

London Borough of Croydon

Internal Audit Report

1 April 2023 to 31 October 2023

[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 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 2023/24 internal audit plan was approved by the Audit and Governance Committee on 2 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 2022/23 to the Audit and Governance Committee (at the meeting held on 21 September 2023), although there was a knock-on impact on delivery of the Internal Audit Plan in the previous year, following the Covid-19 lockdown restrictions, internal audit activity caught up during 2022/23. All 2021/22 and 2022/23 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 2023/24 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:

Full	The systems of internal control are sound and achieve all systems objectives and that all controls are being consistently applied.
Substantial	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.
Limited	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.
No	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 2023. Some of these reports were also included in the annual Head of Internal Audit Report for 2022/23. Details of the key issues arising from these reports are shown in Appendix 1.

Internal Audit Title	Assurance Level	Planned Year	Included in the annual Head of Internal Audit Report 2022/23 √ / X
Non-School Internal Audits			
Agency Use and IR35	Limited	2022/23	√ (in draft)
Azure Cloud Usage	Substantial	2022/23	X

Internal Audit Title	Assurance Level	Planned Year	Included in the annual Head of Internal Audit Report 2022/23 √ / X
Capital Spend Projections and Monitoring	Substantial	2022/23	√
Journals: Impact on Budget Management	No	2022/23	√ (in draft)
Member / Officer Protocol – Staff Training	Substantial	2022/23	√ (in draft)
Mental Health / Staff Well Being Processes and Procedures	Full	2022/23	√ (in draft)
SGO Allowances	Limited	2022/23	√ (in draft)
CALAT Finance Planning	Substantial	2022/23	√ (in draft)
Food Safety – FSA Reporting	Substantial	2022/23	√ (in draft)
SEN Transport – Resilience and Demand Management	Substantial	2022/23	X
SLWP – Income Collection and Payment of Funds	Limited	2022/23	X
PMI General building Works Fact Find	N/A	2022/23	√ (in draft)
HMO Licensing	Limited	2023/24	X

School Audits

Crosfield Nursery School and Children's Centre	Limited	2022/23	√ (in draft)
All Saints' C of E Primary School	Limited	2022/23	√ (in draft)
Coulsdon C of E School	Substantial	2022/23	√ (in draft)
Heavers Farm Primary School	Substantial	2022/23	√
Thomas More Catholic School	Limited	2022/23	√
Coloma Convent Girls' School	Limited	2022/23	√

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

- 3.1 During 2023/24 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 2018/19, 2019/20, 2020/21, 2021/22 and 2022/23. There are no follow-up audits yet due for 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	Performance (to date)				
		2018/19	2019/20	2020/21	2021/22	2022/23
Percentage of priority one actions implemented at the time of the follow up audit	90%	100%	99%	74%	70%	50%
Percentage of all actions implemented at the time of the follow up audit	80%	94%	93%	84%	89%	71%

It was also agreed, following the Audit and Governance Committee meeting in January 2023, that the Council should set a target to complete all historic follow ups in a timely manner. In this regard, the Council has made good progress in clearing the 2018/19 and 2019/20 follow ups, with only one remaining in 2018/19 and three remaining in 2019/20.

- 3.4 The results of 2018/19, 2019/20, 2020/21, 2021/22 and 2022/23 audits that have been followed up are included in Appendixes 2, 3, 4, 5 and 6 respectively. (2017/18 follows ups are complete.)
- 3.5 It should be noted that delays in issuing and finalising some 2021/22 and 2022/23 reports has meant that the follow ups of these audits were delayed.
- 3.5 Appendix 3 shows the 2019/20 follow-up audits undertaken to date and the number of recommendations/issues raised and implemented. 93% 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 January 2023:</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 4 shows the 2020/21 follow-up audits undertaken to date and the number of recommendations/issues raised and implemented. 84% of the total recommendations/issues were found to have been implemented and 74% 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"> 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. 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. 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. 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. <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> <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 last update provided in January 2022 was that '<i>Draft document to be presented at Adult Social Care (ASC) SMT; with the recommendation that a task and finish group is established from the One Croydon Risk Working Group. This group will ensure that the LA policy is linked to other key partners/ stakeholders policies and procedures where joint working arrangements are in place for certain ASC services and PH contracts.</i>'</p>
Temporary Accommodation: Standards in Private Sector	Limited	<p>Priority 1 issues were raised as:</p> <ul style="list-style-type: none"> 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. 'Decent Homes Inspection' reports were not available for eight of the sample of 15 property records checked. <p><u>Current position</u></p>

