



Agenda

Audit and Scrutiny Committee

Wednesday, 9 October 2019 at 7.00 pm

Council Chamber, Town Hall, Ingrave Road, Brentwood, Essex CM15 8AY

Membership (Quorum – 3)

Cllrs Nolan (Chair), Tanner (Vice-Chair), Dr Barrett, Chilvers, Haigh, Hirst, Mrs McKinlay, Naylor and Parker

Substitute Members

Cllrs Bridge, S Cloke, Mrs Fulcher, McLaren, Morrissey and Poppy

Agenda

Item	Item	Wards(s) Affected	Page No
1.	Apologies for Absence		
2.	Minutes of the previous meeting		
3.	External Audit Update		
4.	Internal Audit Progress Report		
5.	Risk Management		
	To follow.		
6.	Formal Complaints & Performance Indicator Working Group		

7. Scrutiny Work Programme

8. Urgent Business

An item of business may only be considered where the Chair is of the opinion that, by reason of special circumstances, which shall be specified in the Minutes, the item should be considered as a matter of urgency.



Steve Summers
Interim Chief Executive

Town Hall
Brentwood, Essex
01.10.2019

Information for Members

Substitutes

The names of substitutes shall be announced at the start of the meeting by the Chair and the substitution shall cease at the end of the meeting.

Where substitution is permitted, substitutes for quasi judicial/regulatory committees must be drawn from Members who have received training in quasi- judicial/regulatory decision making. If a casual vacancy occurs on a quasi judicial/regulatory committee it will not be filled until the nominated member has been trained.

Rights to Attend and Speak

Any Members may attend any Committee to which these procedure rules apply.

A Member who is not a member of the Committee may speak at the meeting. The Member may speak at the Chair's discretion, it being the expectation that a Member will be allowed to speak on a ward matter.

Members requiring further information, or with specific questions, are asked to raise these with the appropriate officer at least two working days before the meeting.

Point of Order/ Personal explanation/ Point of Information

Point of Order

A member may raise a point of order at any time. The Mayor will hear them immediately. A point of order may only relate to an alleged breach of these Procedure Rules or the law. The Member must indicate the rule or law and the way in which they consider it has been broken. The ruling of the Mayor on the point of order will be final.

Personal Explanation

A member may make a personal explanation at any time. A personal explanation must relate to some material part of an earlier speech by the member which may appear to have been misunderstood in the present debate, or outside of the meeting. The ruling of the Mayor on the admissibility of a personal explanation will be final.

Point of Information or clarification

A point of information or clarification must relate to the matter being debated. If a Member wishes to raise a point of information, he/she must first seek the permission of the Mayor. The Member must specify the nature of the information he/she wishes to provide and its importance to the current debate. If the Mayor gives his/her permission, the Member will give the additional information succinctly. Points of Information or clarification should be used in exceptional circumstances and should not be used to interrupt other speakers or to make a further speech when he/she has already spoken during the debate. The ruling of the Mayor on the admissibility of a point of information or clarification will be final.

Information for Members of the Public

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The Chair of the meeting may terminate or suspend filming, photography, recording and use of social media if any of

these activities, in their opinion, are disrupting proceedings at the meeting.

 **Private Session**

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 **Evacuation Procedures**

Evacuate the building using the nearest available exit and congregate at the assembly point in the Car Park.



Minutes

Audit and Scrutiny Committee Monday, 29th July, 2019

Attendance

Cllr Nolan (Chair)	Cllr Naylor
Cllr Tanner (Vice-Chair)	Cllr Parker
Cllr Haigh	

Apologies

Cllr Dr Barrett	Cllr Hirst
Cllr Chilvers	Cllr Mrs McKinlay

Substitute Present

Cllr Bridge
Cllr S Cloke
Cllr Poppy

Also Present

Cllr Hossack
Cllr Jakobsson

Officers Present

Steve Summers	-	Interim Chief Executive
Jacqueline Mellaerts	Van	Director of Corporate Resources
Neil Harris	-	External Audit, E&Y
Greg Rubins	-	BDO, Internal Audit
Janine Combrinck	-	Internal Audit, BDO

142. Apologies for Absence

Apologies were received from Cllr Hirst, Cllr Mrs McKinlay, Cllr Chilvers and Cllr Dr Barrett. Cllrs Poppy, Bridge and Nolan were substituting respectively. There was no substitute for Cllr Dr Barrett.

143. Minutes of the previous meeting

The Minutes of the Audit & Scrutiny Committee held on Tuesday 18th June 2019 were approved as a true record.

144. Statement of Accounts and Annual Governance Statement 2018/19

This report presents the Council's Statement of Accounts for 2018/19. These accounts have been signed by the Director of Corporate Resources on 31st May 2019. They have been published on our website and have been subjected to the relevant inspection period under section 26 of the Local Audit and Accountability Act 2014. No written notice of objection had been received.

On 25th June, the formerly Interim Chief Finance Officer, received a phone call from our External Auditors, EY LLP, explaining that their planned Audit which was to commence the week beginning 1st July would be delayed and would need to be rescheduled after 31st July. A meeting was arranged with the Chair of Audit and Scrutiny and the External Auditors to explain the situation and a letter was received dated 3rd July to notify the Council in writing.

External Auditors have expressed their disappointment with this position and recognise the impact this has on the Council's resources, reputation and that this position is through no fault of the Council and its finance team. A reschedule of the Audit has been proposed as soon as possible after 31st July, but no dates have yet been received or confirmed at the time this report was published.

The authority will publish on our website, before the 31st July, the unaudited Statement of Accounts, the Annual Governance Statement and the Narrative Statement, without a certificate or opinion from the local auditor, and accompany these documents with a Notice explaining the reasons for the delay of the audit.

A motion was **MOVED** by Cllr Nolan and **SECONDED** by Cllr Tanner to approve the recommendations in the report.

Mr Neil Harris was present and reiterated what was said in the report stating that the reason for the delayed audit was no fault of the Council and its finance team, but due to Ernst & Young's resource restraints and to safeguard audit quality. Mr Harris gave assurance that the Council were not in breach of any statutory requirements.

Members raised concerns regarding value for money in relation to their partnership working with other authorities. Mr Harris saw no reason why Brentwood were not giving value of money and saw no significant risks in this area.

With regard to Planning and Licensing, page 36 in the report, Members asked whether Brentwood Council could be self-financing, which currently as the

figures show, is not. Mr Harris agreed to take this question offline and report back to the Director of Corporate Resources to feedback to the Committee.

Cllr Cloke asked for a breakdown of the Transformation services which the Director of Resource will provide directly to committee members outside of the meeting.

It was noted that the Appendices to the recommendations had been referred to incorrectly. Subject to these being amended, a vote was taken by a show of hands and it was **RESOLVED**:

1. **The Annual Governance Statement 2018/19 attached in Appendix B is approved and signed by the Chief Executive and Leader of the Council.**
2. **The Unaudited Statement of Accounts 2018/19 attached in Appendix B is considered and approved and signed by the Chair of the Audit and Scrutiny Committee.**
3. **The Committee notes the letter received by the External Auditors dated 3rd July Attached in Appendix A.**
4. **The Committee notes paragraph 4.10 and gives delegated authority to the Director of Corporate Resources to agree the final notice that will be published alongside the Unaudited Statement of Accounts 2018/19.**

Reason for Recommendations

To enable the Council to meet the requirements of the Accounts and Audit (England) Regulations 2015 in respect of approval of the financial statements and the annual governance statement.

145. Internal Audit Progress Report

This report intended to inform the Audit and Scrutiny Committee of progress made against the approved internal audit plans for 2018/19 and 2019/20, which were approved by the Audit and Scrutiny Committee in March 2018 and March 2019 respectively.

The report had been finalised since the last Committee and a summary of the findings was included in the progress report:

- Main Financial Systems

The executive summary of the audit is included in Appendix A – Progress report.

The full report is available on request.

A motion was **MOVED** by Cllr Nolan and **SECONDED** by Cllr Tanner to approve the recommendations in the report.

Ms Janine Combrinck was present and summarised the report.

Following a full discussion a vote was taken by a show of hands and it was **RESOLVED UNANIMOUSLY:**

- 1. That the Committee receives and notes the contents of the internal Audit Progress Report attached at Appendix A.**

Reason for Recommendation

To monitor the progress of work against the internal audit plan.

146. Internal Audit Annual Report 2018/19

Overall, we were able to provide moderate assurance that there is a sound system of internal control, designed to meet the Council's objectives and that controls are being applied consistently. In forming their view the Council have taken into account that:

- The Council has performed broadly in line with budget regarding financial performance.
- The Council has continued to demonstrate sound financial management with moderate assurance opinions provided on the design and operational effectiveness in the audits on corporate projects and key financial systems.

In respect of the design of the controls, an opinion of moderate assurance was provided for seven out of the ten assurance audits where reports have been issued, substantial assurance was provided in three areas. These opinions are an improvement compared with 2017-18.

In respect of the design and operational effectiveness of the controls, opinion of moderate / moderate assurance was provided for five of the ten assurance audits where reports have been issued, substantial assurance was provided in four areas, and in limited assurance in one area. These opinions are an improvement compared with 2017-18.

The Council has specifically requested audits into known areas of risk and new areas of concern i.e. the Housing Department and PCI/DSS compliance.

Management has responded positively to reports issued and action plans have been developed to address the recommendations raised.

We have confirmed that 71% of recommendations due for implementation by the date of reporting had been completed. Management has provided assurance that a further 19 (24%) have been implemented, we are awaiting evidence to verify this.

A motion was **MOVED** by Cllr Nolan and **SECONDED** by Cllr Tanner to approve the recommendations in the report.

Mr Rubins was present at the meeting and summarised the report. He reported that good progress had been made by the Council given the financial pressures it is currently facing. However, work is needed to improve implementation of recommendations on a timely basis and the auditors will be working with the Council on this to ensure improvement in this area.

Following a full discussion a vote was taken by a show of hands and it was **RESOLVED:**

1. **That the Committee receives and notes the contents of the report.**

Reasons for Recommendation

To review the results of the internal audit reviews undertaken during the year and highlight key themes and areas for consideration arising from the work of internal audit.

147. Risk Management Report

The report updated members of the Audit & Scrutiny Committee on the status of the Council's 2019 Strategic Risk Register and high-level Operational Risks.

Following on from a request at the Regulatory and Governance Committee on 6 March 2019, attached at appendix C is the complete Operational Risk Register for the Housing Department.

A motion was **MOVED** by Cllr Nolan and **SECONDED** by Cllr Tanner to approve the recommendations in the report.

Members raised concerns over the level of insurance regarding subsidence. Mrs Van Mellaerts will come back to Members regarding this point outside of the meeting.

Following a full discussion a vote was taken by a show of hands and it was **RESOLVED:**

1. **To agree the amendments to the Strategic Risk Register, as shown in Appendix A, and that the risk scores recorded for each risk accurately represents the current status of each risk.**

2. To agree the risk scores recorded for the high-level Operational Risks, as shown in Appendix B.
3. To agree the risk scores recorded for the Housing Operational Risks, as shown in Appendix C.

Reasons for Recommendations

Risk Management continues to be embedded quarterly within the Senior Management Team Reports, where Service Heads discuss the top-level risks for their service areas to ensure that the risks are updated to reflect on the ongoing changes.

In addition, the Risk and Insurance Officer will continue to work with risk managers to maintain the good progress to date and further develop a consistent application of risk management considerations across all operations of the Council.

148. Scrutiny Work Programme 2019/20

The Constitution requires that the Audit & Scrutiny Committee agrees its Scrutiny work programme at each meeting of the Committee. This report provides an update of the current scrutiny work programme and is set out in Appendix A.

In addition, legislation requires that an Annual report is made to the Committee on the work of the Community Safety Partnership. This report is normally made at the March committee each year.

At the Audit and Scrutiny Committee on the 18th June 2019, Min.51 refers, it was agreed that a request form be sent for scrutiny matters be made available to all members immediately following the meetings. This action was undertaken and to date no responses have been received.

A motion was **MOVED** by Cllr Nolan and **SECONDED** by Cllr Tanner to approve the recommendations in the report.

Following a full discussion a vote was taken by a show of hands and it was **RESOLVED UNANIMOUSLY:**

1. That the Committee considers and agrees the 2019/20 Scrutiny work programme as set out in Appendix A.

Reasons for Recommendation

The Constitution requires that the Audit & Scrutiny Committee agrees its Scrutiny work programme at each meeting of the Committee.

149. Urgent Business

There were no items of urgent business.

The meeting concluded at 20:05



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Agenda Item 3

Committee: Audit and Scrutiny Committee	Date: 9 th October 2019
Subject: External Audit Update	Wards Affected: None specifically
Report of: Jacqueline Van Mellaerts – Director of Corporate Resources	Public
Report Author/s: Name: Jacqueline Van Mellaerts Telephone: 01277 312 829 E-mail: Jacqueline Van Mellaerts	For Decision

Summary

The Draft unaudited Statement of Accounts was presented to Committee on 29th July 2019. It was explained that the External Auditors Ernst & Young LLP, would not be able to start their audit by their target deadline of 31st July 2019. It was expected that the Audit would be complete and the Audit Results report would be presented at the next Committee.

Early August, Director of Corporate Resources and the Associate Partner of Ernst & Young LLP were in discussions regarding the resources of the Audit and it has been agreed that the audit would start on 1st October for approximately 3 weeks.

The Council has currently published, by its statutory deadline of 31st July, an unaudited Statement of Accounts and is not accompanied by an opinion, along with a notice explaining the delay of the audit. The Council will publish the audit opinion, when it is practically able to do so, to meet legislation requirements, after receiving the auditor's final findings from the audit.

Public Sector Audit Appointments (PSAA) figures show that 40% of audit opinions have missed the target date of 31 July. Officers wish to write to the PSAA to express our concerns regarding the Council's position with the 2018/19 Audit. Including the delay of the audit for Brentwood, the impact on resources it will have and any potential impact on future years audits.

Recommendation(s)

Members are asked to:

R1. Note this report and the revised Audit timetable.

R2. Give delegated Authority to the Director of Corporate Resource in consultation with the Chair and Vice Chair, to make representations to the PSAA of the Council's position with regards to the 2018/19 Audit.

Main Report

Introduction and Background

1. On 25th June, the formerly Interim Chief Finance Officer, received a phone call from our External Auditors, Ernst & Young LLP, explaining that their planned Audit which was to commence the week beginning 1st July for 3 weeks will be delayed and will need to be rescheduled after the target deadline of 31st July. A meeting was arranged with the Chair of Audit and Scrutiny and the External Auditors to explain the situation and a letter was received dated 3rd July to notify the Council in writing.
2. External Auditors have expressed their disappointment with this position and recognise the impact this has on the Council's resources, reputation and that this position is through no fault of the Council and its finance team. A reschedule of the Audit was proposed as soon as possible after 31st July, but no dates had yet been received or confirmed at the time of the last Committee. It was expected that the Audit would be complete and the Audit Results Report would be presented in October.
3. The authority published on our website, before the 31st July, the unaudited statement of accounts, the annual governance statement and the narrative statement, without a certificate or opinion from the local auditor, and accompanied these documents with a notice explaining the reasons for the delay of the Audit, which met statutory deadlines.

