

Appendix 2 - Summary of Audit Findings

Audit Title	Summary of Key Findings
<p>Housing Compliance</p> <p>I4b and FWH commissioned an internal audit review into its health and safety compliance controls, The audit resulted in six High Risk issues and one Medium Risk issue. As i4b and FWH properties are primarily managed through its Service Level Agreement with Brent Housing Management (BHM), it was acknowledged that the findings identified within this review may be equally attributable to the Council's housing stock, also managed by BHM. As a result, a supplementary report was issued recommending that BHM consider the application and implementation of all recommendations across all housing stock managed by BHM.</p>	<p>The six High Risk issues related to the following areas:</p> <ol style="list-style-type: none"> 1) <i>Health and safety compliance status</i>: Implementing a central system for monitoring health and safety compliance for properties. 2) <i>Oversight of compliance status: ensuring that health and safety compliance obligations, managed by third-parties, feed into a central system overseen by Brent Housing Management.</i> 3) <i>Management Reporting</i>: the regular reporting of all elements of health and safety compliance to respective boards. 4) <i>Monitoring of remedial works: the evidencing of the completion of remedial works</i> 5) <i>Health and safety compliance status in communal areas for leasehold properties: evidencing assurance of health and safety compliance for communal areas in leasehold properties.</i> 6) <i>Information recorded on property/asset listings</i>: evidencing reconciliations between health and safety compliance obligations and property/asset databases. <p>The Medium Risk issue raised was in relation to the completeness of health and safety policies.</p> <p>A follow-up review is currently underway, and outcomes will be reported as part of the Annual Internal Audit Report.</p>
<p>Fostering</p> <p><i>Indicative Scope</i>: a risk based review to provide assurance on the effectiveness and robustness of the control environment relating to the</p>	<p>Four Medium Risk issues were raised:</p> <ol style="list-style-type: none"> 1) A number of the Connected Person/Foster Carers case notes reviewed were incomplete, including the absence of a signed agreements; panel minutes or decision letters; and evidence of training undertaken. <p><i>Management Response</i>:</p>

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<p>arrangements in place around the strategic administration of providing a local authority fostering service.</p> <p>The audit focused on the following sub-processes :</p> <ul style="list-style-type: none"> • Payments; • Training, Support and monitoring; • Vetting; • Reporting. 	<p><i>Case file audits in Fostering have been commenced and will be on-going monthly to ensure all recordings are up to date and uploaded onto Mosaic.</i></p> <p>2) We noted a lack of oversight and reporting of Connected Person/Foster Carer overpaid payment packages;</p> <p><i>Management Response: Monthly reports will be shared with the Operational Director, Safeguarding, Partnerships and Strategy on current overpayment position and recovery strategy. Consultation with foster carers will return to a pre-pandemic payment approach of one week in advance and one week in arrears.</i></p> <p>3) We noted an absence of local and documented procedures to support the Fostering Team in completing their daily tasks.</p> <p><i>Management Response: We will draft and implement local procedures that support all of the key processes that are required to manage the Fostering Service</i></p> <p>4) A formal succession plan is not in place to address the potential shortfall of carers due to the high number of mature Council registered Connected Person/Foster Carers.</p> <p><i>Management Response: The Marketing and Recruitment Strategy to take into account the findings of this internal audit around succession planning.</i></p>
<p>Debt Management</p> <p><i>Indicative Scope:</i> a risk based review to provide assurance on the effectiveness and robustness of the control environment relating to the</p>	<p>One High Risk and two Medium Risk issues were raised:</p> <p>High Risk</p> <p>1) It was identified that no write offs have been processed on Oracle Cloud since the introduction of the new system in September 2021.</p> <p><i>Management Response:</i></p>

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<p>Council's arrangements for Debt Management.</p> <p>The review focused on assessing the effectiveness of controls across a number of key areas, including Policies and Procedures; Write Offs; Approvals and Management Information and Reporting.</p>	<p>Write offs are now being processed by Accounts Receivable. Adjustments are used to do writes offs at present and are being processed in Oracle. Write off functionality needs to be set up with the correct GL coding.</p> <p>Medium Risk</p> <p>2) The Service Level Agreement (SLA) between the Debt and Income team and Accounts Receivable (AR) team has not been approved and signed off.</p> <p><i>Management Response:</i> The SLA between Accounts Receivable & Debt Recovery remains unsigned post migration to Cloud and needs to be signed off. AR & DR to agree timescales for resolution of escalated Hornbill tickets followed by approval signatures.</p> <p>3) Debt Write Offs are not on the agenda for the Debt Board.</p> <p><i>Management Response:</i> Debt Write Offs to be included in the agenda for the Income and Debt Management Board. KPIs relating to the SLA and the Debt and Income team will be reported on.</p>