

Homes for Haringey

Investigation into Move 51⁰ North
26 August 2016



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1 Introduction, background and our instructions

1.1 Introduction

- 1.1.1 This matter concerns the financial performance of Move 51⁰ North (“**Move 51**”) since its incorporation in April 2015 to the present date. Move 51 is a commercial lettings agency and is a subsidiary of Homes for Haringey Limited (“**Homes for Haringey**”). Homes for Haringey is an arms length management company of Haringey Council.

1.2 Background to this report

- 1.2.1 Since September 2015, Move 51 has encountered difficulties in terms of their financial performance and also the retention of staff.
- 1.2.2 At 30 June 2016, Move 51 provided their services to two landlords, managing one property per landlord. Move 51 is in the process of arranging the management of one further property in August 2016.
- 1.2.3 Move 51 has been financially supported by Homes for Haringey and Haringey Council since its incorporation in April 2015. Homes for Haringey have also provided administrative support to Move 51.
- 1.2.4 The Board of Homes for Haringey has raised a number of concerns in respect of the financial performance of Move 51.

1.3 About Mazars

- 1.3.1 The Mazars Group is an international, integrated and independent organisation specialising in audit, advisory, accounting and tax services, with a direct presence in 77 countries drawing on the expertise of 17,000 professionals. In the UK, Mazars has approximately 130 Partners and more than 1,600 staff.

1.4 Our instructions

- 1.4.1 We are instructed by Homes for Haringey to address the following:
- (a) To review all transactions recorded in the financial systems of Move 51 since September 2015 to 26 July 2016;

(b) To consider the appropriateness of each of the financial transactions; and

(c) To trace all financial transactions to supporting evidence.

1.5 Other services provided by Mazars

1.5.1 Mazars provide internal audit services for Haringey Council. This investigation has been carried out by the Forensic and Investigation Services team at Mazars.

1.6 Scope of this report

1.6.1 The conclusions in our report are based on our experience and on the evidence provided to us. If further evidence becomes available to us, these conclusions may change and we will inform you accordingly.

1.6.2 It should be noted that the work we have completed does not constitute an audit and, other than as expressly set out in this report, we have not verified or in any other way checked the information set out in the documents we have reviewed.

1.6.3 This report should not be used, reproduced or circulated for any other purpose without our prior written consent. Mazars accepts no responsibility to third parties in relation to the matters in this report and / or for any breaches of this obligation.

2 Move 51

2.1 Introduction

2.1.1 In this section we set out our understanding of Move 51 and its financial performance since incorporation until 26 July 2016 as follows:

- (a) Section 2.2: Overview of Move 51;
- (b) Section 2.3: Staff structure;
- (c) Section 2.4: Financial performance;
- (d) Section 2.5: Concerns raised; and
- (e) Section 2.6: Future trading.

2.2 Overview of Move 51

2.2.1 Move 51 is the trading name for Homes for Haringey Residual Community Interest Company and was incorporated on 15 April 2015 under company number 09543450. Move 51 has share capital of 1 share with a nominal value £1, which is held by Homes for Haringey.

2.2.2 The directors of Move 51 at 26 July 2016 are:

- (a) Andrew Billany (“**Mr Billany**”);
- (b) Astrid Kjellberg-Obst (“**Ms Kjellberg-Obst**”);
- (c) Catherine Elizabeth Hardy-Smith (“**Ms Hardy-Smith**”); and
- (d) Christopher Liffen (“**Mr Liffen**”).