Issue, Options and Analysis of Options

4. Early August the Council Director of Corporate Resources and the Associate Partner of Ernst & Young LLP were in discussions regarding the resources of the rescheduled Audit.
5. It was identified that due to ongoing complex audits with other clients, and the requirement for team certainty including continuity with previous Ernst & Young LLP auditors, the resources were not going to be available for August and September. Ernst & Young's resourcing team therefore proposed an Audit team, could be available from 30th September.
6. Although not ideal, officers understood the importance of continuity and also had some resources constraints during September.
7. It was therefore agreed by both parties that the Audit would begin on 1st October for 3 weeks.

8. Auditor's will then issue their Audit Results Report (ARR) with their final findings from the audit which is issued before their conclusion of the Audit. (Audit Opinion)
9. The Council has currently published, by its statutory deadline of 31st July, an unaudited Statement of Accounts and is not accompanied by an opinion, along with a notice explaining the delay of the audit.
10. As the deadline of 31st July has not been fully met, the Council must comply with legislation as soon as reasonably practicable after the receipt of any report from the auditor which contains the auditor's final findings from the audit which is issued before the conclusion of the audit.
11. This is expected to be before the next Audit and Scrutiny Committee on 28th January.
12. The Public Sector Audit Appointments Ltd (PSAA) is responsible for appointing auditors to 98% of local government, police and fire bodies that chose to opt into its national auditor appointment arrangements. Ernst & Young LLP were appointed to audit the accounts of Brentwood Borough Council for five years, for the accounts 2018/19 to 2020/23.
13. In a press release dated 12th August - The PSAA have reported the number of delayed audit opinions in Local Government has risen sharply this year. Figures show that more than 40% (210 out of 486) of audit opinions on 2018/19 statement of accounts were not available by the target date of 31st July 2019. The comparable position in relation to 2017/18 accounts was that approximately 13% of opinions were not available by the target date.
14. The PSAA have highlighted that this is of significant concern and delayed opinions can result in significant inconvenience and disruption as well as additional costs and reputational damage.
15. Although the Council can currently accommodate the revised Audit timetable, it is a significant inconvenience and could cause disruption to the Council Budget setting processes. There is also a risk of reputational damage if the PSAA publish named authorities that have not met previous or current deadlines.
16. Officers therefore wish to write to the PSAA to express our concerns about the delay of the audit for Brentwood, the impact on resources it will have and any potential impact on future years audits.

Reasons for Recommendation

17. To update the Committee regarding the status of the External Audit of the Statement of Accounts 2018/19.

Consultation

18. No consultation was required for this report

References to Corporate Plan

19. Good financial management underpins all priorities within the Corporate Plan.

Implications

Financial Implications

Name/Title: Jacqueline Van Mellaerts, Director of Corporate Resources

Tel/Email: 01277 312829/jacqueline.vanmellaerts@brentwood.gov.uk

20. There are no direct financial implications arising from this report. The Audit plan for 2018/19 was reported on 30th January 2019 and the Planned total Scale Fee for 2018/19 is £64,865.

Legal Implications

Name & Title: Paula Harvey, Paula Harvey, Head of Legal Services & Monitoring Officer

Tel & Email: 01277 312705/paula.harvey@brentwood.gov.uk

21. The Council has prepared its accounts for 2018/19 within the statutory timeframe. The delay in EY's external audit means that the Council has been unable to meet its statutory duty to publish a set of audited financial accounts for 2018/19 by 31st July 2019. The Council has published a notice stating the reason for the delay in accordance with the Audit and Account Regulations 2015.

Economic Implications

Name/Title: Phil Drane, Director of Strategic Planning

Tel/Email: 01277 312610/philip.drane@brentwood.gov.uk

22. No economic implications.

Other Implications (where significant) – i.e. Health and Safety, Asset Management, Equality and Diversity, Risk Management, Section 17 – Crime & Disorder, Sustainability, ICT.

Background Papers

PSAA Press release 12th August 209. <https://www.psa.co.uk/2019/08/news-release-local-government-audit-opinions-delivered-by-31-july-2019/>

Appendices to this report

None

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Agenda Item 4

Committee: Audit and Scrutiny Committee	Date: 9 October 2019
Subject: Internal Audit Progress Report	Wards Affected: all
Report of: Greg Rubins, Head of Internal Audit (BDO)	Public
Report Author/s: Name: Greg Rubins, Head of Internal Audit (BDO) Telephone: 02380 881 892 E-mail: greg.rubins@bdo.co.uk Name: Janine Combrinck, Internal Audit Manager (BDO) Telephone: 020 7893 2631 E-mail: janine.combrinck@bdo.co.uk	For Information

Summary

This report is intended to inform the Audit and Scrutiny Committee of progress made against the 2019/20 internal audit plan and an update following completion of our 2018/19 internal audit work programme.

The following reports have been finalised since the last Committee:

- Workforce Strategy and organisation structure (2018/19) (Substantial/Moderate)
- Housing Department (2018/19) N/A
- Human Resources Recruitment (2019/20) (Substantial/Substantial)
- Trade Waste (2019/20) (Moderate/Substantial)
- Food Safety (2019/20) (Substantial/Moderate)

The executive summaries of the above audits are included in Appendix A – Progress report and the full Housing Department Report is included at Appendix II to the progress report.

The full reports for all our audits are available on request.

A summary of outstanding recommendations from previous audits is included in Appendix B – Follow up report.

Recommendation(s)

Members are asked to:

- R1. That the Committee receives and notes the contents of the Internal Audit Progress Report attached in Appendix A.**
- R2. That the Committee receives and notes the contents of the Internal Audit Follow Up Report attached in Appendix B.**

Main Report

Introduction and Background

1. This report is intended to inform the Audit and Scrutiny Committee of progress made against the 2019/20 internal audit plan and an update on completion of the 2018/19 internal audit work programme. It summarises the work we have done, together with our assessment of the systems reviewed and the recommendations we have raised.
2. Our work complies with Public Sector Internal Audit Standards. As part of our audit approach, we have agreed terms of reference for each piece of work with the risk owner, identifying the headline and sub-risks, which have been covered as part of the assignment. This approach is designed to enable us to give assurance on the risk management and internal control processes in place to mitigate the risks identified.
3. The Audit Committee approved the 2019/20 annual audit plan in March 2019. The progress against plan is reported at every Audit and Scrutiny Committee during 2019/20.

Issue, Options and Analysis of Options

4. The following reports have been finalised since the last Committee:
 - Workforce Strategy and organisation structure (2018/19)
 - Housing Department (2018/19)
 - Human Resources Recruitment (2019/20)
 - Trade Waste (2019/20)
 - Food Safety (2019/20)

Workforce Strategy and Organisation Structure (2018/19)

5. Overall, there is a solid foundation in relation to workforce strategy. A strategy is in place which is detailed and contains a number of themes and outcomes, a majority of which are monitored effectively. Processes are in place for employees including appraisals and exit questionnaires. In relation to training, a system is in place allowing for requests to be made easily and this protects the Council where employees leave after qualifying. Overall we have therefore concluded substantial assurance for the design of controls and moderate assurance for the effectiveness of the controls.

Housing Department (2018/19)

6. The Council has had longstanding issues with managing its housing stock effectively, for example through lack of a robust stock condition survey. It has taken action to address these through a contract with Axis which should result in significant improvements if managed well. The focus of officers on this new contract has been understandable but, in the meantime, there has not been effective communication with the senior Members of CHHC and, in particular, the decision to end the arrangement with Basildon should have been made with the agreement of those Members. In turn, Members should have raised any concerns about this with the Chief Executive.
7. It is also important to the effective running of the Council that Members and officers treat each other with courtesy and respect. We have made a number of recommendations to support the action that has already been taken by the Council.

Human Resources Recruitment (2019/20)

8. Based on our review we have raised one medium and two low level recommendations relating to minor weaknesses identified in the operation of the Council's recruitment procedures and controls. Overall, the Council has a sound system of internal controls that are generally being consistently applied. The introduction of new policies and procedures over the last 12 months, has resulted in significant improvements in the service and there are well established performance monitoring arrangements for the contract with Thurrock Council. Consequently, we conclude substantial assurance over both the design of the Council's controls and their operational effectiveness.

Trade Waste (2019/20)

9. Overall, with the exception of scope for further promotional activities to be carried out to increase income generation by the service, we identified a well-designed control framework to be in place and, with a minor exception only, the controls were being consistently applied. Consequently, we have concluded an opinion of moderate assurance for design and substantial assurance for operational effectiveness of controls.

Food Safety (2019/20)

10. Overall, we found a well-designed control framework to be in place. However, we identified an exception relating to a number of new premises not inspected within a timely manner and the reasons for the delays not recorded. Consequently, we have concluded an opinion of substantial assurance for the design of controls and moderate assurance for the operational effectiveness of the controls being applied.
11. A Summary of outstanding Recommendations from previous audits are included in Appendix B – Follow up report.

12. This is regularly monitored by Senior Officers and will be followed up again ahead of the next Audit and Scrutiny Committee, along with other recommendations due by 30 September 2019.

Reasons for Recommendation

13. To monitor the progress of work against the internal audit plan

Consultation

14. Not applicable.

References to Corporate Plan

15. Good financial management underpins all priorities within the Corporate Plan.

Implications

Financial Implications

Name/Title: Jacqueline Van Mellaerts, Director of Corporate Resources
Tel/Email: 01277 312829/jacqueline.vanmellaerts@brentwood.gov.uk

16. There are no direct financial implications arising from this report.

Legal Implications

Name & Title: Paula Harvey, Paula Harvey, Corporate Governance
Solicitor & Deputy Monitoring Officer
Tel & Email: 01277 312705/paula.harvey@brentwood.gov.uk

17. There are no legal implications arising from this report.

Economic Implications

Name/Title: Phil Drane, Director of Strategic Planning
Tel/Email: 01277 312610/philip.drane@brentwood.gov.uk

18. [There are no economic implications arising from this report.]

Background Papers

19. None

Appendices to this report

20. Appendix A – Internal Audit Progress Report
 • including Appendix with Housing Department report
Appendix B – Internal Audit Follow Up Report



BRENTWOOD BOROUGH COUNCIL INTERNAL AUDIT PROGRESS REPORT

Presented to the Audit and Scrutiny Committee 9 October 2019

CONTENTS

	Page
Summary of 2018/19 and 2019/20 Work	3
Review of 2018/19 Work	5
Review of 2019/20 Work	6
Executive Summaries of Final Reports	
- Workforce Strategy and Organisation Structure 2018/19	7
- Human Resources Recruitment 2019/20	10
- Trade Waste 2019/20	13
- Food Safety 2019/20	15
Key Performance Indicators	18
Appendix I: Internal Audit Opinion Definitions	19
Appendix II: Housing Department Report	22

SUMMARY OF 2018/19 AND 2019/20 WORK

Purpose of Report

This report is intended to inform the Audit and Scrutiny Committee of progress made against the 2018/19 and 2019/20 internal audit plans. It summarises the work we have done, together with our assessment of the systems reviewed and the recommendations we have raised.

Our work complies with Public Sector Internal Audit Standards. As part of our audit approach, we have agreed terms of reference for each piece of work with the risk owner, identifying the headline and sub-risks, which have been covered as part of the assignment. This approach is designed to enable us to give assurance on the risk management and internal control processes in place to mitigate the risks identified.

Internal Audit Methodology

Our methodology is based on four assurance levels in respect of our overall conclusion as to the design and operational effectiveness of controls within the system reviewed. The assurance levels are set out in Appendix 1 of this report, and are based on us giving either "substantial", "moderate", "limited" or "no". The four assurance levels are designed to ensure that the opinion given does not gravitate to a "satisfactory" or middle band grading. Under any system we are required to make a judgement when making our overall assessment.

For audits with a substantial or moderate assurance opinions, the executive summaries from the final report are included in the Internal Audit Progress Report. For audits with a limited or no assurance opinion, the full report will be included with the papers.

2018/19 Internal Audit Plan

The following reports have been finalised:

- Workforce Strategy and organisation structure (the executive summary is included in this report)
- Housing Department (the report is attached as an appendix)

Our audit programme for 2018/19 is now complete and all final reports have been issued.

2019/20 Internal Audit Plan

The following reports have been finalised, and the executive summaries are included in this report:

- Human Resources Recruitment
- Trade Waste
- Food Safety

The following report has been issued in draft and we are awaiting management comment and responses to the recommendations raised:

- Housing Benefits

Work is underway on the following audit which will be reported at the next Audit and Scrutiny Committee meeting in January 2019:

- Leisure Services

We are also in the process of arranging risk management training and our counter fraud awareness work.























Changes to the 2019/20 Plan

We agreed changes to the timings of the three audits below:







- Human Resources Recruitment - moved from Q1 to Q2 (to take account of key contact annual leave absence)
- Leisure Services - moved from Q1 to Q2 (planning completed in Q1, key fieldwork carried out in Q3)
- Corporate Plan - moved from Q2 to Q4 (to allow for corporate plan process to be completed).

We have also moved the risk management training planned for Q1 to Q3, to allow time to set up a process and arrange the training sessions.

REVIEW OF 2018/19 WORK

Audit	Lead	Due Date	Planning	Fieldwork	Reporting	Design	Effectiveness	
Risk Management and Governance Arrangements	Sue White	Q4 Mar 2019	This audit has been deferred to 2019/20.					
Main Financial Systems	Phoebe Barnes	Q3/ Q4 Dec 2017	✓	✓	✓ Final			
Disaster Recovery and Business Continuity	Sue White	Q4 w/c 18 Mar 2019	✓	✓	✓ Final			
General Data Protection Regulations	Daniel Toohey	Q4 w/c 18 Mar 2019	✓	✓	✓ Final			
Local Development Plan	Phil Drane	Q3 Dec 2018	✓	✓	✓ Final			
Commercial Activities	Chris Leslie	Q1/Q2 Jun to Sep 2018	✓	✓	✓ Final			
Corporate Projects	Steve Butcher	Q3 Dec 2018	✓	✓	✓ Final			
Workforce Strategy	Phil Ruck	Q4 Apr 2019	✓	✓	✓ Final			
Housing - Homelessness	Stuart Morris	Q4 Feb 2019	✓	✓	✓ Final			
Building Control	Gary Sampson-Price	Q1 May/ Jun 2018	✓	✓	✓ Final			
Planning	Andy Millard	Q1 May/ Jun 2018	✓	✓	✓ Final			
PCI / DSS Compliance	Christopher Houghton/ Tim Huggins	Q2 Jul 2018	✓	✓	✓ Final			
Housing Department	Phil Ruck / Steve Summers	Q4 Mar 2019	✓	✓	✓ Final	N/A		
Follow Up	Jacqueline Van Mellaerts	Ongoing	-----Separate follow up report-----					

REVIEW OF 2019/20 WORK

Audit	Lead	Due Date	Planning	Fieldwork	Reporting	Design	Effectiveness	
Risk Management and Governance Arrangements	Sue White	Q4 Mar 2020						
Risk Management Training	Sue White	Q3 Dec 2019						
Main Financial Systems	Jacqueline Vanmellaerts Phoebe Barnes	Q4 Mar 2020						
Financial Planning and Monitoring	Phoebe Barnes	Q3 Dec 2019						
Treasury Management	Alistair Greer	Q3 Dec 2019						
Housing Benefits	Robert Manser	Q2 Sept 2019	✓	✓	✓ Draft			
Human Resources Recruitment	Jacqui Vanmellaerts Angela Hogg	Q1/Q2 Sept 2019	✓	✓	✓ Final	 		
Corporate Plan	Steve Summers	Q4 Mar 2020						
General Data Protection Regulations	Christopher Leslie Aju Omedeli	Q3 Sept 2019						
Counter fraud	Victoria Banerji	Q1-Q4 Mar 2020						
Housing Repairs and Maintenance	Angela Abbott Nicola Marsh	Q4 March 2010						
Trade Waste	Greg Campbell Darren Laver	Q2 Sept 2019	✓	✓	✓ Final	 		
Leisure Services	Kim Anderson	Q2/Q3 Dec 2019	✓	✓				
Food Safety	Gavin Dennett Gareth Olive	Q2 Sept 2019	✓	✓	✓ Final	 		
Follow Up	Jacqueline Van Mellaerts	Ongoing	-----Separate follow up report-----					

EXECUTIVE SUMMARY – WORKFORCE STRATEGY AND ORGANISATION STRUCTURE (2018/19)

EXECUTIVE SUMMARY

LEVEL OF ASSURANCE:

Design	Substantial	Appropriate procedures and controls in place to mitigate the key risks.
Effectiveness	Moderate	Evidence of non compliance with some controls that may put some of the system objectives at risk.

