

## APPENDIX 1

Assurance level	Significance	Directorate	Audit title
<b>LIMITED</b>			
	Extensive	Place	Management and Control of Markets
	Extensive	Adults, Health and Community	Management of Deprivation of Liberty Safeguards (DoLS)
	Extensive	Adults, Health and Community	Rapid Response Team – Service Review
	Moderate	Place	Management and Control of Handy Person's Service
<b>SUBSTANTIAL</b>	Extensive	Resources	Creditors Systems
	Extensive	Resources	HR and Payroll Systems
	Extensive	Adults, Health and Community	Care Plans – Follow Up Audit
	Moderate	Children and Culture	Elective Home Education

## Limited Assurance Audits

Title	Date of Report	Comments / Findings	Scale of Service	Assurance Level
Management and Control of Markets	May 2019	<p>This audit reviewed systems for planning, managing and carrying out enforcement of the Council's markets. There are 10 markets in the borough, cumulatively open for 364 days each year. These include iconic markets such as Brick Lane, Columbia Road and Petticoat Lane. The Market Service operates a Street Trading Account, with reserves of £164,024 for 2018/19, with budgeted expenditure of £1,452,680 and budgeted income of £1,402,280.</p> <p>Our review showed that there were documented procedures for management of operational aspects. Systems were in place to ensure that temporary and additional pitches were paid for in advance by traders. There were adequate arrangements for collection of income and identification and recovery of outstanding income. However, the audit identified the following issues:</p> <ul style="list-style-type: none"> <li>• The Cabinet approved "The High Streets &amp; Town Centre's Strategy (2017 – 2022)" on 31/10/2018, with one key priority viz. to improve the management of street markets. Although, an action plan was drafted, it needed to be finalised and implemented.</li> <li>• There were no documented procedures for Management to provide oversight and monitor compliance with Markets Enforcement requirements. We have therefore recommended that procedures should document the various levels of management together with their roles and responsibilities in overseeing enforcement of the markets.</li> <li>• The Markets Service has its own Audit process, but there were no clear standards, written procedures or documented methodology supporting the audit process. We have recommended that the audit process should be made more effective and that the Market Service should undertake more proactive joined up working with Internal Audit and the Council's Anti-Fraud Team.</li> </ul>	Extensive	Limited

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Management and Control of Markets	May 2019	<ul style="list-style-type: none"> <li>• Audit observations of Roman Road and Whitechapel markets showed that enforcement control exercised by the Market Inspection function was not effective and needed to be improved to ensure that Traders comply with the required conditions of their trading licences. We found that a number of pitches marked off as vacant were occupied; traders not displaying their names and up to date registration licence number or Identification; and pitches were oversized. Therefore, we could not give any assurance over the effectiveness of market enforcement undertaken by Inspectors.</li> <li>• No outcome measures or targets have been set in order to reduce the levels of illegal trading. Audit testing and analysis showed a number of Market officers had very little enforcement activity recorded during the period. We were not clear what management action has been taken to address this. We have, therefore, recommended that clear performance measures and targets should be introduced in respect of the reduction of illegal trading which should be regularly monitored and reported on to higher level of management</li> </ul> <p>All findings and recommendations were agreed with the Interim Head of Communities &amp; Enforcement and Divisional Director, Public realm. Final report was issued to the Corporate Director of Place.</p>		

Title	Date of Report	Comments / Findings	Scale of Service	Assurance Level
Management and Control for Deprivation of Liberty Safeguards (DoLS)	April 2019	<p>This audit reviewed the controls for processing applications from managing authorities (hospitals and care homes) for authorisation to lawfully deprive somebody of their liberty. The Council is the supervisory body for the Deprivation of Liberty Safeguard (DoLS) process and has statutory responsibility for considering a deprivation of liberty request received from a managing body, commissioning the statutory assessments and, where all the assessments agree, authorising deprivation of liberty to take place.</p> <p>From our review, we can provide Limited <b>Assurance</b> for systems design as key elements of systems and controls needed to be clearly designed and documented to monitor compliance. However, in view of high volume of work and limited staffing resources, we have provided <b>Substantial Assurance</b> over control effectiveness for urgent cases, which is a priority for the service.. The key issues and risks identified in the report are summarised below:</p> <ul style="list-style-type: none"> <li>• There were no written procedures for the allocation of assessments. The method for allocating assessments to mental health and best interest assessors in respect of <b>non-urgent</b> cases was not clear and the waiting time was not tracked. As at November 2018, of 158 cases waiting to be assessed, 48 had been waiting for over one year.</li> <li>• The annual government return had not been prepared in accordance with collection criteria set out by NHS Digital. Applications made in the previous year, but still awaiting sign off in the current year had not been included in the return. There was no management review prior to submission.</li> <li>• The procedures for the DOLS team were not complete and up-to-date. Many internal processes, such as allocation of assessments to Mental Health and Best Interest assessors, were not covered. In addition, there was little documentary evidence to support the suitability of external assessors , e.g. their training, qualification, professional indemnity insurance and DBS checks.</li> </ul>	Extensive	Limited