2.2.3 Dawn Kent-Payne (“**Ms Kent-Payne**”) has been the Company Secretary of Move 51 since 10 May 2016.

2.2.4 Move 51’s principle business activity is that of a commercial residential lettings and property management agency.

2.2.5 We understand that the aim of Move 51 is:

‘to offer an effective, good quality and affordable alternative to landlords and tenants in the private rented market. This initiative is a direct commission for Homes for Haringey by the Council, to support key priorities in the drive to improve housing within the Borough. It is also a key Haringey Corporate Plan commitment, and is outlined in the Medium Term Financial Strategy.’¹

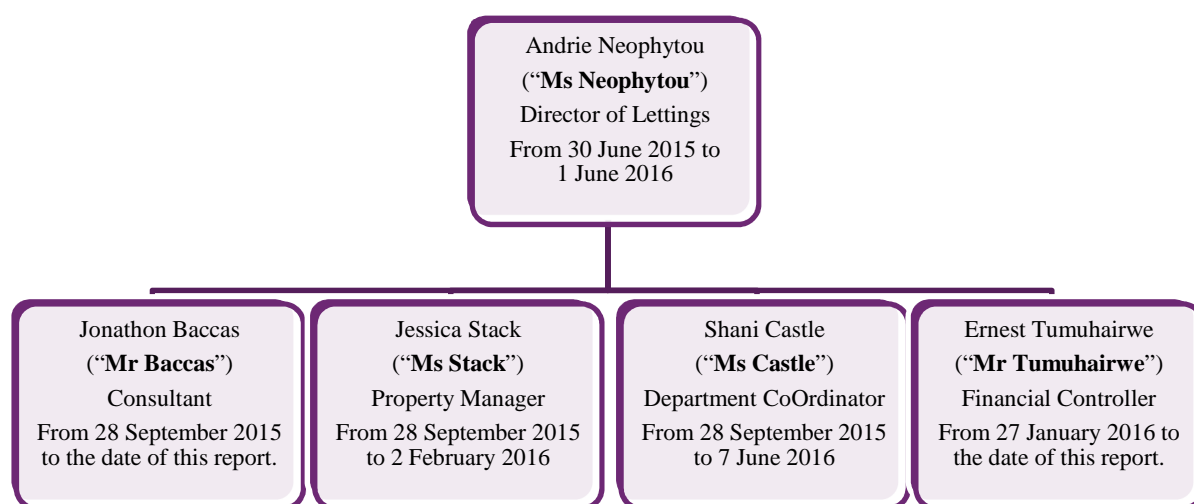
2.2.6 It was intended that any surplus profits made were to be reinvested in Haringey Council housing priorities.

2.2.7 Based on the board papers for the 28 October 2015 meeting, by March 2017, it was anticipated that Move 51 would have 60 properties under its management. This is based on managing 5 new properties per month from April 2016 to March 2017. This figure was also used as a key performance indicator for its Year 2 performance, as set out in 27 January 2016 Board papers. Further, according to the Board papers, the anticipated performance was:

- (a) 100 properties at 31 March 2018;
- (b) 150 properties at 31 March 2019; and
- (c) 170 properties at 31 March 2020.

2.3 Staff structure

2.3.1 We set out below our understanding of the staff structure at Move 51:



¹ Page 25 of the board papers for the 27 January 2016 Board meeting.

- 2.3.2 We note that Move 51 has also employed Shawn Scott (“**Mr Scott**”) as a contractor since 31 May 2016. Mr Scott’s role is to assist with the management of long term contracts entered into by Move 51.

2.4 Financial performance

Profit and loss account

- 2.4.1 We summarise below the profit and loss account for Move 51 for the period from 1 July 2015 to 31 July 2016:

Table 2.1: Profit and loss account for 1 July 2015 to 31 July 2016

	£
Income Received	2,185
Cost of Sales	(1,300)
Gross Profit	885
Advertising	(110,227)
Bank Charges & Interest	(15,392)
Depreciation	(8,377)
Equipment Hire	(783)
General Expenses	(8,884)
Gross Wages	(230,930)
Motor Expenses	(333)
Printing & Stationary	(23)
Professional Fees	(39,797)
Telephone & Computers	(19,261)
Travelling & Entertainment	(613)
Total Operating Expenses	(434,620)
Net Loss	(433,735)

- 2.4.2 Table 2.1 shows that Move 51 has made a total loss of £433,735 during the period from 1 July 2015 to 31 July 2016. Over half of the expenditure incurred relates to wages costs (53.1%²) and over a quarter for advertising costs (25.4%³).