SUMMARY OF RECOMMENDATIONS:

High	0
Medium	2
Low	2

TOTAL NUMBER OF RECOMMENDATIONS: 4

BACKGROUND:

The Council has been developing its workforce strategy and organisation to meet its ‘Vision for Brentwood 2016-2019’. The Council is aiming to be an ambitious and forward thinking local authority, committed to providing first-class services to its residents and communities.

It has four priority outcomes for its workforce:

1. Strong foundations - to have a highly effective HR function and foundation, supported by informed organisational development and endorsed by the Council leadership.
2. Recognised as an employer of choice - to ensure managers and staff have the tools and skills to undertake their roles and deliver to expected standards and policies.
3. A highly motivated and engaged workforce - employees are proud to work for the Council and consider it a great place to work.
4. Demonstrating valuing of equality and diversity - to ensure all members of staff have the opportunity to fulfil their potential.

The Council has developed a Workforce Development Strategy which includes an Action Plan as to how the Council will meet the set outcomes and how this will be measured to ensure actions are being completed.

This will be monitored by the Executive Management Board as part of their standard agenda

A review was completed of the Workforce Strategy and its alignment with the Council’s corporate plan. Testing was performed on the appraisals process and whether these were completed in time and also whether the exit process is followed and utilised to assist the Council in understanding why staff have left.

GOOD PRACTICE:

- The Council identifies actions and has a clear plan for delivery of outstanding actions with assigned targets and responsibility for these actions. A RAG spreadsheet is completed confirming the actions to be taken to achieve the outcomes for each key theme of the Strategy.
- The Council has identified key and critical roles to ensure there is sufficient notification time for finding and introducing a new individual. A senior management structure is in place and all staff within have an appropriate notice period.

KEY FINDINGS:

- A Workforce Strategy is in place but should be updated in due course to ensure it aligns to the new Brentwood Plan once completed.
- Evidence was not available to evidence some theme actions being completed.
- In relation to employee feedback, not all appraisals were completed in a timely manner (despite reminders and an extension to the deadline), there has been a delay in issuing the staff survey due to the Chief Executive Officer's departure.

CONCLUSION:

Overall, there is a solid foundation in relation to workforce strategy. A strategy is in place which is detailed and contains a number of themes and outcomes, a majority of which are monitored effectively. Processes are in place for employees including appraisals and exit questionnaires. In relation to training, a system is in place allowing for requests to be made easily and this protects the Council where employees leave after qualifying. Overall we have therefore concluded substantial assurance for the design of controls and moderate assurance for the effectiveness of the controls.

MANAGEMENT ACTION PLAN:

Recommendation	Priority	Management Response	Responsible Officer and Implementation Date
Where outcomes are monitored to confirm progress (against the workforce strategy), evidence should be retained to confirm that the outcome is on track or completed. This ensures that any potential slippage is discovered early and there is a greater chance of resolving issues in a timely manner. When formal reviews of the RAG spreadsheet are completed evidence should be checked and if missing, requested and retained on file to support the progress of these outcomes.	Medium	Workforce Development Strategy is relatively new and officers continue to embed within existing processes. Management welcomes this feedback but does feel this is in hand, so will continue to work with Audit to satisfy the recommendations and provide the required evidence requested. (Timeliness of audit has meant that some themes are in hand or already implemented).	Jacqueline Van Mellaerts (Director of Corporate Resources) 1 st February 2020

Recommendation	Priority	Management Response	Responsible Officer and Implementation Date
<p>Effective employee feedback mechanisms to gauge employee engagement of specific projects or satisfaction of the Council as a whole should be utilised. This could be completed through different mechanisms, such as: an annual employee engagement survey, quarterly and briefer pulse surveys or a combination of the two (annual survey with pulse surveys completed on the satisfaction with action taken). It should be ensured that feedback based on the results is provided in a timely manner and that action is taken where possible to ensure engagement is maintained.</p>		<p>Agreed. Staff survey has been drafted and is being reviewed by the Corporate Leadership Board.</p>	<p>Jacqueline Van Mellaerts (Director of Corporate Resources) 1st January 2020</p>

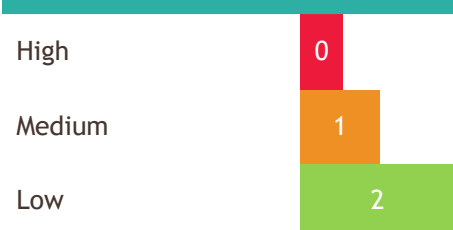
EXECUTIVE SUMMARY – HUMAN RESOURCES RECRUITMENT (2019/20)

EXECUTIVE SUMMARY

LEVEL OF ASSURANCE:

Design	Substantial	There is a sound system of internal control designed to achieve system objectives.
Effectiveness	Substantial	The controls that are in place are generally being consistently applied.

SUMMARY OF RECOMMENDATIONS:



TOTAL NUMBER OF RECOMMENDATIONS: 3

BACKGROUND:

In 2018/19, the Council had annual employee benefit expenses of £12.75 million. The Council’s key resources include a workforce of 233 full-time equivalent members of staff and there were 22 new starters between July 2018 and June 2019.

In March 2018, the Council entered into a contract with Thurrock Council for the provision of human resources and payroll services, including recruitment. The contract commenced on 1 April 2018 for a duration of three years with an option to extend for two years with mutual agreement and at the discretion of both parties.

The purpose of this audit was to provide assurance over the adequacy and effectiveness of the key processes and controls in place for the provision of recruitment services while ensuring compliance with the Council’s policies and procedures. As part of our testing, we selected a sample of 15 new joiners and five individuals acting up in more senior roles to ensure that there are appropriate recruitment processes in place that are in line with the Council’s policies and procedures as well as best practice.

GOOD PRACTICE:

- The contract between the two Councils includes defined Key Performance Indicators (KPIs) and performance targets and establishes a requirement for performance to be reviewed on a regular basis.
- The performance of the service is reviewed on a quarterly basis, including following up outstanding actions, resolving identified issues and reviewing the performance of the services against the KPIs.
- The Council's intranet includes defined procedures and guidance for hiring managers with regards to the Council's recruitment processes and the arrangements with Thurrock Council.
- There was sufficient documentation in place to demonstrate the job advertising process for the 15 new joiners included in our sample.
- Appropriate interview notes were found to be attached to the files of the 15 new joiners in our sample.
- There is a procedure in place with regards to the required approvals across all stages of the recruitment process and sufficient documentation of the approvals was found for the 15 new joiners in our sample.
- The Council has established a requirement for a mandatory online training module to be completed by all new joiners, which includes training on information governance and security, in order to be provided with a Brentwood Council e-mail address.
- Appropriate procedures were found to be in place for all five individuals acting up in more senior roles that were included in our sample.

Overall, we noted that there have been significant improvements, through the introduction of new policies and procedures, over the last 12 months.

KEY FINDINGS:

- We found that six out of 12 interviewers in our sample testing had not attended the first round of interview training provided by Thurrock Council, and three interviews were performed without any Thurrock-trained interviewer. There is a recruitment and selection training programme in place for interviewers, although it is not a mandatory requirement for all interviewers to attend. We accept that this may not be necessary for senior officers who have significant experience in recruiting staff, however the Council should ensure that staff carrying out interviews are appropriately trained where necessary.

CONCLUSION:

Based on our review we have raised one medium and two low level recommendations relating to minor weaknesses identified in the operation of the Council's recruitment procedures and controls. Overall, the Council has a sound system of internal controls that are generally being consistently applied. The introduction of new policies and procedures over the last 12 months, has resulted in significant improvements in the service and there are well established performance monitoring arrangements for the contract with Thurrock Council. Consequently, we conclude substantial assurance over both the design of the Council's controls and their operational effectiveness.

MANAGEMENT ACTION PLAN:

Recommendation	Priority	Management Response	Responsible Officer and Implementation Date
<p>Management should identify which interviewers have not been provided with recruitment and selection training from Thurrock Council and should put in place arrangements for training to be provided as soon as possible, where necessary.</p> <p>Training attendance should be monitored and where an interviewer has not been provided with the training they should not be carrying out interviews on their own without the presence of an interviewer who has been appropriately trained by Thurrock Council, or is experienced in carrying out interviews.</p>	<p>Medium</p>	<p>Agreed that not all interviewers have attended the Thurrock Council training, for a variety of reasons, including starting dates of new managers. In line with policy, it is not a requirement to have undertaken the initial recruitment training - this is a rolling programme.</p> <p>An attempt will be made to train interviewers where this is deemed to be necessary, or provide 'refresher' training where more appropriate, and action will be taken to ensure that there will be at least one Thurrock-trained interviewer in each interview.</p> <p>We will also add to the policy (which will be reviewed as per finding 3) that if staff cannot attend training, for whatever reason, they will be expected to read guidance on the microsite before attending the interview.</p>	<p>Jacqueline Van Mellaerts (Director of Corporate Resources) December 2019</p> <p>Jacqueline Van Mellaerts (Director of Corporate Resources) December 2019</p>

EXECUTIVE SUMMARY – TRADE WASTE (2019/20)

EXECUTIVE SUMMARY

LEVEL OF ASSURANCE:

Design	Moderate	Generally a sound system of internal control designed to achieve system objectives.
Effectiveness	Substantial	The controls that are in place are generally being consistently applied.

SUMMARY OF RECOMMENDATIONS:

High	0
Medium	1
Low	1

TOTAL NUMBER OF RECOMMENDATIONS: 2

BACKGROUND:

All businesses have a responsibility to safely manage the waste they produce in order to protect human health and the environment. The 'Waste Duty of Care Code of Practice' sets out practical guidance for businesses on how to meet these requirements. Failure to comply with the duty of care is an offence subject to an unlimited fine on conviction.

The Council offers a Trade Waste Collection Service for the removal of commercial waste. It also offers a Trade Waste Recycling Service for collection of dry recyclables such as paper, cardboard, cans and plastics and a separate collection for mixed glass.

There are fixed charges for each service, based on the size of containers, and these rates are published on the Council's website. Contracts are entered into with each business that uses these services and customers can terminate contracts with a notice period of 30 days.

GOOD PRACTICE:

- The sample testing undertaken confirmed that signed waste transfer notices are in place and retained for invoices reviewed.
 - Fee charges are reviewed and approved annually and published on the Council's website.
 - The team has a documented process map that outlines the procedure to be followed from customer application to contractual agreement and billing, which includes the process for cancellations and amendments to contracts, and this process is adhered to.
- Customers are correctly charged for additional services to contracts or variations to services being provided.

KEY FINDINGS:

- There is scope for further promotional activities to be carried out to advertise the trade waste service to local business within the Council and thereby generate additional income.
- We identified one case out of our sample of 20 where the customer was not charged the correct discount for multiple bins, which resulted in a total overcharge of £30.80 (for seven bins over four months). Following this finding, the Council has refunded the customer for this overpayment.

CONCLUSION:

Overall, with the exception of scope for further promotional activities to be carried out to increase income generation by the service, we identified a well-designed control framework to be in place and, with a minor exception only, the controls were being consistently applied. Consequently, we have concluded an opinion of moderate assurance for design and substantial assurance for operational effectiveness of controls.

MANAGEMENT ACTION PLAN:

Recommendation	Priority	Management Response	Responsible Officer and Implementation Date
1) Actively search and identify possible opportunities/events available to promote the trade waste service, ensuring that the market audience is understood prior to attending events to ensure they are aligned with the service's target market.	Medium	1) Liaise with the Senior Economic Development Officer to establish links with local business groups - e.g. Chamber of Commerce.	1) Mike Dun (Trade Waste Officer) 31 March 2020
2) Liaise with the business rates team to ensure that trade waste leaflets with fee information are distributed as part of the annual business rates information packs.		2) Liaise with the NDR team to ascertain the likelihood of inserting an information leaflet, along with the annual rates demand.	2) Mike Dun (Trade Waste Officer) 31 October 2019
3) Liaise with the food safety team to identify new businesses that may require trade waste services.		3) Liaise with the Food Safety Team to explore the possibility of collaboration.	3) Mike Dun (Trade Waste Officer) 31 October 2019
4) Undertake cold-calling of local businesses in the borough to attract new customers.		4) Identify areas of interest and develop a strategy to promote the service.	4) Gemma Magnus (Technical Officer)/ Amanda Cutler (Administrator) Ongoing

EXECUTIVE SUMMARY – FOOD SAFETY (2019/20)

EXECUTIVE SUMMARY

LEVEL OF ASSURANCE:

Design	Substantial	There is a sound system of internal control designed to achieve system objectives.
Effectiveness	Moderate	Evidence of non compliance with some controls, that may put some of the system objectives at risk.

SUMMARY OF RECOMMENDATIONS:

High	0
Medium	1
Low	1

TOTAL NUMBER OF RECOMMENDATIONS: 2

BACKGROUND:

The Council is responsible for enforcing the Food Safety Act 1990 within the borough, including the inspection of premises that handle food, to ensure that premises are hygienic, food is safe and infectious disease is kept under control. This responsibility is delivered by 1.5 full time equivalent staff within the Environmental Health and Licensing Service, with management responsibility provided under a shared service with Thurrock Council, and use of three external contractor Environmental Health Officers (EHOs).

Food premises are required to register with the Council 28 days before food may be prepared or sold. Registration is free but is a legal requirement and the onus is on businesses to register.

