



Audit Panel

Internal Audit Plan 2023/24 and Progress Update

Date: 14 March 2023

Key decision: No

Class: Part 1

Ward(s) affected: All

Contributors: Rich Clarke, Head of Assurance

Outline and recommendations

This report presents the proposed Internal Audit Plan for 2023/24. It sets out the risk analysis that underpins the plan and an assessment on the adequacy of resources available to provide assurance against that analysis. Finally, it sets out how we intend to use the available resources of around 820 days to provide assurance to Senior Management and Members.

The report also includes an update on progress toward completing the 2022/23 audit plan, including the outcomes of completed engagements and action on implementing recommendations.

We ask Members to approve the 2023/24 plan and note 2022/23 plan progress.

Timeline of engagement and decision-making

No previous formal decisions. The plan was developed beginning with a risk assessment completed by the internal audit team early in 2023 and then consulted at each Directorate Management Team and Executive Management Team level ahead of its presentation this evening.

1. Summary

- 1.1. This report sets out the proposed Internal Audit Plan for 2023/24. It sets out the approach to developing the plan, evaluating and using available resources, working towards providing a Head of Assurance Opinion on the Council's governance, risk management and internal control in late Spring 2024.
- 1.2. The report also summarises progress towards completing the 2022/23 audit plan and critical findings so far.

2. Recommendations

- 2.1. We recommend that the Audit Panel:
 - **Approve** the 2023/24 Internal Audit Plan, and
 - **Note** progress on completing the 2022/23 Internal Audit Plan.

3. Policy Context

- 3.1. High quality governance is a crucial component in maintaining a effective and ethical organisation and delivering across the Council's Corporate Priorities as set out in the [Corporate Strategy \(2022-2026\)](#).
- 3.2. Review and approval of the Internal Audit Plan is essential to retain conformance with [Public Sector Internal Audit Standards](#) (the "Standards"). This conformance, in turn, helps ensure the Council fulfils its obligations under the [Accounts and Audit Regulations 2015](#) to undertake an effective internal audit.

4. Background

- 4.1. The Council's [Internal Audit Charter](#) sets out that to establish, maintain and assure the Council's internal audit service has sufficient authority to fulfil its duties, the Audit Panel will approve a risk-based internal audit plan each year.
- 4.2. This plan has been developed by the Head of Assurance (who serves as the Council's [Chief Audit Executive](#)) in conformance with the Standards.

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Internal Audit Plan 2023/24

5. Public Sector Audit Standards Requirements

5.1. Standards [2010 to 2030](#) set out how the Head of Assurance must compile the audit plan. These Standards are:

- **Standard 2010:** *Establish a risk-based plan consistent with the organisation's goals. The plan must draw on consultation with Senior Management and consider the organisation's strategies, objectives, risks and risk management processes. The plan must be flexible to changes in risk and circumstance throughout the year. The plan must also work towards delivering a year-end opinion...*
- **Standard 2010.A1:** *The plan must draw on a documented risk assessment, undertaken at least annually and prepared in consultation with Senior Management.*
- **Standard 2030:** *The [Head of Assurance] must evaluate whether resources are appropriate, sufficient and effectively deployed to achieve the plan. In the public sector, additionally, there is a specific obligation to explain how they have assessed resource requirements and report any concerns to Members.*

5.2. Note that on 1 March 2023 the Institute of Internal Audit (IIA) published a [consultation draft](#) on proposed new Standards for Internal Audit. Depending on consultation timescales, it is possible that these new Standards will become effective while we are still working through completing the 2023/24 plan.

5.3. The Council's Head of Assurance is also the local government representative on the [Internal Audit Standards Advisory Board](#). In that role, he has followed developments on the new standards closely and can offer Members assurance that the Council's approach to audit planning also conforms to the proposed new Standards.

6. Risk Analysis and Plan Compilation (Standard 2010)

6.1. Preparing the plan began with a risk assessment undertaken within the internal audit team in the period around Christmas 2022. The assessment drew on a wide range of sources, including broader sectoral updates such as the [IIA's Risk In Focus 2023](#) document, consultation with colleagues through the London Audit Group and [Local Authority Chief Auditors' Network](#) plus local information such as departmental service plans and prior audit findings.