² £230,930/£434,620 x 100% = 53.1%

³ £110,227/£434,620 x 100% = 25.4%

- 2.4.3 As at 31 July 2016, Move 51 had just two properties under its management being 269 Leigh Hunt and 233 Lordship Road. In addition, Move 51 has received a deposit on 4 July 2016 to manage 30 Northpoint.

Balance Sheet

- 2.4.4 We summarise below the Balance Sheet as at 31 July 2016:

Table 2.2: Balance Sheet as at 31 July 2016

	£
Assets	
Fixed Assets	25,641
Debtors Control Account	304
Prepayments	1,717
Sales Tax Control Account	5,107
Bank	3,872
Total Current Assets	11,000
Total Assets	36,641
Liabilities	
Accrual - Loan Interest	14,630
Accruals	20,695
Creditors Control Account	78,608
Haringey Council	302,500
Homes for Haringey	56,170
National Insurance	772
P.A.Y.E.	552
Pension Fund	347
Total Liabilities	474,274
Net Liabilities	(437,634)
Capital	1
Current Year Earnings	(120,249)
Profit and Loss Account	(317,386)
Total Equity	(437,634)

- 2.4.5 Move 51 has net liabilities of £437,634 as at 31 July 2016. This is as a result of the losses made during the period from incorporation to 31 July 2016. Of this balance, £302,500 is owed to Haringey Council and £56,170 to Homes for Haringey. Further, there is an outstanding invoice for £73,211 for Homes for Haringey included within the creditors control account.
- 2.4.6 Up until 31 March 2016, Move 51 was funded by Haringey Council. However, from 1 April 2016, Move 51 was funded by Homes for Haringey. We understand that this change of funding was due to Move 51 falling short of Haringey Council's funding requirements.

2.5 Concerns raised

- 2.5.1 The Board of Move 51 has become increasingly concerned about the losses being made within Move 51 and its poor financial performance.
- 2.5.2 As a result, Mazars has been instructed to investigate the losses and to establish whether there is any evidence of fraudulent activity in terms of the financial transactions.

2.6 Future trading

- 2.6.1 Based on discussions held with Ms Esther Campbell, Financial Controller for Homes for Haringey ("**Ms Campbell**"), it is our understanding that the remit of Move 51 is currently in the process of being changed. Starting in June 2016, Mr Baccas began to work with the temporary accommodation team of Homes for Haringey to help find them properties. Therefore, Move 51 will also be involved in working with Homes for Haringey and not just working in residential lettings.

3 Work carried out by Mazars

3.1 Introduction

- 3.1.1 In this section, we set out a summary of the work carried out by us in the course of our investigation.

3.2 Review of financial information

- 3.2.1 We have been provided with access to 'Xero' which is the accounting software currently used by Move 51. Prior to 1 April 2016, Move 51 used 'Sage' however they no longer have access to this system.
- 3.2.2 All transactions from Sage have been imported into Xero by Mr Tumuhairwe, although the level of detail which has been imported is inconsistent. In some cases, the transaction imported states the supplier as 'No Name' although the transaction amount has been successfully imported in all cases.
- 3.2.3 We have extracted a summary of all bank transactions shown for the period from 11 July 2015 to 25 July 2016 from Xero and cross referenced this to the hard copy bank statements to confirm the transaction listing was complete.
- 3.2.4 For each transaction during this period, we have sought to agree it to supporting documentation, for example a purchase invoice.

3.3 Review of suppliers used

- 3.3.1 For all suppliers used by Move 51 identified during our review of Xero, we have obtained the Companies House documentation to identify the directors and shareholders. We have verified that the following individuals associated with Move 51 are not directors or shareholders of these suppliers:
- (a) Ms Neophytou;
 - (b) Mr Baccas;
 - (c) Ms Stack;

- (d) Ms Castle;
- (e) Mr Tumuhairwe;
- (f) Mr Scott;
- (g) Graham Moffett⁴ (“**Mr Moffett**”);
- (h) Kate Townrow⁵ (“**Ms Townrow**”);
- (i) Ms Hardy-Smith;
- (j) Mr Billany;
- (k) Ms Kjellber-Obst;
- (l) Mr Liffen; and
- (m) Ms Kent-Payne.