Premises are inspected by EHOs under a programme of unannounced visits, to ensure that food hygiene and safety requirements are met. Hygiene ratings are awarded to businesses (except those which are exempt) producing or serving food within the borough, under the National Food Hygiene Rating Scheme. In carrying out inspections, the EHOs are required to follow the Food Standards Agency's (FSA's) Food Law Code of Practice. The FSA also has criteria which local authorities must adhere to relating to the number of premises to be inspected in a year, based on the risk rating. All newly registered premises must be inspected within a year.

Local authorities also have statutory powers to take food samples to verify whether products are safe (microbiological contamination testing) and what they say they are (compositional testing). The Code states that routine food sampling is an essential part of a well-balanced enforcement service. Local authorities receive credits from Public Health England to fund the transportation and examination of microbiological samples, and the Council also carries out local and discretionary sampling.

On a monthly basis the Council reports and monitors its performance against a key performance indicator (KPI) for the service, which is the percentage of broadly compliant businesses. It is also required to submit a detailed annual return to the FSA that sets out the inspection visits and sampling carried out.

GOOD PRACTICE:

- The Council has sound procedures in place to identify inspections which are due and to monitor inspections which are overdue.
- The Environmental Health Officers have completed professional development in accordance with the Code of Practice and evidence of training records and certificates are retained.
- Inspection forms are sufficiently documented with relevant findings and actions, signed by the inspector and reviewed by the Principal Environmental Health Officer, before being uploaded into the Uniform system.
- Secondary checks by the Food Safety Manager are carried out and evidenced on inspection forms where food hygiene ratings are downgraded (i.e. allocated a less risky rating) to ensure they are appropriate.
- Representatives from the Food Safety team regularly attend the Essex Food Group meetings, at which attendees feedback on FSA consistency exercises. This helps to moderate the Council's approach to ratings against other local authorities.
- The Principal EHO regularly attends visits with contractors or officers carrying out inspections to ensure that ratings provided are appropriate.
- Complaints received are logged, investigated and resolved within a timely manner.
- Appropriate actions, both formal and informal, are taken to investigate and address food safety issues, in accordance with the Council's enforcement policy.
- User access to the Uniform system is consistent with the organisational team structure and appropriate for staff roles.
- There are appropriate procedures for producing and submitting the annual return to the FSA, which includes data on inspections and sampling carried out in the year.
- Monthly reports are produced from Uniform to monitor the KPI for the percentage of broadly compliant businesses. The target of 97% compliance has been consistently achieved throughout the period August 2018 to June 2019.

KEY FINDINGS:

- Inspections of new premises are not always undertaken within 28 days of the business registering with the Council, as suggested by the Code of Practice. Whilst the reasons for these delays were valid and appropriately evidenced for the majority of the sample tested, we identified six new businesses (out of 25 tested) where there was no supporting documentation or evidence in the Uniform system to ascertain the reasons for delays beyond the 28 days.
- In the absence of valid explanations evident for all delays, we are unable to ascertain whether the delay was justified. If the food safety team do not undertake inspections on new premises within the 28 days suggested by the Code, there is risk that new business premises may not be hygienic and food may not be safe, which












CONCLUSION:

Overall, we found a well-designed control framework to be in place. However, we identified an exception relating to a number of new premises not inspected within a timely manner and the reasons for the delays not recorded. Consequently, we have concluded an opinion of substantial assurance for the design of controls and moderate assurance for the operational effectiveness of the controls being applied.

MANAGEMENT ACTION PLAN:

Recommendation	Priority	Management Response	Responsible Officer and Implementation Date
<p>Record the reasons for any delays beyond 28 days between registration and inspection (e.g. revised opening date) in Uniform or on the Council's monitoring spreadsheet. Once new premises have exceeded the 28 day time-frame, actively contact the premises and record actions taken and correspondence on Uniform/on the spreadsheet.</p>	<p>Medium</p>	<p>The 28 day period referred to in the auditors comments on this risk are not a legislative requirement but incorporated into the Food Standards Agency Food law code of Practice (FSAFLCOP).</p> <p>Changes to the FSAFLCOP have changed the 28 day requirement to an aim to be achieved if consistent with the authorities risk based approach.</p> <p>The wording of the FSAFLCOP is: "Initial inspections should normally take place within 28 days of registration or from when the Authority becomes aware that the establishment is in operation. The requirement to undertake initial inspections within 28 days may in some circumstances present a conflict for resources to complete other higher priority activities, in such circumstances prioritisation of interventions within the authority's programme should be undertaken in a risk based manner."</p> <p>This means that high risk food premises should be prioritized for intervention over new premises that present a lower risk. We propose that in order to accommodate this updated guidance new premises registrations are subject to an initial risk rating based on the proposed activity and are then scheduled into the programme of risk based premises inspections. This will ensure that premises are inspected as quickly as possible whilst not displacing other higher risk premises in Brentwood's programme.</p>	<p>Gavin Dennett (Environmental Health and Licensing Manager) / Gareth Olive (Food Safety Manager)</p> <p>Immediately</p>





KEY PERFORMANCE INDICATORS 2019/20

Quality Assurance as per the Internal Audit Charter	KPI Results	RAG Rating
1. Annual Audit Plan delivered in line with timetable.	Three audits have been deferred, as detailed on page 4.	
2. Actual days are in accordance with Annual Audit Plan.	To date this KPI has been met.	
3. Customer satisfaction reports - overall score at least 70% for surveys issued at the end of each audit.	No surveys have been received relating to 2019/20 as yet.	
4. Annual survey to Audit Committee to achieve score of at least 70%.	Survey to be issued in June 2020.	
5. At least 60% input from qualified staff.	To date this KPI has been met.	
6. Issue of draft report within 3 weeks of fieldwork 'closing' meeting.	To date this KPI has been missed by 1 day for 1 out of 4 audits (see table below).	
7. Finalise internal audit report 1 week after management responses to report are received.	To date this KPI has been met (see table below).	
8. Positive result from any external review.	No external audit reviews have been carried out to date.	
9. Audit sponsor to respond to terms of reference within one week of receipt and to draft reports within two weeks of receipt.	To date the KPI regarding terms of reference has been missed by 1 day for 2 out of 5 audits (see table below). To date the KPI regarding draft report has been missed by 22 days for 1 out of 5 audits (see table below).	
10. Audit sponsor to implement audit recommendations within the agreed timeframe.	No recommendations due for 2019/20 audits to date.	
11. Internal audit to confirm to each meeting of the Audit and Scrutiny Committee whether appropriate co-operation has been provided by management and staff.	We can confirm that for the audit work undertaken to date, management and staff have supported our work and their co-operation has enabled us to carry out our work in line with the terms of reference through access to records, systems and staff as necessary.	

AUDIT TIMETABLE DETAILS (2019/20 AUDITS)





Audit	Draft TOR issued	Management response to TOR received	Closing meeting	Draft report issued	Management response to draft report received	Final report issued
HR recruitment	8/7/19	9/7/19 (KPI 9 met)	25/7/19	8/8/19 (KPI 6 met)	13/9/19 (KPI 9 not met by 22 days)	19/9/19 (KPI 7 met)
Leisure services	25/6/19	3/7/19 (KPI 6 not met by 1 day)	Progress meeting held on 12/7/19	Not yet issued as work in progress	N/A	N/A
Housing benefits	31/7/19	2/8/19 (KPI 9 met)	28/8/19	19/9/19 (KPI 6 not met by 1 day)	Awaiting management response (not yet due)	N/A
Trade waste	5/8/19	8/8/19 (KPI 9 met)	28/8/19	12/9/19 (KPI 6 met)	23/9/19 (KPI 9 met)	24/9/19 (KPI 7 met)
Food safety	8/8/19	16/8/19 (KPI 6 not met by 1 day)	4/9/19	17/9/19 (KPI 6 met)	23/9/19 (KPI 9 met)	23/9/19 (KPI 7 met)

KEY FOR RAG RATING:

-  = met target
-  = not met target
-  = partly met target
-  = not applicable

APPENDIX I

OPINION SIGNIFICANCE DEFINITION

Level of Assurance	Design Opinion	Findings from review	Effectiveness Opinion	Findings from review
Substantial 	Appropriate procedures and controls in place to mitigate the key risks.	There is a sound system of internal control designed to achieve system objectives.	No, or only minor, exceptions found in testing of the procedures and controls.	The controls that are in place are being consistently applied.
Moderate 	In the main, there are appropriate procedures and controls in place to mitigate the key risks reviewed albeit with some that are not fully effective.	Generally a sound system of internal control designed to achieve system objectives with some exceptions.	A small number of exceptions found in testing of the procedures and controls.	Evidence of non compliance with some controls, that may put some of the system objectives at risk.
Limited 	A number of significant gaps identified in the procedures and controls in key areas. Where practical, efforts should be made to address in-year.	System of internal controls is weakened with system objectives at risk of not being achieved.	A number of reoccurring exceptions found in testing of the procedures and controls. Where practical, efforts should be made to address in-year.	Non-compliance with key procedures and controls places the system objectives at risk.
No 	For all risk areas there are significant gaps in the procedures and controls. Failure to address in-year affects the quality of the organisation's overall internal control framework.	Poor system of internal control.	Due to absence of effective controls and procedures, no reliance can be placed on their operation. Failure to address in-year affects the quality of the organisation's overall internal control framework.	Non compliance and/or compliance with inadequate controls.



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BRENTWOOD BOROUGH COUNCIL

INTERNAL AUDIT REPORT

HOUSING DEPARTMENT
SEPTEMBER 2019

LEVEL OF ASSURANCE	
Design	Operational Effectiveness
N/A	N/A

EXECUTIVE SUMMARY	2
DETAILED FINDINGS	5
ANNEX I - DEFINITIONS	11
ANNEX II - TERMS OF REFERENCE	12

DISTRIBUTION

Phil Ruck	Former Chief Executive
Steve Summers	Chief Operating Officer
Jacqueline Van-Mellaerts	Chief Financial Officer

REPORT STATUS LIST

Auditors:	Greg Rubins - Partner
Dates work performed:	24 April to 28 May 2019
Draft report issued:	29 May 2019
Management response received:	19 September 2019
Final report issued:	25 September 2019

EXECUTIVE SUMMARY

LEVEL OF ASSURANCE: (SEE APPENDIX II FOR DEFINITIONS)

Design N/A

Effectiveness N/A

SUMMARY OF RECOMMENDATIONS: (SEE APPENDIX II)

High

1

Medium

2

Low

0

TOTAL NUMBER OF RECOMMENDATIONS: 3

BACKGROUND:

The Chair and Vice Chair of the Community, Health and Housing Committee (CHHC) recently resigned from their roles in February 2019. In doing so, the Chair has made a number of allegations, including:

- An agreement with Basildon Council to jointly manage housing stock repairs and maintenance was rescinded without appropriate Member involvement and there is no exit strategy from the agreement
- Property compliance issues have been withheld from Members
- Members have not been kept informed of issues with the stock condition survey
- 'Fundamental' operational reports were not shown to the Chair
- Meetings with officers did not cover the appropriate areas in sufficient detail.

The Former Chief Executive had carried out an initial investigation into these issues and reported to the then Leader of the Council. The Council has commissioned this independent review to assess whether the Council is taking the right action in response to the resignation letter from the CHHC Chair.

We have been asked to review the evidence held by the Council in relation to the allegations made and comment on:

- 1) The actions that have been and were already being undertaken by the Housing department that respond to Cllr Hossack's claims, with associated timelines
- 2) The plans in place to meet compliance, with regard to integrity and deliverability of the plans and associated timescales
- 3) The evidence of information exchanges between both parties
- 4) The culture that was present both within Housing and between Members and Officers over the last 15 months that may have contributed to the alleged communication breakdowns.

We have met with officers in the Housing Department and with the former Chair and vice Chair of CHHC.

GOOD PRACTICE:

- Officers have agreed that there were shortcomings with communications, particularly with regard to the termination of the agreement with Basildon Council. There is a willingness to learn lessons and improve arrangements going forwards
- Action has already been taken to provide more formality around meetings with the Chair of CHHC
- Considerable effort has been put into the new contractual arrangement with Axis, which should result in operational improvements within the Housing Department and address longstanding issues around a plan for stock maintenance.

KEY FINDINGS:

- Records were not kept of the monthly meetings with the CHH Chair. Detailed information was provided to the March CHH meeting and it appears that Members found this was too much information. However, there seemed to be insufficient detail going to the September and December 2018 meetings. The Council is clearly still trying to find the right balance. The scope of CHH is also potentially too broad, which means that Housing issues are not considered in enough detail, due to developments in other areas.
- Housing has some big and longstanding issues to address. Urgent issues are dealt with quickly and efficiently but longer term planning has been challenging for a number of reasons. There are plans in place to deal with these and they appear adequate if timescales are met. Some Members have lost confidence in the detailed data and it may be advisable to audit this in 20/21 to provide the necessary assurance.
- The decision not to proceed with the section 101 agreement with Basildon was made by officers without consulting Members. Although officers had delegated authority to enter into the agreement, in our view it would have been advisable to seek Members approval before withdrawing from the process. This is not to criticise the decision itself, which seems to have been made for sound reasons.
- It appears that relationships between officers and the two senior Members of CHH broke down in January and February. There are different reasons given for why this happened and again without notes of meetings being available it is difficult to take a definitive view. What seems clear is that proper process has not been followed by the officers or Members involved. If officers had concerns about Member demands or behaviour then these should be formally escalated. Similarly, if Members had concerns about the support being received from officers then this also needs to be formally escalated, ultimately to the Chief Executive and Leader. We are not aware of these issues being indicative of a wider problem across the Council but there are improvements that could be made to ensure these escalation processes are followed in practice.

CONCLUSION:

The Council has had longstanding issues with managing its housing stock effectively, for example through lack of a robust stock condition survey. It has taken action to address these through a contract with Axis which should result in significant improvements if managed well. The focus of officers on this new contract has been understandable but in the meantime there has not been effective communication with the senior Members of CHHC and, in particular, the decision to end the arrangement with Basildon should have been made with the agreement of those Members. In turn, Members should have raised any concerns about this with the Chief Executive.

It is also important to the effective running of the Council that Members and officers treat each other with courtesy and respect. We have made a number of recommendations to support the action that has already been taken by the Council.