6.2. The risk assessment focused principally on the risk each area posed to the quality of the eventual Opinion on the Council's governance, risk management and internal control. It considered risk in two dimensions:

- **Likelihood:** *How likely is it that the Opinion will be wrong about the service?*

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Considering factors such as the time since last review, extent of work by other assurance providers, service complexity and level of recent change to the service.

- **Impact:** *How badly wrong would the Opinion be if it misjudged this service? Considering factors such as strategic importance, budget size, public profile and the extent to which other areas rely on this service for effective function.*
- 6.3. In a development from previous years, the assessment looked at the full scope of the Council’s “audit universe”. Historically there have been two areas – key financial controls and schools – which have had the greater focus from internal audit. Being predominantly cyclical rather than risk-based has meant the audit service developing in-depth understand of those areas beyond the level of insight held for services across the Council. Assessing the full “universe” of areas for potential audit examination meant a much wider analysis and is, in part, a response to findings from our External Quality Assessment peer review which reported to this Panel in June 2022. We include a full listing of the “audit universe” in appendix B, including those areas not selected for detailed audit examination in 2023/24.
- 6.4. On completing the risk assessments, we used the Audit Planning module in our market-leading Audit Management Software ([Ideagen Pentana](#)) to help draw up a “longlist” of potential engagements for consideration. This longlist feeds the risk assessment against the length of time since previous audits to determine which areas are due for examination. Because of the previous focus in specific areas above we expected the longlist to be beyond what is deliverable in a single year, and so it proved. We then took this longlist for consultation with Senior Management across the Council to develop the plan presented to Members this evening.
- 6.5. While the plan does not include everything on the longlist it is important to note that, at minimum, every area has been risk assessed and considered in consultations with individual Directorates. Consequently the Head of Assurance can assure Members that the proposed plan (including the intelligence used in its creation) has a sufficiently broad scope to deliver a sound year end Opinion.
- 6.6. We include a full list of planned engagements, plus commentary on expected audit approach, at Appendix A of this report.

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7. Resource Analysis (Standards 2020/2030)

7.1. The available resource for the internal audit service for 2023/24 comprises an estimated 820 days. This includes 720 days from the in-house team (described further below) and 100 days of external support. This is an overall increase of 50 days from the 770 days noted in 2022/23. The increase derives principally from increased productivity from the internal team, especially as our apprentices gain experience. Another important driver for the increase is our reduced expectation on relying on (typically more expensive) external support. This was forecast at 210 days in 2022/23, but we decided instead to expand the internal team with an additional apprentice post and reduce reliance on external support to only areas of particular specialism or where necessary to resolve independence conflicts which put work beyond the internal team. The overall (financial) budget for the audit service has not reduced out of line with general Council service efficiency demands.

7.2. These days include not just the audit engagements but the full range of work delivered by the internal audit service. The table below sets out an indicative split between different types of activity (with comparative figures to 2022/23).

<i>Task</i>	<i>2023/24 Plan Days</i>	<i>2022/23 Plan Days</i>
<i>Corporate Audit Engagements</i>	485	415
<i>School Engagements</i>	180	185
<i>Audit Planning & Reporting</i>	25	30
<i>Member Liaison & Training</i>	5	5
<i>Actions Follow-Up</i>	45	55
<i>Contingency & Consultancy</i>	80	80
Total	820	770

Figure 1 Table showing distribution of audit resource days between different tasks, 22/23 and 23/24

7.3. The Standards also require a view on whether the audit service as adequate resources to deliver a robust opinion. There is no objective standard setting out the quality and quantity of resources needed, noting that will always be a judgement considering the size, complexity and risk of the organisation.