3.4 Review of Board minutes

3.4.1 We have been provided with copies of the Board meeting minutes and the respective papers since Move 51’s incorporation. This includes forecasts prepared for the Board for the initial five years of trading of Move 51.

3.4.2 Specifically, we have been provided with the papers relating to the following Board meetings:

- (a) 20 April 2015;
- (b) 27 July 2015;
- (c) 28 October 2015;
- (d) 27 January 2016;
- (e) 21 April 2016; and

⁴ We understand that Mr Moffett assisted with the recording of financial transactions for Move 51 from September 2015 to January 2016 prior to Mr Tumuhairwe commencing employment.

⁵ Based on our review of the purchase invoice file, we understand that Ms Townrow assisted with the day to day running of Move 51.

(f) 26 May 2016.

3.4.3 We have reviewed these minutes to identify any issues which have previously been reported to the Board in respect of Move 51's financial performance.

3.5 Review of salaries

3.5.1 We have reviewed the employment contracts of all individuals employed by Move 51 and used these to recalculate the salaries payable.

3.5.2 We have agreed our calculation of the salaries to the payroll summaries and the respective bank payments to confirm whether the amount paid by Move 51 is appropriate.

4 Key findings of our investigation

4.1 Introduction

4.1.1 We set out below our key findings from our work as set out at Section 3.

4.1.2 We have structured this section of the report as follows:

- (a) Section 4.2: Review of financial information;
- (b) Section 4.3: Review of suppliers used;
- (c) Section 4.4: Review of Board minutes;
- (d) Section 4.5: Review of salaries;
- (e) Section 4.6: Other issues identified;
- (f) Section 4.7: Conclusions; and
- (g) Section 4.8: Recommendations.

4.2 Review of financial information

4.2.1 As stated at Section 3.2, we have reviewed all bank transactions included within Xero since the incorporation of Move 51. We have cross-referenced these transactions to the hard copy bank statements provided by both Santander and Barclays⁶ to ensure that the postings within Xero are complete. This identified one issue as follows:

- (a) Within Xero, there are two postings referenced to Land Registry, on 30 November 2015 for £741 and on 21 December 2015 for £120;
- (b) The Santander bank statements show 191 individual Land Registry transactions for £3 each which total £573⁷ between 23 November 2015 and 2 December 2015;

⁶ Move 51 closed the Santander bank account on 30 June 2016 and opened a bank account with Barclays on 31 March 2016 as a result of Santander being unable to offer suitable client bank accounts for Move 51.

⁷ 191 transactions x £3 = £573

- (c) There is a difference of £288⁸ between the Xero postings and the bank statements. This relates to a payment dated 25 November 2015 on the bank statements for the National Federation of Property Professionals (“**NFOPP**”);
 - (d) The invoice for the NFOPP payment of £288 was not included in the purchase invoice file. This invoice was raised prior to Mr Tumuhairwe starting at Move 51 and he was unable to explain why this payment was included within the Land Registry transactions; and
 - (e) Mr Tumuhairwe has contacted the NFOPP and obtained a copy of the relevant invoice. This states that it was for a course fee on 29 November 2016 for £240 plus VAT of £48. We suggest that the VAT return is reviewed to ensure this transaction has been correctly treated.
- 4.2.2 We have also reviewed the purchase invoice file containing the hard copy purchase invoices. We identified a photocopy of cheque number 022001, dated 3 September 2015 for £87.50 which was made payable to London Borough of Haringey. Within the purchase invoice file, although not filed with this cheque, was a remittance receipt acknowledging receipt of this cheque. However, we have been unable to reference this cheque to the bank statement or identify any posting to Xero. Further, when we raised queries about this cheque, Mr Tumuhairwe stated that he was not aware of a cheque book belonging to the Santander bank account. Ms Campbell has confirmed that two cheques books relating to Santander are stored in the safe. Access to this safe is restricted and the keys are held securely.
- 4.2.3 From our review of the purchase invoices, we identified a number of invoices which did not appear to have been authorised. A large proportion of these invoices relate to direct debit payments.
- 4.2.4 In total, we reviewed 317 transactions recorded on Xero. We identified that 189 of these transactions had supporting documents and 128 transactions did not. Further, of the 189 transactions with supporting documents, 37 transactions did not have a fully documented authorisation. These are summarised below:
- (a) 9 expense claims had an authorisation signature but were not dated;