DETAILED FINDINGS

1. RISK 1: OFFICERS DID NOT KEEP MEMBERS INFORMED OF SIGNIFICANT RISKS AND ISSUES IN THE HOUSING DEPARTMENT

Ref	Significance	Finding
1	Medium	<p>Housing officers used to send weekly reports to the Chair of CHHC but these were discontinued in 2017 and replaced with monthly meetings. Agendas and minutes for these meetings are available but there were informal discussions around these which were not documented and this has caused some disagreement about information provided to Members.</p> <p>There also appears to be a lack of clarity about the level and type of information Members require and this has been highlighted by recent issues around asbestos and potential legionella, which have been managed by officers but it appears that Members were not satisfied with the level of detail they were provided with. As a result, some Members appear to have lost confidence in the data provided. An example given was of rent arrears, where information provided excluded former tenants, which Members felt did not give a full picture. We comment in the next finding on the information provided on the Basildon arrangement.</p> <p>We have reviewed the compliancy report and the project risk register, as well as the information provided to Members at the March 2019 CHHC meeting. There is a wealth of information in the reports and officers are clearly trying to address Member concerns. However, it can be difficult to ascertain the key issues and risks that Members need to focus on. This is partly down to the lack of good management information (such as stock condition), which the new Axis contract is designed to address. We asked for a report on how many properties had been inspected for asbestos and how many were outstanding and we were told this would take two days to produce. Whilst this seems quite basic information, officers were dealing with out of date legacy systems which made producing such information lengthy and difficult. However this would help to explain Member frustration at the information being made available.</p> <p>The point has also been made to us that the remit of CHHC was too wide and this made it difficult to focus on housing operational matters. Action has recently been taken on this, with a new Committee formed which deals with Environment, Enforcement and Housing.</p> <p>In summary:</p> <ul style="list-style-type: none"> Officers have tried to meet Member concerns about information provided on risks and issues in the Housing Department but there is more work to do and they have been hampered by the limitations of current information and the information systems in place at that time.

Confidence in the data provided needs to be restored.

- There has been a lack of formality around communication with Members which has made it difficult to determine how well they were kept updated. Members we spoke to were not keen on using the Member portal but there are other ways of keeping records, e.g. via e mail either at the time or after the discussion

RECOMMENDATION:

- When communicating with Members, officers should maintain a record of any significant discussions, particularly around setting pre meeting agendas and these should be made available to Members.
- Officers should prepare different options for Members on management information to be provided on Housing operational matters and agree this formally. A process should be agreed for updating key Members of issues between meetings.
- An internal audit should be commissioned to cover Housing department management information, with the focus on information provided to Members. This should focus on the timeliness, accuracy and relevance of information.

MANAGEMENT RESPONSE:

Comments / action agreed:

- Records of regular meetings between Chair/Vice Chair and Officers have now been put into place.
- Agreed. As an organisation we have reviewed the effectiveness of reporting and providing information to key members between meetings. In addition we have now procured and implemented the appropriate modules for the Keystone software for compliance which will assist in both managing and reporting progress. Further to this, the Council has an ongoing review of the Members Portal system including members input.
- This should be included within the 2020/21 Internal Audit Plan to enable new systems to be introduced and bedded in.

Responsible Officer: Steve Summers

Implementation Date:

- Completed
- Completed
- 2020/21 Internal Audit Plan.

2. RISK 3: DECISIONS HAVE BEEN MADE BY OFFICERS WITHOUT APPROPRIATE AGREEMENT FROM MEMBERS

Ref	Significance	Finding
2	High	<p>Members gave officers delegated authority in March 2018 to enter into a s101 agreement with Basildon Council, whereby Basildon would be responsible for the repairs and maintenance service at Brentwood. The arrangement was trialled during 2018 but there were a number of issues with it, Basildon were essentially using agency staff to deliver the service and due to management capacity constraints they were struggling to provide an effective plan to address the issues. The former Chief Executive had warned Basildon before Christmas 2018 that the Council could withdraw from the service and on 18th January 2019 he gave formal notice of the decision to withdraw from the arrangement.</p> <p>We were told that the former Leader of the Council was informed of issues with the arrangement but was not consulted prior to the decision to withdraw. Officers tried to arrange an urgent meeting with the then chair of CHHC but when this was not possible decided to inform him at the next pre-meet on 5th February 2019. The Chair found out prior to this through an informal conversation with a housing officer and via a whistleblower from the Basildon team.</p> <p>The former Chief Executive has acknowledged that informal communications could have been better on this matter. He has also argued that as officers had delegated authority to enter into the arrangement they had the same authority to withdraw from it.</p> <p>We cannot give legal advice and it would be for the monitoring officer to comment on whether officers had appropriate authority to make the decision. It is clear from information we have seen that the decision was made for sound reasons.</p> <p>However, in our view it was not appropriate for this decision to be made without the agreement of Members, given its significance, both in terms of housing operational performance and joint working with other authorities. The issues with the arrangement were known about for some time so there was scope to obtain Member agreement on the approach to take.</p> <p>We are not aware of any other instances of this happening but our work has been restricted to the Housing Department.</p>

RECOMMENDATION:

- a) The Monitoring Officer should be asked to provide a formal view on whether officers had the authority to withdraw from the Basildon agreement and, if not, retrospective approval should be obtained.

MANAGEMENT RESPONSE:

Comments / action

- a) A formal legal view will be obtained and respective approval agreed by the Chair. Progress has been made on the culture being reinforced whereby officers provide professional advice and members make decisions.

Responsible Officer:
Steve Summers

Implementation Date:
30 October 2019

3. RISK 4: MEMBERS AND OFFICERS IN THE HOUSING DEPARTMENT HAVE NOT DEVELOPED APPROPRIATE WORKING RELATIONSHIPS

Ref	Significance	Finding
3	Medium	<p>It appears that relationships between officers and Members broke down between January and February 2019, resulting in the resignation of the Chair and Vice Chair of CHHC. A example for Members was the Basildon decision referred to in the previous finding.</p> <p>It was evident there was frustration for both parties, due to the high pressure working environment, which included transitioning to a new Repairs and Maintenance contract, dealing with out of date legacy systems and long standing compliance issues.</p> <p>The Council constitution states in several places that officers and Members should treat each other with courtesy and respect and recognise and respect each other's roles. It is difficult to argue that this happened during this period.</p> <p>There are clear procedures to be followed when issues like this arise. Both officers and Members should escalate the issue, ultimately to the Chief Executive and Leader.</p> <p>Whilst it is accepted that the most senior members and officers were aware of the workload of this committee and therefore the likely impact on the ability of this committee to fully scrutinise the function of the housing department, officers tried to manage the operational situation without the formal involvement of the Chief Executive.</p> <p>This was an extreme situation and officers and Members had worked effectively together on the Committee in previous years. Nevertheless, it demonstrates a lack of ability for Members to scrutinise the performance of the housing service.</p>

RECOMMENDATION:

- a) Training and guidance to officers and Members on how to treat each other with courtesy and respect should be refreshed and reminders given
- b) The guidance should include a clear escalation process for both officers and Members when issues arise
- c) Changes should be considered to the committee structure to ensure effective scrutiny can be managed and achieved.

MANAGEMENT RESPONSE:

Comments / actions agreed:

- a) Officer and Member relationships are already provided as part of the current Member Training Programme.
- b) The Council's Constitution already includes a clear escalation process.
- c) Effective scrutiny to facilitate this has been met by the separation of the committees in May 2019. In addition, there has been a review of the Housing structure and the introduction of an Interim Director of Housing and Enforcement to assist in providing information and scrutiny.

Responsible officer: Paula Harvey, Interim Head of Legal Services and Monitoring Officer

Implementation date:

- a) Completed.
- b) Completed.
- c) Completed.

ANNEX I - DEFINITIONS

LEVEL OF ASSURANCE	DESIGN OF INTERNAL CONTROL FRAMEWORK		OPERATIONAL EFFECTIVENESS OF CONTROLS	
	FINDINGS FROM REVIEW	DESIGN OPINION	FINDINGS FROM REVIEW	EFFECTIVENESS OPINION
Substantial	Appropriate procedures and controls in place to mitigate the key risks.	There is a sound system of internal control designed to achieve system objectives.	No, or only minor, exceptions found in testing of the procedures and controls.	The controls that are in place are being consistently applied.
Moderate	In the main there are appropriate procedures and controls in place to mitigate the key risks reviewed albeit with some that are not fully effective.	Generally a sound system of internal control designed to achieve system objectives with some exceptions.	A small number of exceptions found in testing of the procedures and controls.	Evidence of non compliance with some controls, that may put some of the system objectives at risk.
Limited	A number of significant gaps identified in the procedures and controls in key areas. Where practical, efforts should be made to address in-year.	System of internal controls is weakened with system objectives at risk of not being achieved.	A number of reoccurring exceptions found in testing of the procedures and controls. Where practical, efforts should be made to address in-year.	Non-compliance with key procedures and controls places the system objectives at risk.
No	For all risk areas there are significant gaps in the procedures and controls. Failure to address in-year affects the quality of the organisation's overall internal control framework.	Poor system of internal control.	Due to absence of effective controls and procedures, no reliance can be placed on their operation. Failure to address in-year affects the quality of the organisation's overall internal control framework.	Non compliance and/or compliance with inadequate controls.

RECOMMENDATION SIGNIFICANCE

High	A weakness where there is substantial risk of loss, fraud, impropriety, poor value for money, or failure to achieve organisational objectives. Such risk could lead to an adverse impact on the business. Remedial action must be taken urgently.
Medium	A weakness in control which, although not fundamental, relates to shortcomings which expose individual business systems to a less immediate level of threatening risk or poor value for money. Such a risk could impact on operational objectives and should be of concern to senior management and requires prompt specific action.
Low	Areas that individually have no significant impact, but where management would benefit from improved controls and/or have the opportunity to achieve greater effectiveness and/or efficiency.

ANNEX II - TERMS OF REFERENCE

PURPOSE OF REVIEW:

To review the evidence held by the Council in relation to the allegations made and comment on:

- 1) The actions that have been and were already being undertaken by the Housing dept that respond to Cllr Hossack's claims, with associated timelines
- 2) The plans in place to meet compliance , with regard to integrity and deliverability of the plans and associated timescales
- 3) The evidence of information exchanges between both parties
- 4) The culture that was present both within Housing and between Members and Officers over the last 15 months that may have contributed to the alleged communication breakdowns.

KEY RISKS:

Based upon the risk assessment undertaken during the development of the internal audit operational plan, through discussions with management, and our collective audit knowledge and understanding the key risks associated with the area under review are:

- Officers did not keep Members informed of significant risks and issues in the Housing Department
- The plans in place to address the significant risks and issues were inadequate and/or did not have reasonable timescales for achievement
- Decisions had been made by officers without agreement from Members
- Members and officers in the Housing Department have not developed appropriate working relationships

APPROACH:

Our approach will be to conduct interviews to establish the controls in operation for each of our areas of audit work. We will then seek documentary evidence that these controls are designed as described. We will evaluate these controls to identify whether they adequately address the risks.

Any opportunities identified to improve arrangements will be offered for consideration alongside recommendations to resolve any weakness in controls. We will seek to gain evidence of the satisfactory operation of the controls to verify the effectiveness of the control through use of a range of tools and techniques.



FOR MORE INFORMATION:

Greg Rubins

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The matters raised in this report are only those which came to our attention during the course of our audit and are not necessarily a comprehensive statement of all the weaknesses that exist or all improvements that might be made. The report has been prepared solely for the management of the organisation and should not be quoted in whole or in part without our prior written consent. BDO LLP neither owes nor accepts any duty to any third party whether in contract or in tort and shall not be liable, in respect of any loss, damage or expense which is caused by their reliance on this report.

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BRENTWOOD BOROUGH COUNCIL INTERNAL AUDIT FOLLOW UP REPORT

Presented to the Audit and Scrutiny Committee October 2019

CONTENTS

	Page
Summary of Recommendations Status	3
Current Status of Recommendations Overdue	5
Current Status of Recommendations In Progress	6
Recommendations Closed in Quarter	15

Summary of Recommendations Status

We have followed up on the status of those High (H) and Medium (M) recommendations due for implementation by 31 August 2019. The position as at 26 September 2019 is summarised in the table below.

	Total H & M	Complete		In Progress		Overdue		Not Due		% H & M Recs Completed / Superseded
	Recs	H	M	H	M	H	M	H	M	
19/20. Food Safety	1	-	-	-	-	-	-	-	1	n/a
19/20. Trade Waste	1	-	-	-	-	-	-	-	1	n/a
19/20. HR Recruitment	1	-	-	-	-	-	-	-	1	n/a
18/19. Workforce Strategy	2	-	-	-	-	-	-	-	2	n/a
18/19. Housing	2	-	-	-	-	-	-	1	1	n/a
18/19. Main Financial Systems	6	-	4	-	1	-	-	-	1	50%
18/19. Housing -Homelessness	2	-	-	-	-	-	-	1	1	n/a
18/19. GDPR Compliance	1	-	1	-	-	-	-	-	-	n/a
18/19. Disaster Recovery and Business Continuity	3	-	-	-	-	-	-	-	3	n/a
18/19 Local Development Plan	2	-	1	-	-	-	-	-	1	50%
18/19. Corporate Projects	3	-	3	-	-	-	-	-	-	100%
18/19. PCI/DSS Compliance	5	-	-	-	-	-	-	1	4	n/a
17/18. Minimum Reserve Levels	1	-	1	-	-	-	-	-	-	100%
17/18. Community Halls Viability	5	1	-	1	3	-	-	-	-	20%
17/18. Housing	8	-	1	2	2	-	3	-	-	13%
17/18. Insurance	3	-	3	-	-	-	-	-	-	100%
17/18. Financial Planning & Budget monitoring	2	-	2	-	-	-	-	-	-	100%
17/18. Partnerships	7	-	1	-	6	-	-	-	-	14%
17/18. Environment	4	-	3	-	1	-	-	-	-	100%
17/18. Housing Benefit Shared Service	2	-	2	-	-	-	-	-	-	50%
17/18. Main Financial Systems	9	2	7	-	-	-	-	-	-	100%
17/18. Risk Management and Governance	3	1	2	-	-	-	-	-	-	100%
17/18. Customer Service	4	-	1	-	3	-	-	-	-	25%
17/18. Information Security Assessment	10	-	10	-	-	-	-	-	-	100%
17/18. Car Parks and Payment Collection	7	4	3	-	-	-	-	-	-	100%
17/18. Taxi Driver Licensing	2	-	2	-	-	-	-	-	-	100%
16/17. Local Development Plan	4	-	4	-	-	-	-	-	-	100%
16/17. Contract Management & Procurement	9	3	6	-	-	-	-	-	-	100%
	109	11	56	3	17	0	3	3	16	

Total BDO Recommendations

Of the total 109 recommendations (relating to 2019/20, 2018/19, 2017/18 and two audits in 2016/17 which were completed in 2017/18) 93 were due to be implemented by 31 August 2019 or earlier. We have confirmed with reference to evidence that 67 have been completed.

2019/20 Recommendations

Of the 3 recommendations raised in 2019/20 to date, none are yet due.