Audit Title	Assurance Level	Summary of outstanding recommendations/issues arising in priority 1 recommendations/issues
		<p>An update provided in May 2022 detailed, for each of the above respectively, that:</p> <ul style="list-style-type: none"> • <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> • <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> <p>Internal Audit has asked for confirmation of checks and visits being in place before closing this follow up.</p>

3.7 Appendix 5 shows the 2021/22 follow-up audits undertaken to date and the number of recommendations/issues raised and implemented. 89% of the total recommendations/issues were found to have been implemented and 70% 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 response to the follow up detailed that, <i>'First level of training has been provided to all budget holders. CIPFA were commissioned to provide detailed Budget Holder training which was tailored for Croydon.'</i></p> <p>Internal Audit comment: Internal Audit, being included in the staff being trained, can confirm that the training has taken place. However, the issue relating to a lack of guidance is still in progress and therefore this will be followed up further.</p>
HRA Accounting	Limited	<p>A priority 1 issue was raised as a lack of evidence existed to verify that discrepancies in reconciliations between the HRA Control Cash and the OHMS Cash Balance were being investigated and resolved.</p> <p><u>Current position:</u></p> <p>Update August 2023: _OHMS to GL reconciliation – was carried out monthly until the May 2023 shut down of OHMS. NEC to Oracle reconciliations testing is ongoing & will be activated once NEC goes live with files posted to Oracle.</p>

3.8 Appendix 6 shows the 2022/23 follow-up audits undertaken to date and the number of recommendations/issues raised and implemented. 71% of the total recommendations/issues were found to have been implemented and 50% of the priority 1 recommendations/issues which have been followed up have been implemented. The outstanding priority 1 recommendation/issue is detailed below:

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Audit Title	Assurance Level	Summary of outstanding recommendations/issues arising in priority 1 recommendations/issues
Housing – Leaseholder Service Charges	Limited	<p>A priority 1 issue was raised as an error was identified in the 2021/22 service charge calculation relating to the repairs and maintenance element of the service charge.</p> <p><u>Current position:</u></p> <p>Update March 2023: The next date for calculations of the Annual service charge accounts in May/June 2023. Data loader costs will be passed to the Head of service for approval and sign off.</p>

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Appendix 1: Summary from finalised audits of Key (Priority 1) issues

Year	Internal Audit Title	Assurance Level & Number of Issues	Summary of Key Priority 1 Issues Raised
Non-School Internal Audits			
2022/23	Agency Use and IR35	Limited (Three priority 1 issues)	<p>Priority 1 issues were identified as follows:</p> <ul style="list-style-type: none"> • 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. • Status Determination Statements (SDS) were not being produced to inform the IR35 determination. • A check was not in place to confirm if Adecco has an appropriate arrangement for agency workers in accordance with IR35 legislation
2022/23	Journals: Impact on Budget Management	Limited (Three priority 1 and three priority 2 issues)	<p>Priority 1 issues were identified as follows:</p> <ul style="list-style-type: none"> • No journals policy or procedures. • Requirements for approval of journals are undefined. • Purpose and frequency of journals is undefined
2022/23	SGO Allowances	Limited (Three priority 1, six priority 2 and one priority three issue)	<p>Priority 1 issues were identified as follows:</p> <ul style="list-style-type: none"> • Testing a sample of 15 cases identified three cases where discretionary payments were not recorded on the child's support plan or were used when financial resources documentation was not provided by the SG and were not evidenced as appropriately approved. • There was no evidence that the Department for Education (DfE) means testing calculator was used in determining the financial status of all the beneficiaries of Special Guardianship (SG) allowances. • Sample testing of 15 cases identified seven children under the SG arrangement without a support plan and a further six cases where the support plans were not signed by all the relevant parties.
2022/23	SLWP Income Collection and Payment of Funds	Limited (Two priority 1 issues)	<p>Priority 1 issues were identified as follows:</p> <ul style="list-style-type: none"> • Invoices were raised on behalf of the Council by Veolia, meaning that the invoice was presented on Croydon head 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 Veolia. As a consequence, there were several unpaid invoices relating to the service. This issue was also raised in 2021/22. • 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.
2023/24	HMO Licensing	Limited (Two priority 1 and one priority 2 issue)	<p>Priority 1 issues were identified as follows:</p> <ul style="list-style-type: none"> • Upon application for an HMO license, inspection notes are expected to be completed as part of the assessment of the application, however, inspection notes were not provided for nine out of ten sample licenses. • According to the Council's Application Form for HMO Licenses, under section 15, all applicants must provide an up-to-date Fire Risk Assessment (FRA) and Gas Safety Certificate as part of their application. However, testing of a sample of ten licenses found that three did not have up to date fire risk assessments and one did not have a valid gas safety certificate stored on file.