⁸ £741 + £120 - £573 = £288

- (b) 22 transactions were payments made either by direct debit or using the corporate credit card such as for Land Registry;
- (c) 4 transactions were credits received, 2 were in respect of HMRC refunds. We requested copies of the remaining 2 credit notes as we were unable to identify the supporting documentation within the purchase invoice file. This confirmed that the postings made were correct;
- (d) 1 transaction refers to a copy invoice which was obtained during the course of our investigation as a result of it being missing from the purchase invoice files; and
- (e) 1 transaction was an invoice for Greatbatch Limited for £3,421.61 plus VAT, dated 4 July 2016 in respect of contract termination fees. This invoice was not authorised, though the payment run in which the invoice was paid was authorised.

4.2.5 We summarise below the 128 transactions for which supporting documents were not provided:

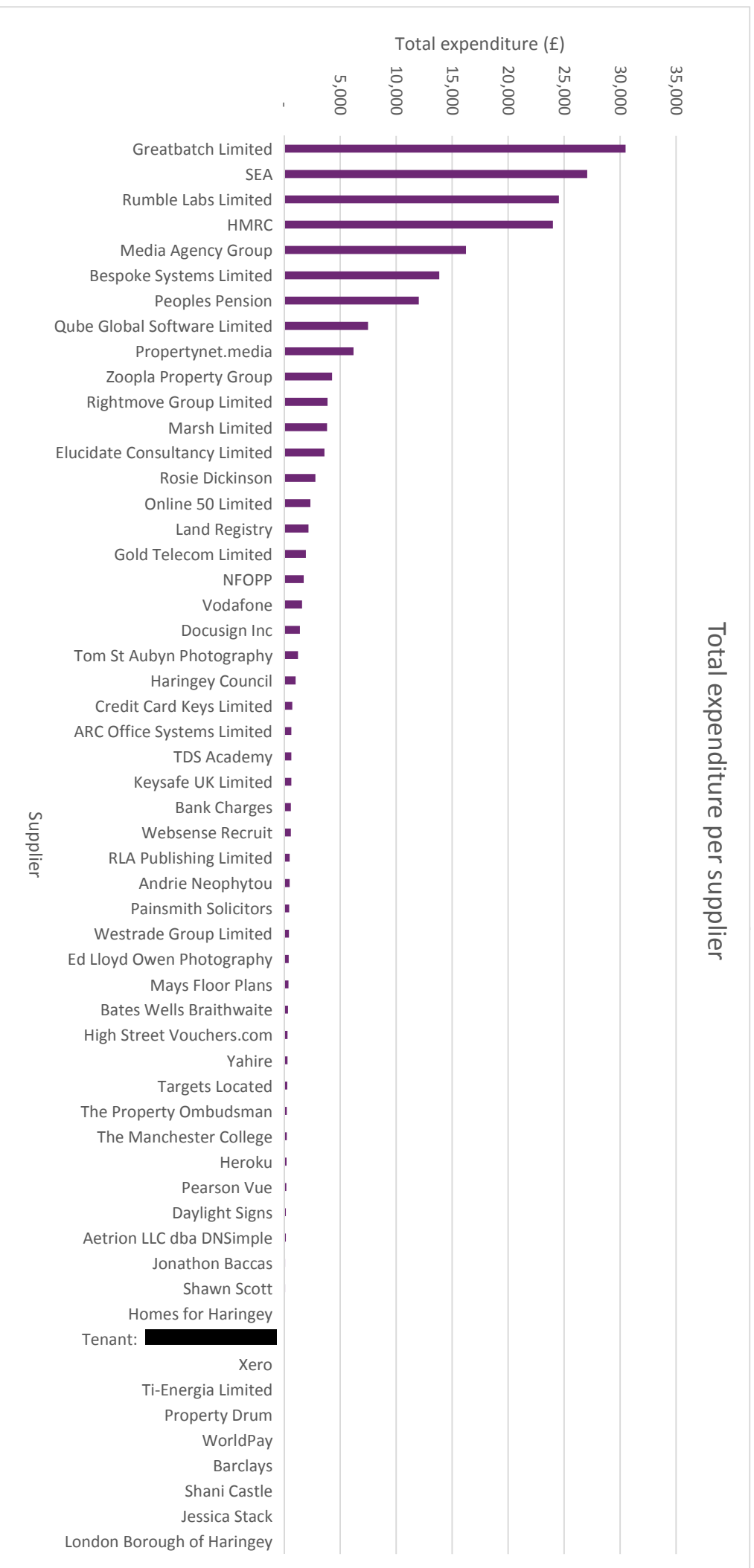
- (a) 25 transactions were bank charges and bank income. We have agreed these transactions to the bank statements and have not identified any issues;
- (b) 12 transactions were transfers from Haringey Council and Homes for Haringey. We have agreed these transactions to the relevant records in Haringey Council and Homes for Haringey and have not identified any issues;
- (c) 33 transactions relate to salary payments. These are considered further in section 4.5;
- (d) 4 transactions were transfers between the Santander and Barclays bank accounts. The net effect of these transactions in £nil;
- (e) 27 transactions were for direct debit payments for Heroku and Aetrion LLC in respect of domain names, Online50 Limited in respect of Sage subscription and Land Registry fees;
- (f) 7 transactions have been deleted from Xero;
- (g) 3 transactions were the correction of a posting error made on Sage;