7.4. However, we have considered a range of indicators to help guide that judgement. First is the relative resource position of Lewisham compared to other London Boroughs as illustrated below:

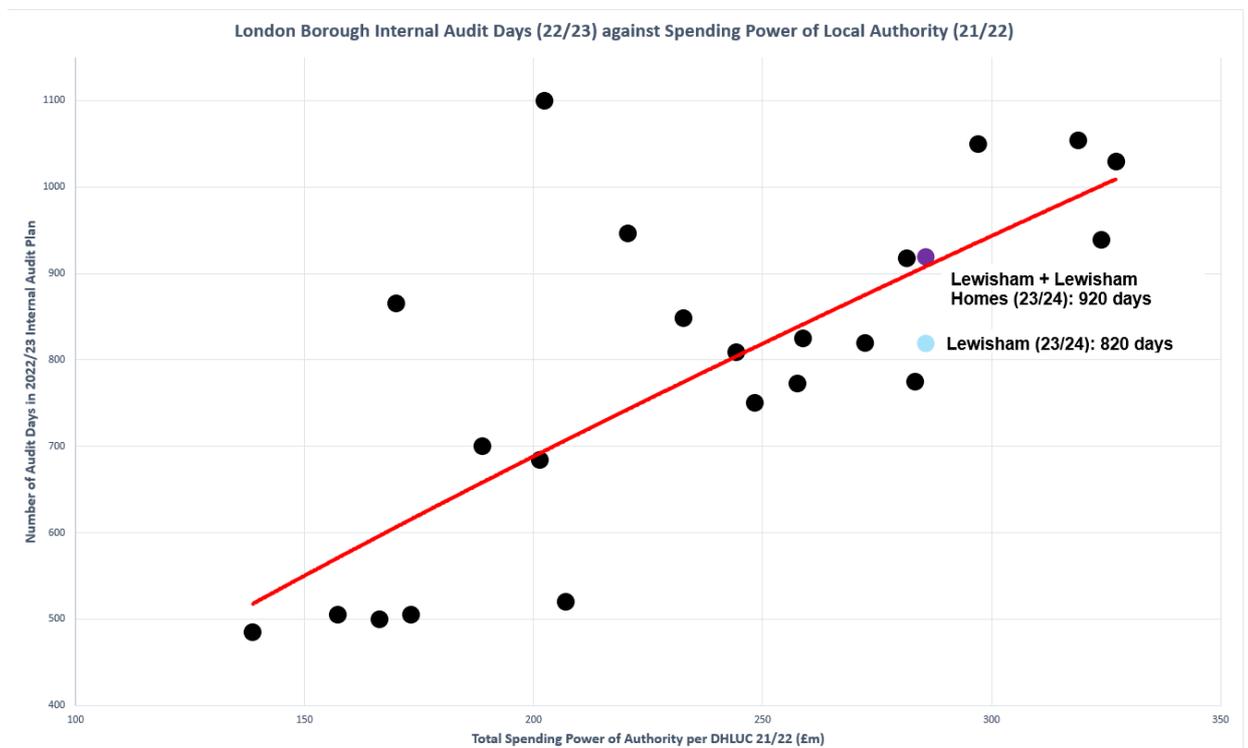


Figure 2 Scatterplot graph of internal audit plan days against size of authority in London

7.5. There is a moderately positive (0.7) correlation between authority size as measured by its spending power and the extent of its audit plan, as shown by the best-fit line on the above. By this measure Lewisham, by itself, is marginally below the ‘expected’ resource. However, adding back Lewisham Homes (which is currently separately audited, see section below) moves Lewisham basically alongside the expected range. This measure provides some assurance that the quantity of resource available for the internal audit service is adequate.

7.6. We must also consider quality as well as quantity, as the Standards explain. At Lewisham we have access to expertise from external firms such as PWC through framework agreements such as CCAS. However, the bulk of our internal audit work is delivered through an in-house audit team structured as set out in the chart below:

