

## Appendix A

Completed Audits for the period January to April 2020

Audit Title	Key Findings
Car Parks	<p>Medium risk:</p> <ul style="list-style-type: none"><li>• Analysis of the usage, land value and income generating ability of all car parks, and</li><li>• Completeness and accuracy of Civil Enforcement Officer deployment hours.</li></ul> <p>Low risk:</p> <ul style="list-style-type: none"><li>• Governance and control over internal operational process, procedure and policy documents, and</li><li>• Car park risk assessments.</li></ul>
IT Access and Identity Management	<p>High risk:</p> <ul style="list-style-type: none"><li>• Access to applications.</li></ul> <p>Medium risk:</p> <ul style="list-style-type: none"><li>• User Access Reviews;</li><li>• Audit Log Management and Monitoring of Users;</li><li>• New User Creation Requests and Approvals;</li><li>• Leavers Process and</li><li>• Password Controls.</li></ul>
Staff Benefits	<p>High risk:</p> <ul style="list-style-type: none"><li>• Effective and regular management reporting and reconciliations of staff beneficial loans;</li><li>• Loan policy or procedures and roles and responsibilities;</li><li>• Central record of loans issued.</li></ul> <p>Medium risk:</p> <ul style="list-style-type: none"><li>• Season ticket loans compliance with the relevant terms and conditions;</li><li>• Welfare loans compliance with terms and conditions;</li><li>• Car loan compliance with the relevant terms and conditions</li></ul>
First Wave Housing Rent Collection	<p>High risk:</p> <ul style="list-style-type: none"><li>• Rent Collection KPI.</li></ul> <p>Medium risk:</p> <ul style="list-style-type: none"><li>• Guidance around arrears rental agreements;</li><li>• Formal evidence of monitoring of rental agreements, and</li><li>• Non-compliance with the arrears recovery process.</li></ul>

VAT	<p>Medium risk:</p> <ul style="list-style-type: none"> <li>• Sampling / trend analysis of the figures provided by the schools in the borough.</li> <li>• Application the 'reverse charge' and reporting payments to international suppliers on its VAT return.</li> <li>• AR control testing synchronisation with the VAT return preparation process.</li> <li>• Partial exemption calculations.</li> </ul> <p>Low risk issue is in relation to VAT returns trend or seasonal analysis.</p>
Apprenticeships	<p>Medium risk</p> <ul style="list-style-type: none"> <li>• Monitoring and reporting of performance against priorities set out in the Apprenticeships Strategy.</li> </ul> <p>Low risk:</p> <ul style="list-style-type: none"> <li>• process documentation;</li> <li>• apprentice's recruitment and induction records, and</li> <li>• Ongoing support to apprentices.</li> </ul>
Housing Allocation	<p>Medium risk:</p> <ul style="list-style-type: none"> <li>• Evidence for homeless housing applications.</li> <li>• Evidence regarding verification checks for residents during the allocations process.</li> <li>• Monitoring of fraud awareness training for staff within the Housing team.</li> </ul>
Attendance Management	<p>Medium risk:</p> <ul style="list-style-type: none"> <li>• Training - compliance from managers with the Attendance Management Policy.</li> </ul> <p>Low risk:</p> <ul style="list-style-type: none"> <li>• HR Records - records on Infostore.</li> </ul>
Pension Fund	<p>Medium risk:</p> <ul style="list-style-type: none"> <li>• Terms of Reference for the PFSC and vacant posts within the two governing bodies;</li> <li>• Skills matrix for members of both PFSC and Pension Board.</li> </ul> <p>Low risk:</p> <ul style="list-style-type: none"> <li>• Monitoring arrangements to oversee the administration of LCIV.</li> <li>• Investments in passive trackers that exclusively follow Environmental, Social and Governance (ESG) indexes.</li> </ul>
Legal Services Case Risk Management	<p>Medium risk:</p> <ul style="list-style-type: none"> <li>• Risk Management Forms.</li> <li>• File and work reviews - management trail.</li> </ul> <p>Low risk:</p> <ul style="list-style-type: none"> <li>• evidence of approval to instruct Counsel.</li> <li>• oversight of the demotion of risk cases.</li> <li>• Evidence of closure of a risk file.</li> </ul>