- (h) 1 transaction was the deposit of a refund paid in respect of glass hire for the launch party of Move 51;
 - (i) 1 transaction was an entry for Property Drum. This invoice was not included in the purchase invoice file and Mr Tumuhairwe has requested this invoice from Property Drum. This invoice is for gross £44.55. At the date of this report, we have not yet received this invoice; and
 - (j) 15 transactions were for lettings income earned by Move 51 as well as transfers between the main bank account and the client bank account. This is discussed further at paragraph 4.6.3.
- 4.2.6 During our review, we also identified that Move 51 continued to pay Online50 Limited for Sage registration until June 2016 despite Move 51 using Xero from 1 April 2016. We discussed this with Mr Tumuhairwe who stated that the reason for this was that Mr Tumuhairwe wished to retain access to Sage until after the statutory audit was complete.
- 4.2.7 Based on our review of the financial transactions recorded by Move 51, there is evidence of weaknesses in the accounting processes. However, we have not identified evidence of fraudulent activity.
- 4.3 Review of suppliers used**
- 4.3.1 We did not identify any of the individuals involved at Move 51, listed at paragraph 3.3.1, as being directors or shareholders of Move 51 suppliers.
- 4.3.2 We summarise in Figure 4.1 the total payments made to each supplier by Move 51⁹. The payment to HMRC relates to payments in respect of PAYE and NIC.

⁹ The chart excludes the salary payments made by Move 51 to employees.

