of the total recommendations/issues were found to have been implemented and 36% of the priority 1 recommendations/issues which have been followed up have been implemented. The outstanding priority 1 recommendations/issues are detailed below:

Audit Title	Assurance Level	Summary of outstanding recommendations/issues arising in priority 1 recommendations/issues
Staff Lone Working	Limited	A priority 1 issues was raised as interviews with the Head of learning and Organisational Development and six Team Managers across the Children,



Audit Title	Assurance Level	Summary of outstanding recommendations/issues arising in priority 1 recommendations/issues
		<p>Young People and Education (CYPE), Adult Social Care and Health and Housing Directorates found that the completion of training related to line working was not monitored on a consistent basis.</p> <p><u>Current position:</u> Latest response stated 'The proposed H &amp; S training plan is with eh CMT and awaiting agreement. This should be completed and rolled out October 2024'.</p>
Contract Formalities – Scanning, Storage and Retrieval	Limited	<p>A priority 1 issue was raised as the Council was unable to retrieve four contracts from a sample of five selected from the contract register</p> <p>The latest response stated 'There is ambiguity of where contracts should be stored once they are signed. The Procurement transformation project is removing this ambiguity by introducing an e-signature solution for contract signings and a contract repository within a contract management module of the e-procurement software.'</p> <p><u>Current position:</u> We are waiting for updated responses.</p>
Bank Accounts	Limited	<p>Priority 1 issues were raised as:</p> <ul style="list-style-type: none"> <li>• There was no policy around the management of bank accounts in place meaning that the Council could not determine they had sight of all bank accounts held, and the roles and responsibilities were not defined in relation to this.</li> <li>• Reconciliations have not been prepared on a monthly basis for the general, salaries and general suspense accounts. These restarted in May 2023, with cumulative reconciliations being prepared for 2022/23. A review of these reconciliations indicated that these were incomplete, with explanations not being added to the document and key pieces of information (such as the date of preparation or approver's name) missing from the documents.</li> <li>• The Corporate Finance Team identified that settlement payments were made out of the salary account, meaning that these had bypassed the usual governance and approval processes for payments.</li> </ul> <p><u>Current position:</u> An update provided detailed, for each of the above respectively, that:</p> <ul style="list-style-type: none"> <li>• Procedures relating to the management of bank accounts are in the process of being written. An updated method of reconciling bank accounts in the ledger is being designed at tested, and if successful the policies will be written for this, by the agreed deadline of September 2024. Underway – not yet complete.</li> <li>• Monthly reconciliations of these 2 bank accounts and the general suspense items are now being prepared and are being independently reviewed. Note: the process by which these are done will be amended as part of recommendation 1. Completed (ongoing).</li> <li>• Discussions have taken place between HR and Finance to define the events that can require this, and how they will be communicated and accounted for. This work is not yet complete. Underway – not complete.</li> </ul>
Park Hill Infant School	Limited	<p>Priority 1 issues were raised as:</p> <ul style="list-style-type: none"> <li>• Examination of financial records held for a sample of 15 transactions from the School's Bank History Report from March 2023 to March 2024 identified that for three transactions, which were payments to self-employed individuals, the School undertook IR35 checks after the payments were made (£600.00, £1,150.00 and £1,260.00).</li> <li>• Review of the records for a sample of 15 transactions identified that for 14 transactions, a goods/services received check was not evidenced.</li> </ul> <p><u>Current position:</u> We are waiting for a response.</p>

## Appendix 1 - Follow-up of 2019/20 audits (incomplete follow ups only)

Financial Year	Audit Followed-up	Department	Assurance Level & Status	Total Raised		Implemented / Resolved	
						Total	Percentage
<b>Non School Audits</b>							
2019/20	Lettings, Allocations and Assessments	Housing	Limited 5 <sup>th</sup> follow up in progress	3	1	33%	
				One priority 1 issue not yet resolved			
2019/20	Placements in Private Housing Accommodation	Housing	Limited 5 <sup>th</sup> follow up in progress	4	2	50%	
<b>Grand Total: Issues /Recommendations and resolution/implementation from internal audits that have had responses</b>				<b>337</b>	<b>334</b>	<b>99%</b>	
<b>Grand Total: Priority 1 Issues/Recommendations and resolution/implementation from internal audits that have had responses</b>				<b>69</b>	<b>68</b>	<b>99%</b>	

DRAFT

## Appendix 2 - Follow-up of 2020/21 audits (incomplete follow ups only)

Financial Year	Audit Followed-up	Department	Assurance Level & Status	Total Raised	Resolved	
					Total	Percentage
<b>Non School Audits</b>						
2020/21	Creditors Procure to Pay	Resources	Limited 5 <sup>th</sup> follow up in progress	12	6	50%
				Four priority 1 issues not yet resolved		
2020/21	Clinical Governance	ASCH	Limited 6 <sup>th</sup> follow up in progress	6	3	50%
				One priority 1 issue not yet resolved		
2020/21	Temporary Accommodation – Standards in Private Sector	Housing	Limited 4 <sup>th</sup> follow up in progress	6	1	17%
				Two priority 1 issues not yet resolved.		
2020/21	Emission Based Parking charges	SCRER	Limited 2 <sup>nd</sup> follow up in progress	3	-	-
				Two priority 1 issues not yet resolved		
<b>Grand Total:</b>				<b>176</b>	<b>159</b>	<b>90%</b>
<b>Issues/Recommendations and resolution / implementation from internal audits that have had responses</b>						
<b>Grand Total:</b>				<b>28</b>	<b>19</b>	<b>68%</b>
<b>Priority 1 Issues/Recommendations and resolution / implementation from internal audits that have had responses</b>						