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Year	Internal Audit Title	Assurance Level & Number of Issues	Summary of Key Priority 1 Issues Raised
2022/23	Crosfield Nursery School and Children's Centre	Limited (Seven priority 1, six priority 2 and five priority 3 recommendations)	<p>Priority 1 recommendations were raised as follows:</p> <ul style="list-style-type: none"> The Centre should review the Financial Deep Dive Report set by the Council to develop an appropriate budget plan and strategy. This should be reviewed and approved by the Full Governing Body (FGB) and implemented prior to the financial year that it relates to. The Centre should review the current DBS register for Governors and ensure that a DBS check is in place for each. Where a check has been initiated, the Centre should ensure that this is followed up with the Disclosure and Barring Service and safeguards implemented until clearance has been received. The School should ensure that all DBS checks are applied for within 21 days of appointment of a new Governor, with this documented to evidence compliance. Where costs relating to transactions can be identified in advance, an official Purchase Order should be raised by the Centre Business Manager (CBM) and authorised by the Head Teacher prior to placing the order with the supplier in accordance with the Scheme of Delegation. The School should ensure that a Goods/Services Received Check is completed by an officer separate to the approval of invoices. The School should ensure that all invoices are authorised prior to payment being made, in line with the Scheme of Delegation. The Centre should work with the Data Protection Officer (DPO) and Governors to develop a comprehensive strategy for information governance. This should include, but not be limited to, the reviewing and approving of the following: - Retention Policy, the Information Governance Policy; and appropriate GDPR training for Governors and Staff members that will occur on a periodic basis. The Centre should ensure that Governors are reminded of the need to review their LGF email accounts and decline to issue restricted information to personal accounts. The Centre should ensure that two written references are obtained for candidates prior to the commencement of employment. The date the references were obtained and checked should be documented clearly.
2022/23	All Saints' C of E Primary School	Limited (One priority 1, nine priority 2 and nine priority 3 recommendations)	<p>A priority 1 recommendation was raised as follows:</p> <ul style="list-style-type: none"> The School should confirm the tax status of individuals prior to making payments. This can be achieved through School completing the CREST Toolkit provided by HMRC.
2022/23	Thomas More Catholic School	Limited (One priority 1, four priority 2 and two priority 3 recommendations)	<p>A priority 1 recommendation was raised as follows:</p> <ul style="list-style-type: none"> Sample checking found an employee on the April 2022 Salary Report not on the School's Single Central Record. There was therefore a lack of evidence of recruitment and safeguarding checks for this employee.
2022/23	Coloma Convent Girls' School (Academy status 1 st September 2022)	Limited (Three priority 1, nine priority 2 and two priority 2 recommendations)	<p>Priority 1 recommendations were raised as follows:</p> <ul style="list-style-type: none"> A review of the School's Governance Constitution found that six new governors had been appointed in the last 12 months. For four of these governors, DBS checks were not applied for within 21 days following the appointment of each respective governor as required by regulations. Examination of the School's Single Central Record established that the DBS checks for two Governors were more than three years old and were last issued on 11 March 2016 and 21 November 2018. An Information Asset Register was requested from the School Business Manager (SBM) but was not made available for the purpose of this audit. Prior to the audit fieldwork, the School were provided a Health and Safety checklist that was to be completed prior to the ending of the