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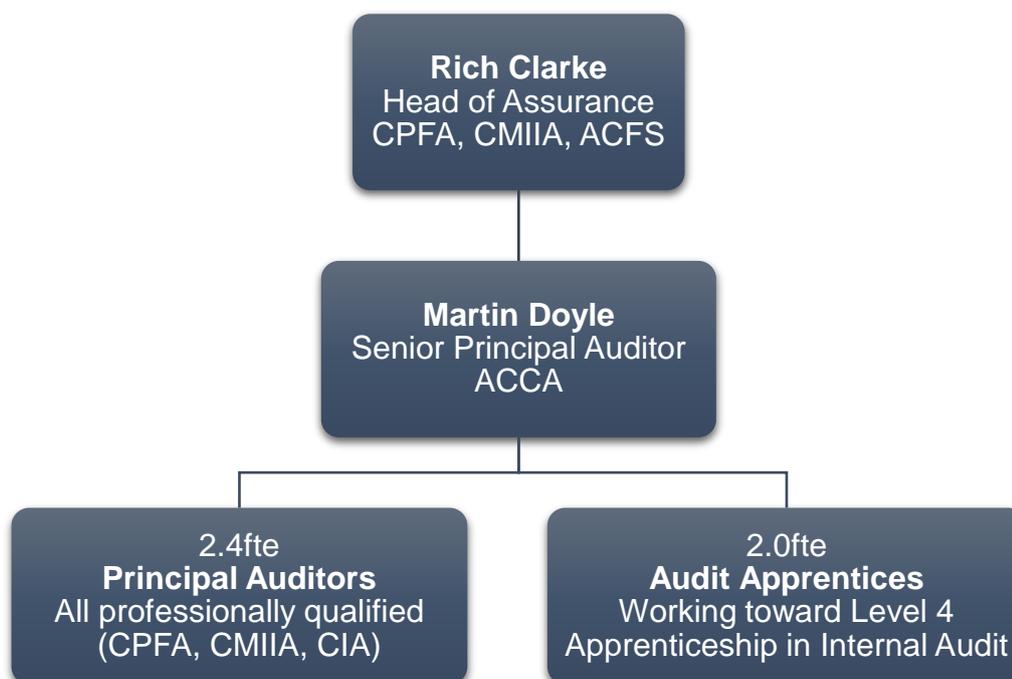


Figure 3 Internal Audit Structure Chart as of March 2023

7.7. Note that all staff in the team are either already professionally qualified or working towards qualifications. Also the team is presently fully-resourced with no vacant posts.

7.8. Taking into account the level of risk, we are content the Council has adequate resources to deliver robust internal audit assurance in 2023/24.

8. Lewisham Homes

8.1. Following the Mayor and Cabinet’s decision in December 2022, we expect during 2023/24 that the internal audit of Lewisham Homes will fall within the Panel’s scope. Currently, Lewisham Homes’ internal audit service is delivered principally through an external contract with TIAA for around 100 days per year of audit support. The Head of Assurance has seen the Lewisham Homes audit plan for 2023/24 and is satisfied that it provides reasonable assurance.

9. Audit Progress Update 2022/23

Internal Audit Engagements

9.1. We have a number of audit engagements underway from the 2022/23 plan. The table below shows a summary of work complete so far and status of work in progress.

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Engagement Title	Current Status	Findings/Notes
Contract Management	Final Report	Limited Assurance See Appendix C
Chelwood Nursery School	Final Report	Substantial Assurance 2x Medium-rated findings
Launcelot Primary School	Final Report	Substantial Assurance 7x Medium-rated findings
St William of York Primary	Final Report	Satisfactory Assurance 4x Medium-rated findings
Deptford Green School	Final Report	Satisfactory Assurance 1x High, 5x Medium findings
Forest Hill School	Final Report	Substantial Assurance 1x Medium-rated finding
Child Safeguarding	Assurance Gained	See paragraphs 9.2 – 9.4
Parking Enforcement Contract Monitoring	Planning Closed	Will resume in 2023/24 See paragraph 9.5
Flood Management	Planning Closed	Will resume in 2023/24 See paragraph 9.5
Contain Outbreak Management Fund	Grant Return Certified	Compliant
Test & Trace Support Payments	Grant Return Certified	Compliant
Protect & Vaccinate Grant	Grant Return Certified	Compliant
Universal Drug Treatment Grant	Grant Return Certified	Compliant
Green Homes Grant LA18	Grant Return Certified	Compliant
Adult Weight Management Services	Grant Return Certified	Compliant