Title	Date of Report	Comments / Findings	Scale of Service	Assurance Level
Management and Control for Deprivation of Liberty Safeguards (DoLS)	April 2019	<ul style="list-style-type: none"> <li>• In our sample testing 6 cases which were approved for deprivation of liberties, there was no evidence that a Relevant Person's Representative had been appointed in 2 cases. The Council as the supervisory body may not discharge its duty under the Mental Care Act if a Relevant Person's Representative is not appointed as soon as an application has been authorised.</li> <li>• We noted that Emails with attachments containing sensitive personal data were being received from third parties (hospitals, care homes, and external assessors). There was no procedure/protocol to guide third parties in ensuring that personal data was protected.</li> <li>• As conditions attached to authorisations were not being tracked, there was no assurance for the council as the supervisory body, that conditions of deprivation of liberty, were being monitored and met.</li> <li>• There was no formal performance management system for the DoLS process.</li> </ul> <p>All findings and recommendations were agreed with the Interim Divisional Director, Adult Social Care. The final report was issued to the Corporate Director of Health, Adults and Community.</p>		

Title	Date of Report	Comments / Findings	Scale of Service	Assurance Level
Rapid Response Team – Service Review	April 2019	<p>The objective of this audit was to provide assurance that controls for the efficient and effective management of the Rapid Response Team (RRT) were sound and secure. The RRT delivers critical incident response, community reassurance activity and targeted outreach to young people and young adults who are not engaged with mainstream services, and are at risk of involvement with gangs and crime. The budget for RRT was £766,950 for the financial year 2018/19. From our testing of controls, we identified the following issues:</p> <ul style="list-style-type: none"> <li>• We noted that a disclosure pathway mechanism was in place to assist officers in carrying out their duties in the event of an incident in the borough. However, the rationale for carrying out RRT activities was not in place and could not be evidenced clearly to measure the effectiveness of the service through monitoring and reporting of activities against work plans.</li> <li>• A complete database was not in place to record details of referrals and incidents, including the nature of the incident, location of the incident, the type of incident and other key details. Consequently, there was no clear basis to manage and monitor resources deployed to deal with the referrals and incidents. In addition, a clear process for monitoring RRT activities was not in place to ensure service objectives and outcomes were met.</li> <li>• A set of agreed KPIs with set targets in line with the THH Community Safety Partnership or the Council’s strategic priorities was not in place to measure the performance of the rapid response team and report upon it.</li> <li>• There was no system for producing management reports on RRT activities, their impact and the related outcomes. Therefore management was unaware of the effectiveness of the service and whether they were required to instigate any remedial actions.</li> </ul> <p>All findings and recommendations were agreed with the Community Safety Manager and the Divisional Director, Community Safety. Final report was issued to the Corporate Director of Health, Adults and Community.</p>	Extensive	Limited

Title	Date of Report	Comments / Findings	Scale of Service	Assurance Level
Handy Person's Service	May 2019	<p>The purpose of the audit was to confirm whether the Handy Person's Service planned, managed and controlled the reactive, planned maintenance work and project work to various Administrative and Direct Service Buildings in accordance with agreed policy and procedures. The core Handy Person's work at the time of this audit was around planned maintenance work such as PAT Testing, Asbestos Surveys and Fire Extinguisher Inspections. The reactive maintenance works were being referred to the external contractors since September 2018. From our audit , we highlighted the following issues:-</p> <ul style="list-style-type: none"> <li>• A clear methodology was required to be developed for planning staffing resources across various activities to ensure that staff were deployed optimally and efficiently to ensure that their work was planned, scheduled and controlled for the whole year so that any spare capacity was identified and managed.</li> <li>• Testing of a sample of 10 reactive jobs showed that job priorities were assigned to work requests. However, there was no evidence of any post inspection carried out by a senior officer to assess the quality of work or to assess customer satisfaction.</li> <li>• Our review of the database of the work programme showed that in the main, PAT testing and Asbestos Surveys were being undertaken on time. However, with regards to Fire equipment checks, we noted that some of these were not carried out on due dates and there were delays in some inspections. This was due to additional fire equipment checks being carried out by the in-house team which were previously allocated to outside contractors.</li> <li>• With regards to annual Asbestos Inspections, we noted that procedures around the Asbestos Management Surveys (Issue 4, October 2018) did not include details of processes to be followed by the in-house team during the inspection process.</li> </ul>	Moderate	Limited

Title	Date of Report	Comments / Findings	Scale of Service	Assurance Level
		<ul style="list-style-type: none"> <li>• A charging policy for project work needed to be developed and approved in accordance with the Council's Financial Regulations and procedures. This policy should cover issues such as whether full costs, on-costs, profits etc. are to be recovered. We recommended that the Service should liaise with the Finance Business Partner to develop the charging policy and procedures.</li> <li>• We reported that although stocks of materials and equipment were being held in stock rooms, there were no formal records of stocks held in these rooms. This has resulted in non-compliance of the Council's Financial Regulations in relation to stock control.</li> </ul> <p>Al findings and recommendations were agreed with the Acting Head of Facilities Management and final report was issued to the Corporate Director of Place.</p>		