DRAFT

## Appendix 3 - Follow-up of 2021/22 audits (incomplete follow ups only)

Financial Year	Audit Followed-up	Department	Assurance Level & Status	Total Raised	Resolved	
					Total	Percentage
<b>Non School Audits</b>						
2021/22	Service Based Monitoring – Across the Organisation	Resources	Limited 4 <sup>th</sup> follow up in progress	4	1	25%
				One priority 1 issue not yet resolved		
2021/22	Housing Forecasting	Housing	Limited 2 <sup>nd</sup> follow up in progress	4	1	25%
				Two priority 1 issues not yet resolved		
2021/22	Information management	Resources	Limited 4 <sup>th</sup> follow up in progress	3	2	66%
2021/22	My Resources – HR Module	ACE	Limited 3 <sup>rd</sup> follow up in progress	4	2	50%
2021/22	PMO Structures and Processes Review	ACE	Limited 2 <sup>nd</sup> follow up in progress	5	4	80%
				One priority 1 issue not yet resolved		
2021/22	IT Asset Management	ACE	Substantial 1 <sup>st</sup> follow up in progress	2	-	-
<b>Non-School Audits Sub Total: Issues and resolution from audits that have had responses</b>				<b>64</b>	<b>52</b>	<b>81%</b>
<b>Non-School Audits Sub Total: Priority 1 Issues and resolution from audits that have had responses</b>				<b>10</b>	<b>6</b>	<b>60%</b>
<b>School Audits Sub Total: Recommendations and implementation from internal audits that have had responses</b>				<b>27</b>	<b>27</b>	<b>100%</b>
<b>School Audits Sub Total: Priority 1 recommendations and implementation from internal audits that have had responses</b>				<b>1</b>	<b>1</b>	<b>100%</b>
<b>Grand total: Issues / Recommendations and resolution / implementation from internal audits that have had responses</b>				<b>91</b>	<b>79</b>	<b>87%</b>
<b>Priority 1 Issues / Recommendations and implementation / resolution from internal audits that have had responses</b>				<b>11</b>	<b>7</b>	<b>64%</b>

## Appendix 4 - Follow-up of 2022/23 audits (incomplete follow ups only)

Financial Year	Audit Followed-up	Department	Assurance Level & Status	Total Raised	Resolved	
					Total	Percentage
<b>Non School Audits</b>						
2022/23	Agency Use and IR35	ACE	Limited 2 <sup>nd</sup> follow up in progress	3	1	33%
				Two priority 1 issues not yet resolved		
2022/23	Payments to Schools	CYPE	Limited 1 <sup>st</sup> follow up in progress	5	-	-
2022/23	ASC Adult Social Care Transportation Costs	ASCH	Substantial 1 <sup>st</sup> follow up in progress	4	-	-
2022/23	Legal Services	Resources	No 1 <sup>st</sup> follow up in progress	8	-	-
2022/23	Planning Enforcement – Data Management	SCRER	Limited 1 <sup>st</sup> follow up in progress	5	-	-
2022/23	IT Vulnerability Management	ACE	Limited 1 <sup>st</sup> follow up in progress	3	-	-
2022/23	School Admissions	CYPE	Limited 2 <sup>nd</sup> follow up in progress	5	3	60%
				Two priority 1 issues not yet resolved		
2022/23	SGO Allowances	CYPE	Limited 4 <sup>th</sup> follow up in progress	10	4	40%
2022/23	Fire Safety (FRAs)	Housing	Limited 1 <sup>st</sup> follow up in progress	11	-	-
2022/23	Housing – Leaseholder Service Charges	Housing	Limited 3 <sup>rd</sup> follow up in progress	7	5	71%
2022/23	SLWP Payment and Income of Funds	SCRER	Limited 3 <sup>rd</sup> follow up in progress	2	-	-
				Two priority 1 issues not yet resolved		
2022/23	Member / Officer Protocol Staff Training	Resources	Substantial 2 <sup>nd</sup> follow up in progress	4	2	50%
2022/23	DBS Renewals	ACE	Substantial 3 <sup>rd</sup> follow up in progress	4	-	-
2022/23	Performance Management Data Quality – Children’s Services	CYPE	Substantial 1 <sup>st</sup> follow up in progress	3	-	-
2022/23	Fostering – Governance over Foster Carers	CYPE	Substantial 1 <sup>st</sup> follow up in progress	2	-	-
2022/23	Tenant Service Charges	Housing	Substantial 3 <sup>rd</sup> follow up in progress	1	-	-
2022/23	Performance Management Data Quality – Children’s Services	CYP&E	Substantial 1 <sup>st</sup> follow up in progress	3	-	-
2022/23	Housing Disrepairs	Housing	No 1 <sup>st</sup> follow up in progress	10	-	-
2022/23	Housing Tenancy Checks	Housing	No 1 <sup>st</sup> follow up in progress	6	-	-

