

Appendix A

Completed Audits for the period May to November 2020

Audit Title	Key Findings
Capital Letters	One medium risk issue - Late notification from Capital Letters of properties procured and the associated payments from Brent Council.
Council Tax	<p>One high risk issue - A number of discounts applied that did not have a review or end date.</p> <p>Three medium risk findings:</p> <ul style="list-style-type: none"> • Evidence is not being retained for applied discounts. • The refunds policy is out of date and the procedure note is lacking in detail. • Reconciliations from Northgate to the General Ledger do not match.
IT Asset Management in the Shared Service	<p>One high risk issue - No formal Shared Technology IT Asset Management policy has been developed and communicated to the wider Council.</p> <p>Three medium risk findings:</p> <ul style="list-style-type: none"> • No periodic reconciliation of IT assets. • No periodic reporting of IT assets to both ICT and business management. • No automated process to ensure that ICT hardware inventory is updated following events such as recruitment, redeployment, extended leave, resignation or dismissal. <p>One low risk finding - A lack of general awareness and training for Council staff related to IT Asset purchases.</p>
Additional Restrictions Grant	<p>Memo issued:</p> <ul style="list-style-type: none"> • Documents should be requested prior to payment of grant. • Regular spot checks prior to payment of grant • Maintenance of records to aid an effective trail.
IT Project Delivery	<p>One high risk finding - Lack of a defined, overarching IT Project Delivery methodology.</p> <p>Two medium risk findings:</p> <ul style="list-style-type: none"> • Budget Tracking and Monitoring • Project Handover Strategy. <p>One low risk finding - Project Management and Reporting Tools.</p>
Introductory Tenancies	One High Risk finding - insufficient evidence to demonstrate that each of the key stages in the Introductory Tenancies pathway had been completed.

	<p>Two Medium Risk findings:</p> <ul style="list-style-type: none"> • No formal training arrangements for officers involved with Introductory Tenancies. • Procedures not been updated since August 2015 and do not reflect current practices.
Housing Succession	<p>High risk finding – No process to provide consolidated reporting to senior management on performance.</p> <p>Three medium risk findings:</p> <ul style="list-style-type: none"> • Succession process document does not reflect updates embedded into the CRM system. • Absence of checks to confirm that all relevant eligibility checks have been performed. • No formal, mandatory training sessions or programmes for officers.
Accounts Payable	<p>One high risk - inconsistencies and non-adherence to procedural guidance for setup of new commercial and non-commercial suppliers.</p> <p>Five medium risk findings:</p> <ul style="list-style-type: none"> • Approved Supplier List includes inactivate suppliers not been used since 2018/19. • No guidance in place outlining controls, roles and responsibilities for receiving and processing credit notes/overpayments. • Anomalies between suppliers and invoice payments. • Existing Black box policy does not reflect current practice. • Oracle cloud training program should be provided to relevant employees.
Temporary Workers	<p>One high risk finding - no KPIs against which Comensura's performance is being measured to ensure agreed standards are maintained;</p> <p>Two medium risk:</p> <ul style="list-style-type: none"> • Shared action plan does not show date when an action is added or who is responsible; • Management reporting for off-contract expenditure does not list the worker's start date. <p>One low risk - Recruitment and Selection policy document does not have an implementation or review date.</p>
Planning	<p>Two medium risk findings:</p> <ul style="list-style-type: none"> • Inaccuracies and delays in adhering to the public consultation process. • Decision-making process for one application exceeded the timescales stipulated by the statutory determination period.
Treasury Management	<p>One medium risk issue - Transactions for which evidence of approval had not been uploaded onto SharePoint.</p> <p>Two low risk:</p> <ul style="list-style-type: none"> • Authoriser responsibility document has not been updated to reflect staff changes. • No formal process to assess broker performance.

Commercial Supplier Set Up	<p>Memo issued raising issues around:</p> <ul style="list-style-type: none"> • System for verifying account sort codes; • List of new supplier registrations; • Regular spot checks on a sample of new commercial supplier registrations.
Barham Park Accounts	Internal Audit acted as an independent examiner and reviewed the draft Barham Park Trust 2020-21 accounts which will be submitted to the Charities Commission.