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Figure 4.1: Total expenditure per supplier for the period 11 July 2015 to 25 July 2016



- 4.3.3 Move 51's largest supplier in terms of total expenditure for the period reviewed was Greatbatch Limited. Move 51 spent £30,484 with Greatbatch Limited for a mail merge advertising strategy for five months from December 2015 to April 2016. In addition to this, there is also a cancellation fee for this contract for £3,421.61 plus VAT incurred in July 2016.
- 4.3.4 SEA were responsible for the rebranding exercise of Move 51 and incurred total costs of £27,055.
- 4.3.5 Rumble Labs Limited were responsible for producing the Move 51 website and received total payments (net of VAT) of £24,535. The costs incurred for the website were capitalised and therefore not included in the loss for the period from 1 July 2015 to 31 July 2016, shown at paragraph 2.4.1.

4.4 Review of Board minutes

- 4.4.1 We have reviewed the Board minutes provided as stated at paragraph 3.4.2. We note that the performance of Move 51 was discussed in these meetings and that it was noted its actual financial performance was below its expected financial performance.

4.5 Review of salaries

- 4.5.1 We have reviewed the employment contracts of all five individuals who have been included on the Move 51 payroll since its incorporation. We have recalculated the gross salary that we consider should have been paid to these individuals and compared this to the actual amount they received for July 2015 to July 2016. We set out our workings in Table 4.1 below:

Table 4.1: Comparison of Gross salary received compared to employment contract

						Total
Our calculation based on the contract of employment.						
Total gross salary per payroll summaries						
Difference						

4.5.2

[REDACTED]

[REDACTED]

[REDACTED]

4.5.3 We have included the detailed workings of the expected salary payments at **Appendix 1**.

4.5.4

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

4.5.5

[REDACTED]

[REDACTED]

4.5.6 We have also compared the total salary payments made for the period July 2015 to June 2016¹² based on the bank statements compared to the payroll summaries. This has also identified a number of small differences as set out in Table 4.2:

Table 4.2: Comparison of payments made compared to payroll summaries

	Net Pay	PAYE	NIC	Pension	Total
Total per payroll summaries	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
Total paid per bank statements	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
Difference	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

4.5.7 The largest difference relates to PAYE payment of £268.95 which is broken down as an overpayment of £4 in October 2015, £90 in April 2016, £129.40 in May 2016 and £50.60 in June 2016. As the tax year runs from 5 April each year, this would suggest that there may be a potential error in the way PAYE has been calculated, especially as payroll has moved from

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

being calculated using Sage to Xero from 1 April 2016. We recommend that this is reviewed further.

4.5.8 The bank statement transactions are not broken down by individual employee and we are therefore unable to determine which employee the over payment of the net payment relates to.

4.5.9 We would also recommend that the salary payments are reconciled to the payroll summaries each month with reasons for the differences identified within the Xero posting to improve the audit trail.

4.6 Other issues identified

VAT

4.6.1 We note, based on our discussions with Ms Campbell and Mr Tumuhairwe that there were concerns surrounding the treatment of reclaiming VAT on the invoice from Homes for Haringey set out at paragraph 0.

4.6.2 We have discussed this treatment with members of Mazars VAT team and they consider, based on the evidence provided to them, that Move 51 may be able to reclaim the VAT on this invoice. However, this assumes that the VAT incurred is directly attributable to the taxable management charges made by Move 51. We would recommend discussing this further with VAT specialists given the concerns raised. As stated at paragraph 2.4.5, this invoice is for £73,210.62 gross and includes VAT of £12,201.77.

Client bank account

4.6.3 During our meeting with Mr Tumuhairwe on 8 August 2016, we were informed of the existence of a client bank account for rental payments. This bank account is not shown on Xero and is managed separately via 'Qube'.

4.6.4 Ms Campbell informed us that this bank account is monitored regularly and a monthly reconciliation of the bank account is carried out by Mr Tumuhairwe.