2018/19 Recommendations

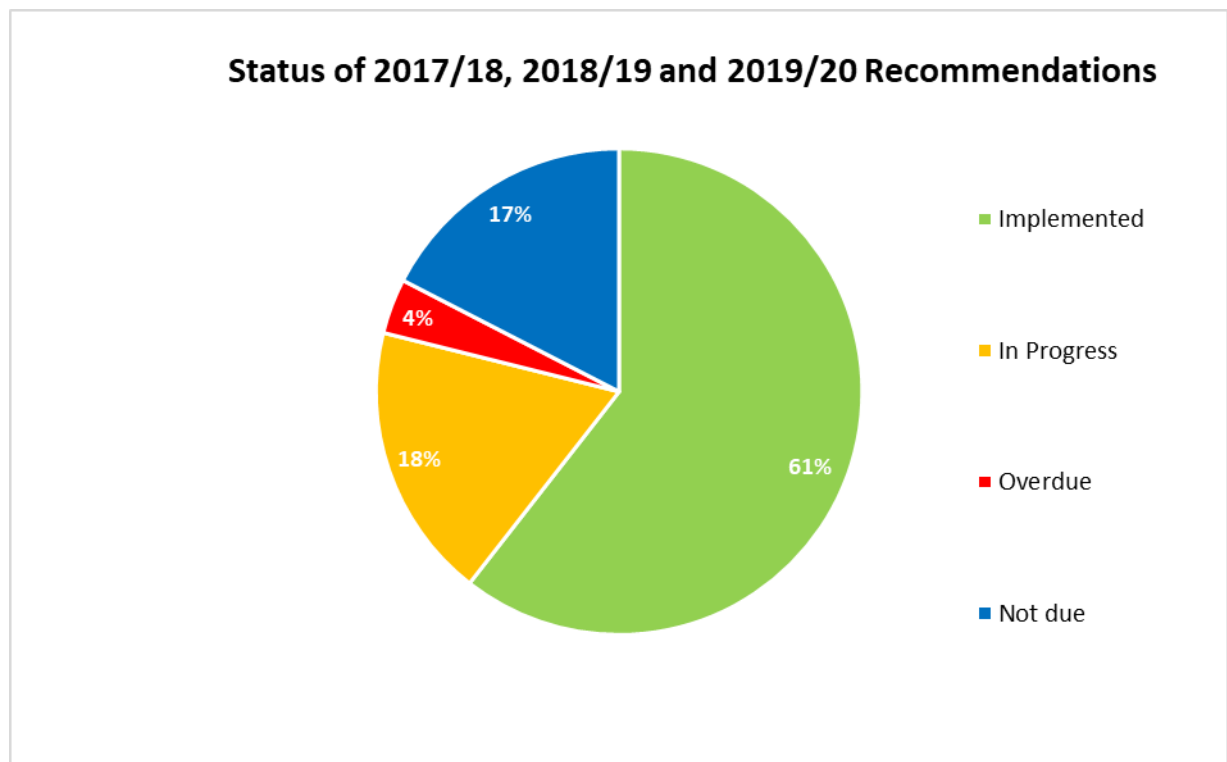
Of the 26 recommendations raised in 2018/19, there is 1 in progress and 16 not yet due.

2016/17 and 2017/18 Recommendations

Of the 80 recommendations raised in 2016/17 and 2017/18, there are 3 overdue and 19 in progress.

Those which are overdue have surpassed both the original implementation date and the revised implementation dates more than once or no update has been received from officers.

Recommendations not completed will be followed up again ahead of the next Audit and Scrutiny Committee, along with other recommendations due.



Where recommendations are in progress, more information on the current status is provided in the pages that follow. This includes those recommendations where management has advised us that the recommendation has been implemented but evidence has yet to be received to enable internal audit to confirm this. We have also included details for the recommendations that have been closed since our last follow-up report to the Audit and Scrutiny Committee.

Recommendations: Overdue

Recommendation made including Original Report Reference No.	Priority Level	Manager Responsible	Due Date	Current Progress
2017/18 - Housing				
<p>REFERENCE 4</p> <p>a) Define parameters and protocols for cyclical and responsive repairs and replacement, and implement a programmes and inspection regime reflecting these protocols</p> <p>b) Develop system reports to reflect defined protocols</p> <p>c) Ensure remaining Stock Condition Survey information is received and uploaded, and reports produced as defined in (a)</p> <p>d) Agree timetable with contractors to resolve issues relating to links between the Council and Contractor systems to ensure the Council has current information on works completed</p> <p>e) Develop processes for monitoring against protocols for cyclical and responsive repairs</p>	Medium	<p>Stuart Morris (Housing Options Team Leader)</p> <p>Nicola Marsh (Housing Manager)</p>	<p>September 2018</p> <p>January 2019</p> <p>March 2019</p> <p>October 2019</p> <p>Ahead of the next Audit Committee</p>	<p>Housing Services is currently (May/June 2019) being internally 'spot-checked' by the DP Team to ensure working towards ongoing compliancy. The Thurrock DP Team will produce written record of this.</p> <p><i>Internal Audit is awaiting the latest position on this and supporting evidence. Officers have requested a meeting to discuss.</i></p>
<p>REFERENCE 5</p> <p>a) Review the corporate ASB strategy to ensure it remains appropriate and up to date, and provides clarity for staff on the protocols for managing ASBs including addressing the source issues such as through Housing Estates Management.</p> <p>b) Link the ASB strategy on the Council's website to the Community Safety and Housing team pages</p> <p>c) Consider use of a system (such as the Uniform system) for the recording of ASBs, and develop linking of ASB and Housing system data to enable reporting on tenancy issues and ASBs to facilitate improved management of the source of issues.</p>	Medium	<p>Stuart Morris (Housing Options Team Leader)</p> <p>Nicola Marsh (Housing Manager)</p>	<p>September 2018</p> <p>January 2019</p> <p>March 2019</p> <p>June 2019</p> <p>Ahead of the next Audit Committee</p>	<p><u>Previous update:</u></p> <p>This is managed by the corporate enforcement team on behalf of Housing.</p> <p><i>Internal Audit is awaiting the latest position on this and supporting evidence. Officers have requested a meeting to discuss.</i></p>
<p>REFERENCE 7</p> <p>Automate the process of uploading All Pay payments to the cash receipting system.</p>	Medium	<p>Stuart Morris (Housing Options Team Leader)</p> <p>Nicola Marsh (Housing Manager)</p>	<p>September 2018</p> <p>March 2019</p> <p>June 2019</p> <p>Ahead of the next Audit Committee</p>	<p><u>Previous update:</u></p> <p>Some parts of this process have been automated to reduce the amount of time it takes to load the payments. No action to fully automate has been actioned due to resource.</p> <p><i>Internal Audit is awaiting the latest position on this and supporting evidence. Officers have requested a meeting to discuss.</i></p>

Recommendations: In progress

Recommendation made	Priority Level	Manager Responsible	Due Date	Current Progress
2017/18 - Customer Services				
<p>REFERENCE 2</p> <p>Reviews should be carried out with all departments to identify service requirements and needs and where channel shift will improve stakeholders' interaction with the Council and generate efficiencies. Once completed, priority action plans should be agreed with Heads of Departments and feed in to the overall strategy and Channel Shift Plan.</p> <p>The Council should introduce a Business Case summary for each project which should be approved by an appropriate board or panel before a project commences to ensure it ties in with the Council's Customer Services Strategy.</p> <p>The Business Case should include:</p> <ul style="list-style-type: none"> - A brief discussion of the project - Project outcomes (including potential savings in finances and resources) - Planned project start date - Planned project completion date - The stakeholders identified and the role they will play in the project - Financial implications - Resource requirements <p>This will ensure a formal trial for all projects from the start and evidence stakeholder engagement.</p>	Medium	Sarah Bennett	<p>September 2018</p> <p>December 2018</p> <p>March 2019</p> <p>September 2019</p> <p>February 2020</p>	<p>Following the development and agreement by committee in February 2020 of the Customer Access Strategy a Business Case template will be designed to cover service reviews and approved by appropriate Board.</p> <p><i>This will be followed up by Internal Audit in February 2020.</i></p>
<p>REFERENCE 3</p> <p>The Council should be using the statistical information compiled of the customer contacts to help identify where channel shift could be productive for stakeholders and produce efficiencies for the Council. The Digital Team should identify services from the statistics and work with the service to identify areas which could be improved for stakeholders and devise an action plan to identify potential new channels or how to improve current ones and build this in to the Council's channel shift plan.</p>	Medium	Sarah Bennett	<p>September 2018</p> <p>December 2018</p> <p>March 2019</p> <p>September 2019</p> <p>Ahead of the next Audit Committee</p>	<p>The Council is not developing a Channel Shift Strategy but this is incorporated as part of the Customer Access Strategy and the ongoing work being undertaken by the Customer Services/Digital Services Team.</p> <p>We currently gauge channel shift through the Customer Services statistics and this will continue to identify the channel shift changes that are being completed.</p> <p><i>This will be further followed up by Internal Audit ahead of the next Audit Committee meeting.</i></p>

Recommendations: In progress

Recommendation made	Priority Level	Manager Responsible	Due Date	Current Progress
<p>REFERENCE 4</p> <p>As part of department reviews the Service improvement Team should identify all external partners and stakeholders to ensure all parties are included in drawing up of the Service Improvement Programme to help either introduce new technology or establish the possible impact on all parties or development of current channels to assist in improving interaction with the Council.</p>	Medium	Sarah Bennett	<p>September 2018</p> <p>December 2018</p> <p>March 2019</p> <p>September 2019</p> <p>Ahead of the next Audit Committee</p>	<p>In addition to the previous update we continue to undertake testing with employees and have now developed the 'MYBrentwood' Customer Portal which enables us to track enquiries.</p> <p><i>This will be further followed up by Internal Audit ahead of the next Audit Committee meeting.</i></p>
2017/18 - Environment				
<p>REFERENCE 4</p> <p>The Council should implement an accident and incident monitoring solution. This could be in the form of a spreadsheet which breaks down the incidents by the service line and department. This will allow for more regular scrutiny and increased efficiency and aid in the compilation and monitoring of health and safety incidents Council-wide.</p>	Medium	David Welling	<p>December 2018</p> <p>April 2019</p> <p>June 2019</p> <p>Ahead of the next audit Committee</p>	<p>The Council has looked at a software system to consider its effectiveness for H&S Incident Reporting as well as other departmental systems to benefit from economies of scale. However, this has not been progressed due to cost and the complexities of the different requirements for the individual departments.</p> <p>Instead an Inhouse IT upgraded version of the DASH Incident Reporting system and software is being developed and produced to provide the specific information requirements. The scoping meeting has been completed with the Council's IT Department Tim Huggins and Chris Milne, and definitions are being created to enable production with the support of the Digital Department's Adrian Poole.</p> <p><i>This will be followed up by Internal Audit in December 2019.</i></p>
2017/18 - Community Halls Viability				
<p>REFERENCE 2</p> <p>a) The Council should introduce the requirement that BLT supply monthly financial performance reports, with supporting evidence, which need to be reviewed by the responsible accountant and any variances or potential issues investigated. Dependent on the option selected the Council should ensure financial performance of the halls contract is monitored on a regular basis.</p> <p>b) As part of the current arrangements, or for the future monitoring of the halls, the Council</p>	High	Kim Anderson (Partnership Leisure and Funding Manager)	<p>October 2017</p> <p>March 2019</p> <p>Ahead of the next Audit Committee</p>	<p><u>Previous update:</u></p> <p>There has been progress in the financial position there is a work in progress to agree a timeline and finding the best use of each Community Hall. The leases and management agreements have been extended. Requested BLT to prioritise their schedule of repairs and provide a revised price as they felt the prices quoted by the Council's valuer were excessive. The Project Accountant undertook a review of the financial data in 2017. Going forward the Council has agreed with the Trust that the Management</p>

Recommendations: In progress

Recommendation made	Priority Level	Manager Responsible	Due Date	Current Progress
<p>should ensure that, as a minimum, an annual condition survey is undertaken to ensure the continual upkeep of the properties.</p> <p>c) The Council need to establish the financial position of BLT and whether they would be able to pay for the internal repairs if the halls stay under BLT management or if they are returned to the Council.</p>				<p>Fee will no longer be payable.</p> <p><i>Internal Audit is awaiting the latest position on this and supporting evidence.</i></p>
<p>REFERENCE 3</p> <p>A project plan covering the community halls should be developed covering all the steps required to enable a comprehensive report to be produced for members to make their decision on the future management of the community halls. The plan should include nominated officers and set time lines for completion.</p> <p>The plan should include the options to be considered, what information is required to support options, i.e. due diligence exercise on finances and contracts currently in place, and the risks to the Council in delays, not doing anything and any mitigating actions already in place.</p>	Medium	<p>Kim Anderson</p> <p>(Partnership Leisure and Funding Manager)</p>	<p>October 2017</p> <p>January 2019</p> <p>March 2019</p> <p>Ahead of the next Audit Committee</p>	<p><u>Previous update:</u> The financial position is better understood now and as mentioned above in confidence it is the intention to market test the halls to see if better use can be made of them. This is officer time dependent.</p> <p>A Preliminary Market Engagement Exercise has been launched (September) to identify if there is any 3rd party interest. Subject to any interest and Member agreement (a report will be going to 20 November PPR Committee) then a formal Invitation to Tender exercise will be launched in January 2019."</p> <p><i>Internal Audit is awaiting the latest position on this and supporting evidence.</i></p>
<p>REFERENCE 4</p> <p>As part of the project plan the Council should include implementation plans clearly outlining the steps required and target dates. This needs to be monitored on a regular basis by the project lead and reported to the appropriate committees and management.</p>	Medium	<p>Kim Anderson</p> <p>(Partnership Leisure and Funding Manager)</p>	<p>November 2017</p> <p>January 2019</p> <p>March 2019</p> <p>Ahead of the next Audit Committee</p>	<p>As reported above.</p> <p><i>Internal Audit is awaiting the latest position on this.</i></p>
<p>REFERENCE 5</p> <p>The Council needs to complete and seek approval through the decision making route for the Leisure Strategy which should include, once all information has been obtained, a clear plan for the future use and management of the Community Halls.</p>	Medium	<p>Kim Anderson</p> <p>(Partnership Leisure and Funding Manager)</p>	<p>March 2018</p> <p>March 2019</p> <p>Ahead of the next Audit Committee</p>	<p><u>Previous update:</u></p> <p>Draft Leisure Service Strategy was agreed at PP&R Committee on 12 March 2018 and is awaiting approval from the next Ordinary Council meeting.</p> <p><i>Internal Audit is awaiting evidence to confirm the above.</i></p>