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Engagement Title	Current Status	Findings/Notes
Supporting Families Grant	Grant Returns Certified	Compliant
Conisborough College	Draft Report	Final expected March
St John Baptist (Southend) School	Draft Report	Final expected March
Trinity CofE School	Draft Report	Final expected March
Rangefield Primary School	Draft Report	Final expected March
Forster Park Primary School	Draft Report	Final expected March
Wearside Depot Operations	Draft Report	Final expected March
Addey and Stanhope School	Draft Report	Final expected March
IT Asset Management	Draft Report	Final expected March
Elfrida Primary School	Fieldwork complete	Expecting report in April
Greenvale Special School	Fieldwork complete	Expecting report in April
Athelney Primary School	Fieldwork underway	Expecting report in April
Kender Primary School	Fieldwork underway	Expecting report in April
Key Financial Controls Mapping	Fieldwork Underway	Expecting report in April
IT Network Architecture	Fieldwork Underway	Expecting report in April
Voids Management	Fieldwork Underway	Expecting report in April
Adult Safeguarding	Fieldwork Underway	Expecting report in April
Special Needs Commissioning	Fieldwork Underway	Expecting report in April
Air Quality Strategy	Fieldwork Underway	Expecting report in April

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Engagement Title	Current Status	Findings/Notes
Contract Procurement	Fieldwork Underway	Expecting report in May
Perrymount Primary School	Terms of Reference Issued	Fieldwork begins April, report expected May
Bonus Pastor Catholic College	Terms of Reference Issued	Fieldwork begins April, report expected May
Abbey Manor College	Terms of Reference Issued	Fieldwork and reporting expected in May
Stillness Junior	Terms of Reference Issued	Fieldwork and reporting expected in May
Holy Trinity CE Primary	Terms of Reference Issued	Fieldwork and reporting expected in May
Preventative Health Services	Planning Underway	Expecting ToR in March, reporting in May
Food Safety	Planning Underway	Expecting ToR in March, reporting in May
Wholly Owned Company Governance	Planning Underway	Expecting ToR in March, reporting in May
Libraries	Planning Underway	Expecting ToR in March, reporting in May
Elections	Planning Underway	Expecting ToR in March, reporting in May
Bereavement Services	Planning Underway	Expecting ToR in March, reporting in May
Section 106 & Developer Income	Planning Underway	Expecting ToR in April, reporting in May
Counter Fraud	Planning Underway	Expecting ToR in April, reporting in May

- 9.2. Our review of Child Safeguarding was originally scheduled to begin in January 2023. However, in November 2022, before our work began, Ofsted began an unannounced inspection of the Lewisham Local Safeguarding Partnership. This review published its findings in January 2023 (on [Ofsted's website here](#)).

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- 9.3. The headline finding reported: “Lewisham’s Safeguarding Children Partnership arrangements are well established and becoming increasingly effective. Stability of leadership since 2019 and a shared ambition and determination to drive forward continuous improvement are key factors positively influencing the partnership’s progress in strengthening their ‘front door’ services”.
- 9.4. Noting the broadly positive outcome of Ofsted’s review, and mindful of the officer time expended already in supporting the inspection, we opted to draw assurance from this source rather than pursue a separate internal audit engagement in 2022/23.
- 9.5. Our initial plan acknowledged a conscious expansion in audit scope across the broad scope of Council activity, after a number of years focussed on schools and central financial control compliance. Consequently we we aware of various areas that needed a greater investment in planning before we could pursue a useful audit engagement. For those areas (identified as ‘Type B’ engagements in the original plan) we intended to complete that planning and then, separately, decide on whether to pursue a full engagement in the current year or defer. In 2022/23 we have, after completing planning, decided to defer work on **Parking Enforcement Contract Monitoring** and **Flood Management**.

Completion of Agreed Audit Actions

- 9.6. Our work continues in tracking progress toward completing agreed audit actions. As detailed in the December update, much of our focus in the autumn was reviewing the significant stock of aged actions to assess their continuing relevance to improving the Council’s controls. As a result, a number of aged and duplicate actions were removed from tracking, leaving only those with a notable impact on improving control processes. The information below sets out the position at 28 February on overdue actions. Overdue actions represent 15% of actions agreed since 2021/22 – a significant drop from previous years. Note that the “due date” is taken to be the date agreed in the published final report.
- Total Outstanding Non-school Actions: **45** (of which 15 High-rated, 30 Medium)
 - Total not yet due: **5** (of which 1 High-rated, 4 Medium)
 - Total overdue: **40** (of which 14 High-rated, 26 Medium)
 - Total overdue by >1 year: **27** (of which 11 High rated, 16 Medium)

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- Note that these largely relate to year-end processes where the next chance to demonstrate completion will come in March 2023. We expect all these actions will resolve before the Panel next meets.
- Total overdue by 6 months to 1 year: **6** (of which 2 High-rated, 4 Medium)
- Total overdue by <6 months: **7** (of which 1 High-rated, 6 Medium)

9.7. We are satisfied that compensating controls, including closer monitoring, are currently effectively mitigating risks associated with overdue actions. Nevertheless, action owners have advised that all outstanding actions will be resolved before the end of May this year. We will report to Members of the Panel in our Annual Report on progress against that assurance.