4.6.5 Following discovery of this bank account, we reviewed all transactions within the bank account. This highlighted one issue with regards to a transfer between this account and the main bank account as follows:

- (a) On 28 April 2016, £621.65 was transferred to the main Barclays bank account from the client bank account. The posting of the amount according to Xero are:
- (i) Any Clean: £74.70;
 - (ii) Flat 233 Lordship Tenant: £180.00;
 - (iii) Green Water Services Ltd: £16.20;
 - (iv) Keysafe UK Ltd: £216.00;
 - (v) [REDACTED]; and
 - (vi) Smarter Inventories: £30.75.
- (b) We have discussed the rationale for these payments with Mr Tumuhairwe. He stated that the entries for Any Clean, Green Water Services Limited and Smarter Inventories, relate to the 15% uplift that is charged by Move 51 for paying suppliers on behalf of the respective landlord. This uplift has been agreed to the terms of business and recalculated based on the invoices for costs incurred for 233 Lordship Lane. Similar costs have been incurred for 269 Leigh Hunt Drive, being the Legionella Risk Assessment by Green Water Services for £108 and 'inventory check in' for £168 shown on Statement 2 issued on 7 June 2016 to the landlord of 269 Leigh Hunt Drive. However, the statement provided does not make reference to this management uplift nor has any subsequent transfer been made. This would suggest that there is an understatement of revenue of £41.40¹³.
- (c) The remaining transfers relate to the following fees charged by Move 51 for management charges:
- (i) £180 administrative and set up costs fee payable by the tenant;
 - (ii) £72 per tenant for referencing and credit checks prior to renting the property. This transfer is for 233 Lordship Lane for three tenants. This service is carried out by KeySafe UK and is paid through the main bank account, this transfer would therefore be deemed appropriate; and

¹³ (£108.00 + £168.00) x 15% = £41.40

(iii) £104 for the monthly management fee for 233 Lordship Lane which includes an introductory £100 discount. This has been agreed to Statement 1 produced to Mr Sobers, the landlord of 233 Lordship Lane on 19 April 2016.

(d) It should be noted that upon review of the transactions, although the fees payable by the tenant are set out in the tenant fee listing, no specific invoice is raised to the tenant for these fees that we have identified. We would recommend that this is introduced in future if Move 51 is to continue with residential lettings to ensure a full audit trail is available.

4.6.6 The balance held within the client bank account as at 31 July 2016 is £3,019.40. This relates to £500 held as a float for 269 Leigh Hunt Drive in accordance with paragraph 7.4 of the Landlord Terms of Business plus the deposit received for 30 North Point of £2,519.40.

4.7 Conclusions

4.7.1 It does appear that Move 51 has been unable to meet expectations with regards to the number of properties held within their management despite extensive spending on advertising during their first year of trading.

4.7.2 Based on the work carried out, whilst there are some issues concerning the recording and authorising of transactions, we have not identified any evidence of fraudulent activity in respect of this.

4.7.3 The financial performance of Move 51 has been affected by high salary payments with guaranteed bonuses provided to employees during the first year regardless of the performance of Move 51.

4.8 Recommendations

4.8.1 Based on our work carried out, our recommendations are:

- (a) Introduce checks to ensure all authorisation procedures of invoices are being followed and all authorisations are dated;
- (b) We note that the remit of Move 51 has changed and therefore no non-performance bonuses will be paid in the future. However, we consider that the rationale behind awarding any bonuses should be considered before any bonuses are paid;
- (c) Monthly reconciliation of salary payments to payroll summaries with reasons for any differences identified and documented;
- (d) Discuss the treatment of VAT on invoices produced by Homes for Haringey with VAT specialists; and
- (e) Produce invoices to tenants in respect of fees paid in order to improve the audit trail.

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Appendix 1: Our detailed workings of the expected salary payment

	£	£	£	£	£
Period of employment	30 June 2015 to 1 June 2016	28 September 2015 to 31 July 2016	28 September 2015 to 28 February 2016	28 September 2015 to 7 June 2016	27 January 2016 to 31 July 2016
Gross pay					
Guaranteed bonus					
Car allowance					
Total for the year					
Per month					
Months in employment (Based on 30 days per month)					
Months in employment at 40 hours per week to 10 April 2016					
Months in employment at 30 hours per week from 11 April 2016					
Expected gross					
Compensation payment					
Holiday accrual					
Additional two days holiday pay					
Total expected salary					