Year	Internal Audit Title	Assurance Level & Number of Issues	Summary of Key Priority 1 Issues Raised
			<p>review. The School did not provide a copy of the completed Health and Safety Checklist over the course of the audit period. Internal Audit was therefore not able to confirm whether Health and Safety checks had been undertaken by the School and that these were up to date.</p>

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Appendix 2 - Follow-up of 2018/19 audits (incomplete follow ups only)

Financial Year	Audit Followed-up	Department	Assurance Level & Status	Total Raised	Resolved	
					Total	Percentage
2018/19	Air Quality Strategy, Implementation and Review	SCRER	Limited (6 th follow up in progress)	8	6	75%
				One priority 1 issue not yet resolved		
Issues and resolution from internal audits that have had responses				364	342	94%
Priority 1 Issues from internal audits that have had responses				51	51	100%

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Appendix 3 - Follow-up of 2019/20 audits (incomplete follow ups only)

Financial Year	Audit Followed-up	Department	Assurance Level & Status	Total Raised	Resolved	
					Total	Percentage
Non School Internal Audits						
2019/20	Lettings Allocations and Assessments	Housing	Limited (3 rd follow up in progress)	3	1	33%
				One priority 1 issue not yet resolved		
2019/20	Placements in Private Housing Accommodation	Housing	Limited (5 th follow up in progress)	4	2	50%
2019/20	IT Policies Review	ACE	Substantial (4 th follow up in progress)	5	1	20%
Issues/Recommendations and resolution/implementation from internal audits that have had responses				334	311	93%
Priority 1 Issues/Recommendations from internal audits that have had responses				68	67	99%

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Appendix 4 - Follow-up of 2020/21 audits (incomplete follow ups only)

Financial Year	Audit Followed-up	Department	Assurance Level & Status	Total Raised	Resolved	
					Total	Percentage
Non School Internal Audits						
2020/21	Creditors – Procure to Pay	Resources	Limited (2 nd follow up in progress)	12	3	25%
				Four priority 1 issues not yet resolved		
2020/21	Banking	Resources	Limited (2 nd follow up in progress)	4	3	75%
2020/21	Procurement Card Expenditure	Resources	No (1 st follow up in progress)	8	-	-
2020/21	Out of Borough Placements	ASC&H	Limited (1 st follow up in progress)	5	-	-
2020/21	Clinical Governance	ASC&H	Limited (4 th 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 th follow up in progress)	6	1	17%
				2 priority 1 issues not yet resolved		
2020/21	End to End Placements – Children with Disabilities	CF&E	Substantial (1 st follow up in progress)	3	-	-
2020/21	Corporate Estate: Building Compliance	Resources	Substantial (6 th follow up in progress)	6	4	67%
Issues/Recommendations and resolution/ implementation from internal audits that have had responses				167	140	84%
Priority 1 Issues/Recommendations from internal audits that have had responses				27	20	74%

Appendix 5 - Follow-up of 2021/22 audits (incomplete follow ups only)