10. Financial implications

10.1. The audit plan set out in this report will be delivered within existing agreed budgets.

11. Legal implications

11.1. Agreement of an Annual Internal Audit Plan supports the Council in demonstrating compliance with the Accounts & Audit Regulations 2015.

12. Equalities implications

12.1. There are none arising direct from this report.

13. Climate change and environmental implications

13.1. There are none arising direct from this report.

14. Crime and disorder implications

14.1. There are none arising direct from this report.

15. Health and wellbeing implications

15.1. There are none arising direct from this report.

16. Background papers

16.1. Background papers are hyperlinked through the document.

17. Report author(s) and contact

17.1. Rich Clarke, Head of Assurance. Telephone 020 8314 8730.

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18. Appendices

18.1. Appendix A – List of Proposed Audit Engagements 2023/24

Appendix B – The Audit Universe

Appendix C – Summary report into **Contract Management**.

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Appendix A: List of Proposed Audit Engagements 2023/24

The listing below sets out the titles of proposed engagements on the 2023/24 audit plan. We will develop each into a detailed Terms of Reference in consultation with the service during the engagement planning phase.

Chief Executive's Directorate (5)	
Starters & Leavers	Staff Performance Management
Resilience Planning	Statutory Enquiries (e.g., Fol, SAR)
Corporate Communications	
Children & Young People Directorate (6)	
Business Infrastructure, Compliance & Education Operations	Special Educational Needs and Education and Healthcare Plans [note 2]
Schools HR Services	Virtual School
CYP Assurance Mapping [note 1]	Access and Inclusion
Community Services Directorate (5)	
Community Development	Sports & Leisure
Licensing	Tree Maintenance
COM Assurance Mapping [note 1]	
Corporate Resources Directorate (9)	
Corporate Budget Setting & Savings	Corporate Performance Management
Accounts Payable [note 3]	Accounts Receivable [note 3]
Insurance Claim Management [note 4]	IT Network Security Assurance Mapping [note 1]
IT Support	Register Office
Facilities Management	

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Housing, Regeneration & Public Realm Directorate (9)	
Economic Development: Jobs & Skills	Planning Applications
Highways Management	Home Improvement Grants
Street Cleansing	Parking Enforcement
Housing Delivery Programme	Flood Management
Building Control	
Schools (14)	
Marvels Lane Primary	Adamsrill Primary
Edmund Waller Primary	Holbeach Primary
Kilmorie Primary	St Michael's CE Primary
Sydenham Secondary	Watergate School
St Saviour's Primary	St Bartholomew's Primary
Ashmead Primary	St James Hatcham Primary
Drumbeat School	Brindishe Federation [note 5]

[Note 1]: For several areas, we are aware that various other external assurance providers (e.g., OfSted) work in the same space. Our aim for these engagements will be to map the frequency, scope and results of these external assessments with the aim of presenting a fuller assurance picture to the Panel at year end.

[Note 2]: This engagement will lead on from analysis currently underway led by external consultants.

[Note 3]: These engagements will lead on from work currently underway to create a comprehensive map of financial system controls. While they are labelled “accounts payable” and “accounts receivable”, we expect the detailed scope to feature a broader focus on money leaving and arriving at the main financial system.

[Note 4]: As the Head of Assurance is operationally responsible for the insurance team, we expect to engage an external supplier for this work.

[Note 5]: Engagement expected to cover all three schools in the Federation.

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As noted in the main report, our planning approach for 2023/24 has emphasised looking at the breadth of the Council’s operations, moving away from a focus narrowly on finance and schools. The chart below tracks the development of that broader approach over the past two years.