Recommendations: In progress

Recommendation made	Priority Level	Manager Responsible	Due Date	Current Progress
2017/18 - Housing				
<p>REFERENCE 1</p> <p>a) Introduce robust information and records management in accordance with ICO guidance, including development of a records management policy covering retention, security, destruction, and data protection.</p> <p>b) Identify the Housing records to be maintained, and retention periods, and review arrangements for their storage and retrieval - consider use of the Housing DMS or a Corporate alternative supporting customer relationship management. (Refer to Retention Guidelines for Local Authorities and policies adopted by other Local Authorities)</p> <p>c) Provide training and generally raise staff awareness of the Data Protection Act and the General Data Protection Regulations. In particular ensure staff do not record opinions, and that records contain appropriate information.</p> <p>d) It may also be appropriate to conduct a more detailed review of the Council's compliance with the DPA and preparedness for GDPR</p>	High	<p>Stuart Morris (Housing Options Team Leader)</p> <p>Nicola Marsh (Housing Manager)</p>	<p>August 2018</p> <p>March 2019</p> <p>Ahead of the next Audit Committee</p>	<p><u>Previous updates:</u></p> <p>a) Data protection policies have been developed at Corporate Level in conjunction with Housing Services. Retention, redaction and GDPR compliancy contained within those policies.</p> <p>Housing Services is continuing to develop systems alongside the Intellectual Governance Group and as supported by Thurrock Council Data Protection Team.</p> <p>b) In conjunction with the above, the Orchard IT Housing system has been reviewed and practices developed to ensure a more robust documenting system.</p> <p>c) Staff have received internal written guidance, including 1-2-1s where necessary. Formal training is due to be rolled out from October 2018 with a new training system being currently piloted.</p> <p>d) A corporate review of compliancy is being conducted through the Intellectual Governance Group of which Housing Services is a part.</p> <p>Data protection policies now include: Clear Desk/Consent/Breach/DPIA/DP Policy Statement/Document Retention Policy/Information Security Policy/PIA/Privacy Notice/Privacy Notices Policy. Documents are held on corporate document library, with additional tailored Housing Privacy Notice.</p> <p><i>Internal Audit is awaiting the latest position on this and supporting evidence. Officers have requested a meeting to discuss.</i></p>
<p>REFERENCE 2</p> <p>a) Develop an Estate Management Strategy and procedure</p> <p>b) Determine Estate Management inspection protocols and carry out inspections accordingly</p> <p>c) Train Housing staff to conduct estate management inspections</p> <p>d) Prepare checklists to support Housing staff conducting inspections (including for first day of tenancy (such as ensuring a working fire alarm)</p>	High	<p>Stuart Morris (Housing Options Team Leader)</p> <p>Nicola Marsh (Housing Manager)</p>	<p>April 2018</p> <p>January 2019</p> <p>March 2019</p> <p>Ahead of the next Audit Committee</p>	<p><u>Previous update:</u></p> <p>a) The Strategy has been completed and formally adopted by Committee with supporting procedures now in place.</p> <p>b) and c) Housing currently have a temporary inspection regime which is on an 8 week rota. All Estates Officers are capable of completing these and score sheets are used to prompt areas to highlight. Digital recording services are being looked at by Management with a view to</p>

Recommendations: In progress

Recommendation made	Priority Level	Manager Responsible	Due Date	Current Progress
<p>and for ongoing checks</p> <p>e) Consider use of technology to improve recording of issues identified, sharing data as appropriate, and monitoring of resolution</p> <p>f) Develop reporting arrangements for other Council staff already working in the Borough to report estates issues</p>				<p>implement these in the longer run.</p> <p>d) Completed</p> <p>e) Ongoing</p> <p>f) Partnership working with Sheltered Housing Team who work directly with the Estates Management Team. Caretakers feed in directly to the Estates Management Team. Wider reporting under development.</p> <p>Standard practice is now to hold all new documents on the Orchard DMS (stored on Orchard) or Locata IT systems.</p> <p><i>Internal Audit is awaiting the latest position on this and supporting evidence. Officers have requested a meeting to discuss.</i></p>
<p>REFERENCE 3</p> <p>a) A working protocol is agreed between the Housing Team and the Asset team to enable an approach reflecting the needs of both teams, and providing clarity on the impact of actions by teams on other areas of Council operations</p> <p>b) Determine the rules of Council land and property assets are to be allocated between the HRA and the General Fund</p> <p>c) Review all Council land and property assets to ensure they are allocated in accordance with (b)</p> <p>d) Review options for maintenance of Asset related records, to determine feasibility of implementing a combined system, or links between systems to enable efficient update of records</p> <p>e) Build resilience by ensuring the Assets system records are capable of being accessed by more than one member of staff. If access issues relate to the system no longer being supported or incompatible with current Council technology, an alternative system should be sought (in line with (d)).</p> <p>f) If records continue to be maintained separately, ensure there is a regular check between the Assets team records and the Housing system</p> <p>g) Until the Council has assurance over the accuracy of records of Right to Buy properties, additional cross checks are made from the Finance records of</p>	Medium	<p>Stuart Morris (Housing Options Team Leader)</p> <p>Nicola Marsh (Housing Manager)</p>	<p>September 2018</p> <p>January 2019</p> <p>March 2019</p> <p>Ahead of the next Audit Committee</p>	<p><u>Previous update:</u></p> <p>a) b) c) d) The Housing Department has now entered into a managed service with Basildon Borough Council. Basildon staff are based at Brentwood to manage the service. We currently utilise Keystone to manage all asset data and this is maintained by Basildon staff. Currently all Asbestos information is being uploaded along with any stock condition survey data from the 2016 SCS by Pennington's. A Safety first planned maintenance programme is underway in the 5 tower blocks owned by the Council.</p> <p>e) Ongoing Complete property surveys are due to be introduced in June 2019 as part of the new Repairs and Maintenance Contract.</p> <p>Formal online training for GDPR has been completed at lv2 by all office-based workers, some non-office based with limited access to data have been trained on manual lv1 system. Records held with corporate training.</p> <p><i>Internal Audit is awaiting the latest position on this and supporting evidence. Officers have requested a meeting to discuss.</i></p>

Recommendations: In progress

Recommendation made	Priority Level	Manager Responsible	Due Date	Current Progress
Right to Buy income or property purchases to the Housing asset records on the Orchard system				
<p>REFERENCE 8</p> <p>a) Housing staff are informed that accounts in credit are a potential indicator of fraud</p> <p>b) Periodic checks are made on credit accounts by Housing staff, giving consideration to fraud risks</p> <p>c) The process for transferring credits is reviewed to identify options for efficiency through automation and streamlining</p>	Medium	Stuart Morris & Nicola Marsh	<p>April 2018</p> <p>January 2019</p> <p>March 2019</p> <p>June 2019</p> <p>Ahead of the next Audit Committee</p>	<p><u>Previous update:</u></p> <p>Estates Management receive reports highlighting accounts in credit. Due to a reduced number of staff this has not been looked at in depth for around 12 months. This will become part of an officers monthly jobs once we are back to full capacity staff in January 2019. Processes are already in place to refund/transfer/raise fraud referrals. One case has been reported to fraud already and we await information back.</p> <p><i>Internal Audit is awaiting the latest position on this and supporting evidence. Officers have requested a meeting to discuss.</i></p>
2017/18 - Housing Benefit Shared Service				
<p>REFERENCE 2</p> <p>Resolve arrangements for completing the reconciliation of Housing Benefit payments to the ledger, and ensure this reconciliation is completed on a monthly basis.</p>	Medium	Samantha Stanley (Basildon - Revenues & Benefits Operational Manager)	<p>February 2018</p> <p>December 2018</p> <p>April 2019</p> <p>June 2019</p> <p>October 2019</p> <p>Ahead of the next Audit Committee</p>	<p>The Council was hoping to implement this from 1 April 2019, but was not able to do so as the individual responsible at Basildon Council went off on long term sick leave and capacity to cover this was not available at the Council.</p> <p>The recommendation is in relation to who conducts the reconciliation, not that the reconciliation is not carried out.</p> <p>This reconciliation of housing benefit payments to ledger is currently carried out and completed by Brentwood Borough Council officers.</p> <p>It was suggested that Basildon would take this over, hence the delay in some of the recs being done in 2018/19 and 2019/20. They are and have always been completed before the financial year.</p> <p>However, arrangements with Basildon have not yet materialised. Throughout 2018/19 and 2019/20 - Brentwood officers continue to do this reconciliation and will continue to do so. Management will review whether it is practical for Basildon to undertake this reconciliation but it is not essential for them to do so and can continue with current arrangements.</p> <p><i>Review of evidence provided to Internal Audit shows that the rent</i></p>

Recommendations: In progress

Recommendation made	Priority Level	Manager Responsible	Due Date	Current Progress
				<i>allowances reconciliation is up to date as at August 2019. However it is not yet being completed on a monthly basis and the reconciliation of housing benefit overpayments is not up to date.</i>
2017/18 - Partnerships				
<p>REFERENCE 2</p> <p>a) Council officers or elected members should use the 'Partnership Checklist' and the 'Partnership Self- Assessment Tool' as referred to in the new Partnership Policy and Procedures as a tool to assess the viability of a partnership, prior to joining a partnership</p> <p>b) The Council's Partnership Leads for all existing partnerships should use both the 'Partnership Checklist' and the 'Partnership Self-Assessment Tool' to review the viability of existing partnerships.</p>	Medium	Kim Anderson (Partnership Leisure and Funding Manager)	<p>March 2018 March 2019</p> <p>Ahead of the next Audit Committee</p>	<p>Previous update: An action plan has been devised for all recommendations and a new documentation compiled for assessing existing and new partnerships and managers.</p> <p>The Self-Assessment tool was circulated to managers to complete (email sent 19 July and followed up 1 August). When all responses have been completed, the results from the Self-Assessment tool feedback will inform any further actions on particular partnerships that will need to be undertaken by the partnership lead for that partnership.</p> <p><i>Internal Audit is awaiting the latest position on this and supporting evidence.</i></p>
<p>REFERENCE 3</p> <p>The approval status should be verified for all existing partnerships recorded in the Partnership Register. Where approval was not obtained, the 'Partnership Checklist' and 'Partnership Self-Assessment Tool' should be completed and submitted for retrospective approval from the Head of Service or relevant Committee as appropriate</p>	Medium	Kim Anderson (Partnership Leisure and Funding Manager)	<p>March 2018 January 2019 March 2019</p> <p>Ahead of the next Audit Committee</p>	<p>As stated above.</p> <p><i>Internal Audit is awaiting the latest position on this and supporting evidence.</i></p>
<p>REFERENCE 4</p> <p>The leads for the Council's existing partnerships should conduct a review of their partnerships using the Self-Assessment Tool within the Council's new proposed framework, to ensure governance arrangements are clearly defined, and review whether partnership objectives are being met. Where the Council considers that partnership objectives are not being met, the Council should re-consider whether to remain in that partnership.</p>	Medium	Kim Anderson (Partnership Leisure and Funding Manager)	<p>March 2018 January 2019 March 2019</p> <p>Ahead of the next Audit Committee</p>	<p>As stated above.</p> <p><i>Internal Audit is awaiting the latest position on this and supporting evidence.</i></p>

Recommendations: In progress

Recommendation made	Priority Level	Manager Responsible	Due Date	Current Progress
<p>REFERENCE 5</p> <p>Lead officers should use the Partnership Self-Assessment Tool to review and assist the effectiveness of current partnership arrangements. They should then make a recommendation as to whether to continue to support engagement in the partnership, improve the partnership working arrangements, or whether to disengage from it, as per the Partnership Policy and Procedures 2017.</p>	Medium	Kim Anderson (Partnership Leisure and Funding Manager)	<p>March 2018</p> <p>January 2019</p> <p>March 2019</p> <p>Ahead of the next Audit Committee</p>	<p>As stated above.</p> <p><i>Internal Audit is awaiting the latest position on this and supporting evidence.</i></p>
<p>REFERENCE 6</p> <p>a) When partnerships are set up, Council officers or partnership leads should be clear what their specific role and responsibilities are within the partnership, as well as understanding the roles and responsibilities of the other partners. The Council's Partnership Checklist should be used to support this process</p> <p>b) Roles and responsibilities should be clarified for existing partnerships and included within updated terms of reference.</p>	Medium	Kim Anderson (Partnership Leisure and Funding Manager)	<p>March 2018</p> <p>January 2019</p> <p>March 2019</p> <p>Ahead of the next Audit Committee</p>	<p>As stated above.</p> <p><i>Internal Audit is awaiting the latest position on this and supporting evidence.</i></p>
<p>REFERENCE 7</p> <p>a) The Council should ensure that there is a formal process in place to monitor the Revenues and Benefits Shared Service performance, and that both the process is documented and the outcomes of monitoring, for example taking minutes in meetings and recording action points</p> <p>b) Where Performance Indicators are not achieved, action plans should be put in place in all cases, with actions allocated to specific Council officers/teams, and a deadline for the action to be completed. Action plans should then be regularly reviewed (monthly) to ensure that actions are being implemented in order to improve performance.</p>	Medium	Kim Anderson (Partnership Leisure and Funding Manager)	<p>March 2018</p> <p>January 2019</p> <p>March 2019</p> <p>Ahead of the next Audit Committee</p>	<p>As stated above.</p> <p><i>Internal Audit is awaiting the latest position on this and supporting evidence.</i></p>

Recommendations: In progress

Recommendation made	Priority Level	Manager Responsible	Due Date	Current Progress
2018/19 - Main Financial Systems				
<p>REFERENCE 3</p> <p>Aged debt analysis should be carried out on a monthly basis, and reported Senior Management.</p>	Medium	<p>Phoebe Barnes</p> <p>Alex Webber</p>	<p>31 August 2019</p> <p>Ahead of the next audit Committee</p>	<p>The next Executive Board Meeting is taking place in October, a report will be created in time for this to report to the board. This will be taken into the meeting on a monthly basis. Currently the report is being looked into and is being drafted.</p> <p><i>Recommendation to remain open until Internal Audit has had sight of the report and evidence that it is being taken to monthly CLB meetings.</i></p>

Recommendations: Closed in Quarter

Recommendation made	Priority Level	Manager Responsible	Due Date	Current Progress
2017/18 - Customer Services				
<p>REFERENCE 1</p> <p>Customer Access Strategy to be updated and the Service Improvement Programme developed incorporating the Council's Channel Shift actions. The relevant decision maker should approve these.</p> <p>Progress against the Service Improvement Programme should be reported to senior management on a regular basis using the Corporate Project register process.</p>	Medium	Steve Summers (Interim Chief Executive)	<p>September 2018</p> <p>November 2018</p> <p>March 2019</p> <p>September 2019</p>	<p>The Council is not developing a Channel Shift Strategy but this is incorporated as part of the Customer Access Strategy and the ongoing work being undertaken by the Customer Services/Digital Services Team.</p> <p>A 'Project on a page' has now been developed to provide an amended Customer Access Strategy.</p> <p>The project key milestones are as follows:</p> <ol style="list-style-type: none"> 1. Initial Member briefing - October 2019 2. Strategy Development - October - November 2019 3. Strategy Development complete - December 2019 4. Members Briefing - January 2020 5. Committee - February 2020 <p><i>BDO comment: Recommendation closed following review of the 'Project on a page'.</i></p>
2018/19 - Corporate Projects				
<p>REFERENCE 1</p> <p>The project register should be updated with the following information:</p> <ul style="list-style-type: none"> • Reason for changes to the RAG status or for non-submission of highlight report • Where a highlight report is not submitted, the comment section should document the date of last submission • Where a project is on hold, the summary of the latest correspondence should be recorded to ensure the projects are still going ahead. • Internal Resources • Capital Expenditure • Revenue Expenditure • Financial Savings/Income Generation by Financial Year. 	Medium	Steve Butcher (Projects and Programme Manager)	June 2019	<p>Project management training was run on 4 specific occasions for all members of staff responsible for the delivery of projects, CLB members & any members of staff who had been put forward by managers as a development opportunity.</p> <p>The training covered all elements of the project lifecycle to educate employees on roles & responsibilities throughout a project or programme. Feedback received has been good with a number of employees approaching projects they are involved in in a more structured way.</p> <p><i>Recommendation closed by Internal Audit following review of evidence provided to indicate that four training sessions were run.</i></p>