Financial Year	Audit Followed-up	Department	Assurance Level & Status	Total Raised	Resolved	
					Total	Percentage
Non School Internal Audits						
2021/22	Parking Enforcement – Pay and Display	SCRER	Limited (1 st follow up in progress)	4	1 (imp at final report)	25%
2021/22	Service Based Monitoring – Across the Organisation	Resources	Limited (2 nd follow up in progress)	5	2	40%
				One priority 1 issue not yet resolved		
2021/22	Information Management	ACE	Limited (3 rd follow up in progress)	3	0	0%
				One priority 1 issue not yet resolved		
2021/22	HRA Accounting	Housing	Limited (2 nd follow up in progress)	5	2	40%
				One priority 1 issue not yet resolved		
2021/22	Business Rates and Business Grants	Resources	Substantial (1 st follow up in progress)	1	-	-
2021/22	Sundry Expenditure Compliance Checks	Resources	Substantial (1 st follow up in progress)	1	-	-
2021/22	Early Help and Parenting	CYP&E	Substantial (1 st follow up in progress)	3	1 (imp at final report)	33%
2021/22	Traffic Management	SCRER	Substantial (1 st follow up in progress)	2	-	-
2021/22	IT Asset Management	ACE	Substantial (1 st follow up in progress)	2	-	-
Non-School Internal Audits Sub Total: Issues and resolution from internal audits that have had responses				31	24	77%
Non-School Internal Audits Sub Total: Priority 1 Issues from internal audits that have had responses				7	4	57%
School Internal Audits						
Financial Year	Audit Followed up	Department	Assurance Level & Status	Total Raised	Implemented	
					Total	Percentage
2021/22	Rockmount Primary School	CYP&E	Substantial (1 st follow up in progress)	2	-	-
School Internal Audits Sub Total: Recommendations and implementation from internal audits that have had responses				39	38	97%
School Internal Audits Sub Total: Priority 1 Recommendations from internal audits that have had responses				3	3	100%
Issues/Recommendations and resolution/ implementation from internal audits that have had responses				70	62	89%
Priority 1 Issues/Recommendations from internal audits that have had responses				7-10	4-7	70%

Appendix 6 - Follow-up of 2022/23 audits

Financial Year	Audit Followed-up	Department	Assurance Level & Status	Total Raised	Resolved	
					Total	Percentage
Non School Internal Audits						
2022/23	Safeguarding – LADO and Partnerships	CYP&E	Limited (3 rd follow up in progress)	9	7	78%
2022/23	Housing – Leaseholder Service Charges	Housing	Limited (2 nd follow up in progress)	7	3	43%
					One priority 1 not yet resolved	
2022/23	DBS Renewals	ACE	Substantial (2 nd follow up in progress)	4	0	0
2022/23	Appointeeships and Deputyships	ASC&H	Substantial (1 st follow up in progress)	3	-	-
2022/23	Performance Management Data Quality – Children’s Services	CYP&E	Substantial (1 st follow up in progress)	3	-	-
2022/23	Fostering – Governance over Foster Carers	CYP&E	Substantial (1 st follow up in progress)	2	-	-
2022/23	Tenant Service Charge	Housing	Substantial (2 nd follow up in progress)	1	0	0
Non-School Internal Audits Sub Total: Issues and resolution from internal audits that have had responses				21	10	48%
Non-School Internal Audits Sub Total: Priority 1 Issues from internal audits that have had responses				1	0	0%
School Internal Audits						
Financial Year	Audit Followed up	Department	Assurance Level & Status	Total Raised	Implemented	
					Total	Percentage
2022/23	Crosfield Nursery School and Children’s Centre		Limited (1 st follow up in progress)	18	-	-
2022/23	All Saints C of E Primary School		Limited (1 st follow up in progress)	19	-	-
2022/23	Beulah Junior School		Substantial (No further follow up)	6	6	100%
2022/23	Coulsdon C of E School		Substantial (1 st follow up in progress)	4	-	-
2022/23	Heavers Farm Primary School		Substantial (1 st follow up in progress)	6	-	-
2022/23	Winterbourne Junior Girls’ School		Substantial (2 nd follow up in progress)	7	4	57%
2022/23	Priory School	CYP&E	Substantial (No further follow up)	4	4	100%
2022/23	Bensham Manor	CYP&E	Substantial (No further follow up)	3	3	100%
2022/23	Thomas More Catholic School		Limited (No further follow up)	7	7	100%

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Financial Year	Audit Followed-up	Department	Assurance Level & Status	Total Raised	Resolved	
					Total	Percentage
School Internal Audits Sub Total: Recommendations and implementation from internal audits that have had responses				27	24	89%
School Internal Audits Sub Total: Priority 1 Recommendations from internal audits that have had responses				1	1	100%
Issues/Recommendations and resolution/ implementation from internal audits that have had responses				48	34	71%
Priority 1 Issues/Recommendations from internal audits that have had responses				2	1	50%

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