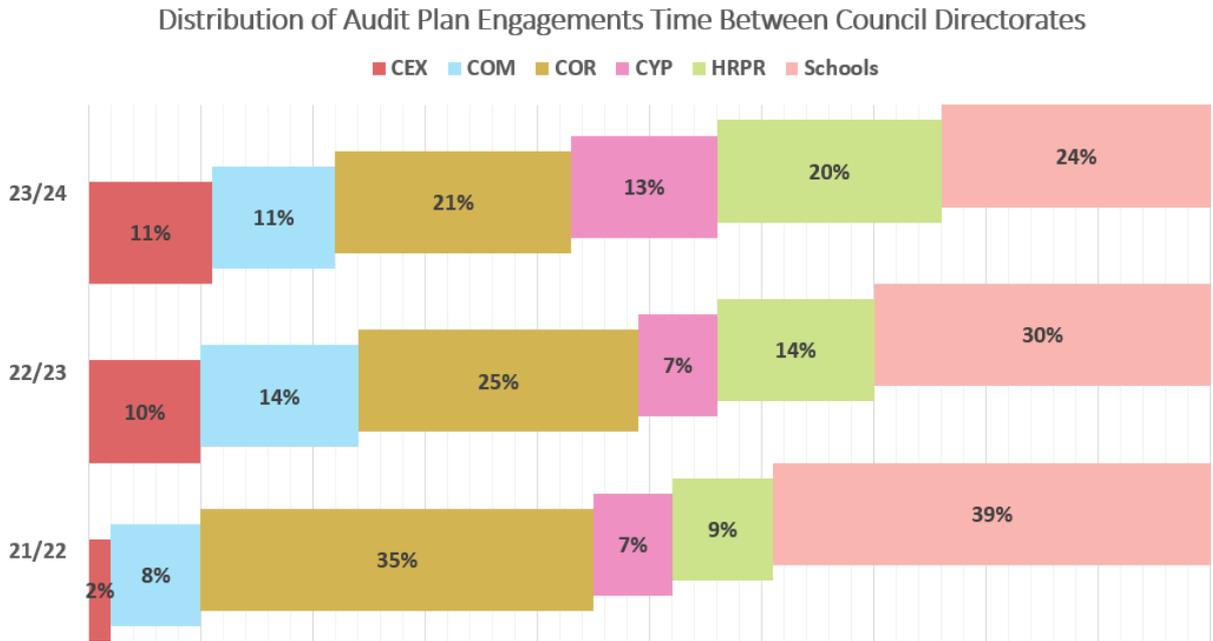


Figure 4 Percentage of audit engagement time dedicated to each directorate, 2021/22 to 2023/24

Also note this engagement list only includes work undertaken under the Standards that will result in an output report. We also typically complete a range of tasks such as certifying Government Grants and other advisory work.

Appendix B: The “Audit Universe”

The table below shows the full list of areas that were subject to risk assessment in preparing this plan. In many cases we have not scheduled a full engagement in 2023/24 because of recently having completed work in that area. Also, in planning engagements, we are sensitive to not overwhelming individual areas, so will typically schedule no more than two engagements a year reporting to the same audit sponsor.

We will keep the risk assessment under review as the year progresses, potentially adapting the plan to developing issues. We will advise the Panel of plan changes as part of routine updates. As set out in the Audit Charter, we will discuss any significant changes in advance with the Panel Chair (or the full Panel, as circumstances allow).

We also keep the “Audit Universe” under review. This listing represented our understanding as of Christmas 2022 and will vary over time as the Council develops. The list below **highlights** those areas with proposed engagements in 2023/24.

Service Area	Auditable Processes
Chief Executive’s Directorate	
Law & Corporate Governance (7)	Company Governance, Democratic Services, Elections, Information Security, Legal Services, Resilience Planning , Statutory Enquiries
Communications & Engagement (1)	Corporate Communications
People & Organisational Development (4)	HR Policy, Staff Performance Management , Starters & Leavers , Training & Development
Children & Young People Directorate	
Children’s’ Social Care (3)	Corporate Parenting, MASH Referrals & Assessments, Safeguarding
Education Services (7)	Access & Inclusion , Business Infrastructure & Education Operations , Lewisham Learning, School Support Services, Schools HR , SEND , Virtual School
Families, Quality & Commissioning (4)	Commissioning, Early Years, Family Support, Youth Offending Team