Internal Audit Report April 2024 to October 2024

Financial Year	Audit Followed-up	Department	Assurance Level & Status	Total Raised	Resolved	
					Total	Percentage
2022/23	Children's Social Care Payments	CYPE	Limited 2 <sup>nd</sup> follow up in progress	4	2	50%
				One priority 1 issue not yet resolved		
2022/23	Parking Enforcement – Focus on Income	SCRER	Limited 2 <sup>nd</sup> follow up in progress	5	2	40%
2022/23	Traded Services - Education	CYPE	Limited 1 <sup>st</sup> follow up in progress	3	-	-
<b>Non-School Audits Sub Total: Issues and resolution from audits that have had responses</b>				<b>108</b>	<b>19</b>	<b>18%</b>
<b>Non-School Audits Sub Total: Priority 1 Issues and resolution from audits that have had responses</b>				<b>18</b>	<b>11</b>	<b>61%</b>
<b>School Audits Sub Total: Recommendations and implementation from internal audits that have had responses</b>				<b>74</b>	<b>74</b>	<b>100%</b>
<b>School Audits Sub Total: Priority 1 recommendations and implementation from internal audits that have had responses</b>				<b>-</b>	<b>-</b>	<b>-</b>
<b>Grand total: Issues/Recommendations and resolution/implementation from internal audits that have had responses</b>				<b>182</b>	<b>93</b>	<b>51%</b>
<b>Priority 1 Issues/Recommendations and implementation/resolution from internal audits that have had responses</b>				<b>18</b>	<b>11</b>	<b>61%</b>

DRAFT

## Appendix 5 - Follow-up of 2023/24 audits

Financial Year	Audit Followed-up	Department	Assurance Level & Status	Total Raised	Resolved	
					Total	Percentage
<b>Non School Audits</b>						
2023/24	Contract Formalities – Scanning, Storage and Retrieval	Resources	Limited 2 <sup>nd</sup> follow up in progress	4	3	75%
				One priority 1 issue not yet resolved		
2023/24	HMO Licensing	SCRER	Limited No further follow up	3	3	100%
2023/24	New Election Requirement - Readiness	ACE	Substantial No further follow up	5	4	80%
2023/24	SEND	CYPE	Substantial No further follow up	3	3	100%
2023/24	Cemeteries and Crematoria	ACE	Limited 1 <sup>st</sup> follow up in progress	9	-	-
2023/24	Bank Accounts	Resources	Limited 2 <sup>nd</sup> follow up in progress	10	2	20%
				Three priority 1 issues not yet resolved		
2023/24	Staff Sickness	ACE	Limited 2 <sup>nd</sup> follow up in progress	8	-	-
2023/24	Staff Lone Working	Corporate	Limited 2 <sup>nd</sup> follow up in progress	6	1	17%
				One priority 1 issue not yet resolved		
2023/24	Voids	Housing	Limited 1 <sup>st</sup> follow up in progress	7	-	-
2023/24	Libraries: Compliance Checks	SCRER	Limited 1 <sup>st</sup> follow up in progress	7	-	-
2023/24	Starters and Leavers	ACE	Limited 1 <sup>st</sup> follow up in progress	4	-	-
<b>Non-School Audits Sub Total: Issues and resolution from audits that have had responses</b>				<b>66</b>	<b>16</b>	<b>24%</b>
<b>Non-School Audits Sub Total: Priority 1 Issues and resolution from audits that have had responses</b>				<b>9</b>	<b>4</b>	<b>44%</b>

<b>School Audits</b>						
Financial Year	Audit Followed-up	Department	Assurance Level & Status	Total Raised	Resolved	
					Total	Percentage
2023/24	Ridgeway Primary School	CYPE	Substantial 1 <sup>st</sup> follow up in progress	9	-	-
2023/24	Forestdale Primary School	CYPE	Substantial No further follow up	1	1	100%
2023/24	Park Hill Infant School	CYPE	Limited 1 <sup>st</sup> follow up in progress	9	-	-
				Two priority 1 issues not yet resolved		
<b>School Audits Sub Total: Recommendations and implementation from internal audits that have had responses</b>				<b>19</b>	<b>1</b>	<b>5%</b>
<b>School Audits Sub Total: Priority 1 recommendations and implementation from internal audits that have had responses</b>				<b>2</b>	<b>0</b>	<b>0%</b>

Internal Audit Report April 2024 to October 2024

<b>Grand total: Issues / Recommendations and resolution / implementation from internal audits that have had responses</b>	<b>68</b>	<b>17</b>	<b>25%</b>
<b>Priority 1 Issues / Recommendations and implementation / resolution from internal audits that have had responses</b>	<b>11</b>	<b>4</b>	<b>36%</b>

DRAFT