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Service Area	Auditable Processes
Community Services Directorate	
Adult Social Care (4)	Adult Learning, Adult Learning Disabilities, Adult Social Work, Safeguarding
Adults Integrated Commissioning (3)	Integrated Commissioning, Integrated Neighbourhoods, Mental Health
Communities, Partnerships & Leisure (8)	Bereavement Services, Community Development , Culture, Library & Information Services, Licensing , Parks, Sports & Leisure , Tree Maintenance
Public Health (2)	Commissioning, Public Health
Corporate Resources Directorate	
Assurance (5)	Corporate Health & Safety, Counter Fraud & Corruption, Enterprise Risk Management, Insurance , Internal Audit
Finance (10)	Accounts Payable , Accounts Receivable , Assets & Capital Accounting, Banking & Treasury, Budget Setting , Contract & Supplier Management, Directorate Budget Management, Main Accounting System, Payroll & Pensions, Procurement & Commissioning
IT & Digital Services (6)	Corporate Performance Management , Digital Project Management, IT Asset Management, IT Network Security , IT Support , Programme Management
Residents & Business Services (8)	Business Rates, Complaints, Council Tax, Facilities Management , Fleet Management, Passenger Services, Register Office , Resident Support
Housing, Regeneration & Public Realm Directorate	
Housing Services (4)	Home Improvement Grants , Homeless Needs, Private Landlord Licensing, Voids Management
Inclusive Regeneration (5)	Building Control , Capital Programme Delivery , Climate Change Resilience, Economic Development , Flood & River Management

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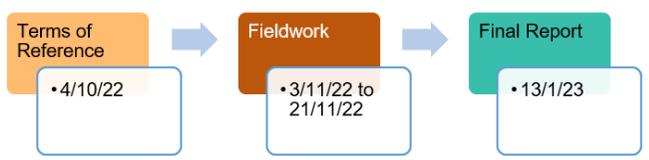
Service Area	Auditable Processes
Planning (5)	Developer Contributions, Land Charges, Planning Applications , Planning Enforcement, Strategic Planning
Public Realm (8)	Air Quality, Fleet Management, Food Safety, Highways Management, Parking Enforcement , Street Cleansing , Transport Planning, Waste Management
Schools	
Nursery Schools (2)	Chelwood, Clyde
Primary Schools (43)	Adamsrill , All Saints, Ashmead , Baring, Beecroft Garden, Coopers Lane, Dalmain, Deptford Park, Donderry, Edmund Waller , Good Shepherd, Holbeach , Holy Cross, Holy Trinity, Horniman, John Ball, John Stainer, Kelvin Grove, Kender, Kilmorie , Launcelot, Marvels Lane , Myatt Garden, Our Lady & St Philip Neri, Perrymount, Rathfern, Rushey Green, Sandhurst, St Augustine's, St Bartholomew's , St James Hatcham , St John Baptist, St Margarets Lee, St Mary's, St Michael's , St Saviour's , St Stephen's, St William of York, St Winifred's, Stillness Infant, Stillness Junior, Torridon, Twin Oaks
Secondary Schools (7)	Addey & Stanhope, Bonus Pastor, Conisborough, Deptford Green, Forest Hill, Sydenham , Trinity
Special Schools (6)	Abbey Manor, Brent Knoll, Drumbeat , Greenvale, New Woodlands, Watergate
Federations (7)	Brindishe , Eliot Bank & Gordonbrock, Fairlawn & Haseltine, King Alfred, Leathersellers, Oakbridge, Phoenix

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Appendix C – Contract Management Summary Report

 <p>Lewisham</p>	<h1>Assurance Service: Internal Audit</h1> <p>Final Audit Report</p>	<p>2022/23 Audit Plan Report #2</p>												
<h2>Contract Management</h2>														
<h3>Limited Assurance</h3>														
<ul style="list-style-type: none"> Review of controls across the Council following July 2021 Framework. Weaknesses in contract administration and updating and using central monitoring. Need to strengthen control compliance to support comprehensive central oversight. 														
<h4>Engagement Timeline</h4>  <pre> graph LR A[Terms of Reference • 4/10/22] --> B[Fieldwork • 3/11/22 to 21/11/22] B --> C[Final Report • 13/1/23] </pre>														
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