Recommendations: Closed in Quarter

Recommendation made	Priority Level	Manager Responsible	Due Date	Current Progress
<p>The register should include an extra column on the original plan end date.</p> <p>The Council should also put a system in place to report any regular/consistent noncompliance of the reporting and monitoring process.</p> <p>To assist with embedding the new project monitoring process, the Council should take further action such as regular communications and a training / awareness programme.</p>				
<p>REFERENCE 2</p> <p>The Council should set out a guideline on when a risk register should be created on a project.</p> <p>The risk register should include a report/implementation date for any mitigating action.</p> <p>Medium/High risks should be recorded in section five of the highlight report. It should contain sufficient information on the risk and mitigating actions. This should be reviewed by the project manager at each submission of the highlight report.</p> <p>Once the risk is mitigated, it should remain on the highlight report for information purposes</p>	Medium	Steve Butcher (Projects and Programme Manager)	June 2019	<p>A new risk register has been adopted by the organisation & risk identification & the role it plays in the successful delivery of a project was set out in the training to staff.</p> <p><i>Recommendation closed by Internal Audit following review of evidence provided for project management training and attendance, and project risks & issues template.</i></p>
<p>REFERENCE 3</p> <p>For the ease of users, we recommend that the Council compiles a frequently asked question/best practice guide for project managers in relation to closure report.</p> <p>The Council should consider merging the closure report and the lessons learnt report to avoid duplication and ensure all project closure reports are in one place.</p> <p>The corporate projects team should carry out a monthly management check to ensure lessons learnt reports are completed on a timely basis. Best practices and key lesson learnt should be regularly shared across the Council.</p>	Medium	Steve Butcher (Projects and Programme Manager)	June 2019	<p>As per BDO recommendation the lessons learned report & project closure has been merged into one template & has been covered in the staff training.</p> <p><i>Recommendation closed by Internal Audit following review of evidence provided for project management training and attendance, and project close and lessons learnt template.</i></p>

Recommendations: Closed in Quarter

Recommendation made	Priority Level	Manager Responsible	Due Date	Current Progress
2018/19 - Local Development Plan				
<p>REFERENCE 1</p> <p>a) An end date should be inputted on the project planner to ensure it has a target deadline in line with the submission of the local development plan.</p> <p>b) Completed tasks should be retained and given a separate colour to show completion to give a full overview of the project's timelines.</p> <p>c) The Strategic Planning Manager should monitor the completion of the tasks to ensure the end dates are met.</p>	Medium	Strategic Planning Manager	June 2019	<p>The Project Plan has been updated on 23/09/19.</p> <p>Project Plan now includes an end date in relation to submission of the Local Plan to the Secretary of State. Tasks following this (i.e. examination and adoption) have been included for completeness but these are subject to timeframes dictated by the Planning Inspector.</p> <p>Completed tasks have been retained in the project plan and are identifiable in the progress column as 100%.</p> <p>The completion of tasks have been monitored although some timeframes have had to be adjusted based on recent approvals for an additional consultation on proposed amendments.</p> <p><i>Recommendation closed by Internal Audit following review of updated project plan.</i></p>
2018/19 - Main Financial Systems				
<p>REFERENCE 1</p> <p>A) The Council should ensure that reconciliations are prepared by the 15th of the following month, and that the Interim Financial Controller reviews the reconciliations by the 22nd of the following month (one week later).</p>	Medium	Phoebe Barnes	October 2019	<p>Management did not agree with this original recommendation. It accepts that good practice may be the month following, but as Brentwood is a small authority and limited resources around leave as well as end of year, this timeline is not always practical. It was suggested that reconciliations could be prepared by 15th of 2 months following and reviewed by the 22nd of that month. All reconciliations are completed and reviewed by year end, ready for final accounts process. Management believes there is minimal risk for the above but will continue to review its processes. Evidence supplied of reconciliation monitor as at sept.</p> <p><i>Recommendation closed following review of the latest reconciliation monitor, which shows that the majority of reconciliations are up to date. The 2019/20 audit of main financial systems will check the timeliness of reconciliations based on management's policy above.</i></p>

Recommendations: Closed in Quarter

Recommendation made	Priority Level	Manager Responsible	Due Date	Current Progress
<p>REFERENCE 4</p> <p>The Finance Team should ensure that a backing document is always in place before authorising a transfer from the suspense account.</p>	Medium	Phoebe Barnes	October 2019	<p>General Suspense is currently being monitored a minimum once a month with actions noted on items.</p> <p>Any transfer information will be placed onto the DC Schedule.</p> <p>Any further info is also placed on the transactional details in the income management system.</p> <p><i>Recommendation closed by Internal Audit following review of the most recent general suspense account reconciliation.</i></p>
<p>REFERENCE 5</p> <p>A) Debt should be sent to the Enforcement Agent within prescribed time frame for a speedy recovery of the due date.</p> <p>B) In all cases, reminders must be sent on time as prescribed in the Debt Recovery and Write off Policy. The Systems and Finance Officer should run a monthly report of reminder letters due in the following month and ensure that these are sent.</p>	Medium	Alex Webber	October 2019	<p>Reminders are being sent out twice a week on the agreed days of Tuesdays and Fridays to agree with the Debt Recovery and Write off Policy in terms of chasing debt in a timely manner.</p> <p>There is no such report to run for cases that are due to be sent reminders as debt can be paid off at any time, but we run pre-reminder reports to show invoices that are ready to be sent a reminder of each certain stage</p> <p>Items are being sent to Enforcement every Monday, Tuesday at latest</p> <p><i>Recommendation closed by Internal Audit following review of evidence provided of reminder letters being sent and items sent to Enforcement Agency.</i></p>
<p>REFERENCE 7</p> <p>A) The Systems and Finance Officer should remove the 'public user' account access.</p> <p>B) The Council should ensure that access for any test accounts are removed once they are no longer required, to reduce the risk of unauthorised data amendments, and review access at least annually. Furthermore, there should be segregation of duties between the individual signing off user access rights and the individual reviewing the sign-off.</p>	Medium	Alex Webber	October 2019	<p>Public User is now removed. Segregation of duties should now not be an issue due to new recruitments and staff in different positions.</p> <p><i>Recommendation closed by Internal Audit following review of updated user listing provided.</i></p>

Recommendations: Closed in Quarter

Recommendation made	Priority Level	Manager Responsible	Due Date	Current Progress
2018/19 - GDPR Compliance				
<p>REFERENCE 1</p> <p>As part of recording processing activities, the Information Asset register should include but not be limited to the security controls that are expected to be in place to control access to information assets.</p> <p>The asset register should be reviewed and updated to show how it records the explicit consent for every service area.</p>	Medium	Lee Henley (Lead on Data Protection Team at Thurrock)	July 2019	<p>The Brentwood Record of Processing Activity shows the updates with regard to the security controls in place and the revised columns in respect of Consent.</p> <p><i>Recommendation closed by Internal Audit following review of Record of Processing Activity.</i></p>



FOR MORE INFORMATION:

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Committee(s): Audit & Scrutiny Committee	Date: 9 October 2019
Subject: Formal Complaints & Performance Indicator Working Group	Wards Affected: All
Report of: Steve Summers, Interim Chief Executive Officer	Public
Report Author/s: Name: Sarah Bennett, Executive Support Manager Telephone: 01277 312500 E-mail: sarah.bennett@brentwood.gov.uk	For Decision

Summary

This report submits the report and recommendations of the Formal Complaints and Performance Indicators Working Group for consideration by the Audit & Scrutiny Committee.

Recommendation(s)

Members are asked to:

- R1.** To note the Formal Complaints and Performance Indicators Working Group report, as attached at Appendix A, and agree the recommendations contained within it.

Main Report

Introduction and Background

1. The Committees Terms of Reference include responsibility for the monitoring of Council service performance including Performance Indicators and Formal Complaints.

Reasons for Recommendation

2. To ensure the Council provides modern and effective customer services.

References to Corporate Plan

3. The vision of Transformation includes an action to improve the Council's governance arrangements, leading to faster, more effective decision-making. An effective scrutiny function is an essential element of that priority.

Implications

Financial Implications

Name/Title: Jacqueline Van Mellaerts, Director of Corporate Resources
Tel/Email: 01277 312829/jacqueline.vanmellaerts@brentwood.gov.uk

There are no direct financial implications arising from this report. Although some of the performance indicators and complaints may have individual financial impacts.

Legal Implications

Name & Title: Paula Harvey, Paula Harvey, Interim Head of Legal Services & Monitoring Officer
Tel & Email: 01277 312705/paula.harvey@brentwood.gov.uk

The recommendation is lawful and within the Council's powers and duties. The ongoing review and scrutiny of performance indicators and formal complaints will contribute to lawful decision-making across the Council and minimise the risk of legal challenge arising.

Economic Implications

Name/Title: Phil Drane, Director of Strategic Planning
Tel/Email: 01277 312610/philip.drane@brentwood.gov.uk

There are no direct economic implications arising from this report.

Other Implications (where significant) – i.e. Health and Safety, Asset Management, Equality and Diversity, Risk Management, Section 17 – Crime & Disorder, Sustainability, ICT.

Background Papers

None.

Appendices to this report

Appendix A – Formal Complaints and Performance Indicators Working Group Report

Date 19th September 2019

Audit & Scrutiny Committee

Performance Indicators and Formal Complaints Working Group Report

Working Group Members

Cllr Nolan

Cllr Tanner

Cllr Hirst

Apologies

Cllr Dr Barrett

Cllr Chilvers

Supporting Officers

Steve Summers – Interim Chief Executive Officer

Jacqueline Van Mellaerts – Director of Corporate Resources

Sarah Bennett – Executive Support Manager

Scope

The scope of the Performance Indicators and Formal Complaints Working Group is set out below:

1. To monitor and consider the Council's service Performance Indicators.
2. To consider in detail Formal Complaints received by the Council.
3. To consider how Performance Indicators and Formal Complaints are reported to the Audit & Scrutiny Committee
4. To make recommendations to the appropriate Audit & Scrutiny Committee.

Meeting Date

19th September 2019

Attached as Addendum 1 are the notes of the meeting.

Terms of Reference

The Working Groups Terms of Reference are attached at Addendum 2

1. Report Recommendations

The report recommendations are set out in full below.

R.1 That the working group continue to monitor the outcomes of the Formal Complaints for the second quarter of 2019/20.

R.2. That the working group continue to monitor the outcomes of the Performance Indicators for the second quarter of 2019/20.

2. Introduction

2.1 Following a review in 2018 of its complaints procedures, the Council operates a two stage complaints process for customers to take issue with any perceived failure to provide a service, failure to respond to requests or failure to adhere to standards on the part of the Council and its officers.

2.2 The council uses a variety of performance indicators to monitor how well services are performing in meeting the needs of service users. The council has set of key indicators of performance, the “toplines”. The topline includes a variety of indicators that relate to the delivery of the Council’s priorities.

2.3 The topline measures performance across a range of council activity including: planning, housing, streetscene and revenue and benefits.

3. Explanation of Recommendations

Recommendation 1 That the working group continue to monitor the outcomes of the Formal Complaints for the second quarter 2019/20.
Explanation The working group noted the following: - There had been 13 Housing complaints in Q1. Officers advised that regular meetings are held with the Housing service to review issues arising. - There had been 9 Streetscene complaints in Q1, a sharp increase on previous years. Officers advised that regular meetings are being held to review the issues that are arising. It was also noted that previous resource issues within the service have now been resolved and that improvement should be noted by Q3. - There has been 5 Revenues and Benefits complaints, lower than the same quarter last year (9). Meetings with Basildon Borough Council, who deliver

these services, are held regularly at all levels and their complaints are reviewed regularly with Brentwood Borough Council Officers.

Recommendation 2

That the working group continue to monitor the outcomes of the Performance Indicators for the second quarter 2019/20.

Explanation

The working group noted the following:

Streetscene

- Recycling rates have dropped over previous years and continue to be lower than target. A new waste strategy for 2019 has identified a revised recycling service and it is hoped that this will support an increase in recycling rates.

Housing

- Level of Arrears at the end of quarter

Arrears do fluctuate, however, the current figure is high. The Estates team hold regular arrears drives to try to improve this figure. The Council is seeing a larger number of people moving to Universal Credit which is impacting greatly on the arrears.

- Households living in temporary accommodation

This figure has decreased on previous quarters but remains high.

Contact Centre

- It was noted that there is impressive traffic to the Council's website.

Planning

- It was noted that the Planning service continue to perform within the top 10 in the Country in regard to the processing of applications

**Performance Indicators and Formal Complaints Working Group
Minutes of Meeting 19 September 2019
Town Hall**

Present: Cllr Charles Nolan (CN), Cllr Sandy Tanner (ST)
Cllr Roger Hirst (RH)

Also present: Steve Summers (SS) – Interim Chief Executive Officer
Jacqueline Van Mellaerts – Director of Corporate Resources
Sarah Bennett – Executive Support Manager

Apologies: Cllr Dr Tim Barrett (TB), Cllr Karen Chilvers (KC)

1. Welcome

The Chair welcomed all present to the meeting, which was the first meeting of the group.

2. Apologies for absence

Apologies were received from Cllr Barrett and Cllr Chilvers.

3. Terms of Reference

These are attached to these minutes.

4. Review of reports provided

4.1 Formal Complaints

An overview of the key aspects of the Councils Formal Complaints Policy was provided by SS to the Working Group. A revised complaints policy was implemented in April 2019. CN requested that a copy of the supplementary Persistent and Unreasonable Behaviour Policy be circulated to the Working Group.

Action: SB to circulate Persistent and Unreasonable Behaviour Policy to the Working Group.

- 4.2 A presentation was provided to the Working Group on Formal Complaints (Addendum 3) received by the Council for the previous six years. This identified an increase in formal complaints made over recent years, but it was acknowledged that the new policy in 2015 had provided greater access for complainants. CN requested that information is provided on the number of complaints submitted online compared to alternative channels.

Action: SB to collate data on how complaints are received for the next Working Group meeting.

The Working Group reviewed individually the complaints received for the period April to June 2019. The Working Group noted that the change in Housing Repairs contractor may have impacted the number of Housing complaints for this period. Revenues and Benefits complaints were noted as being relatively low for Q1, considering that this is a very busy period for this service. RH queried how the Brentwood Revenue and Benefit complaints compared to Basildon. SB informed the group that we had previously received this comparison, and Brentwood's complaints were lower. SB will obtain up to date figures on this.

Action: SB to obtain Basildon's complaints data and provide a comparison at the next Working Group meeting.

The Working Group noted that there was an increase in Formal Complaints with regard to Streetscene, which was unusual. It was agreed that an Officer from Streetscene attend the next working group to review this and provide an update on any potential impact of the new recycling scheme.

The Working Group reviewed recent Local Government Ombudsman (LGO) and Housing Ombudsman investigations. CN requested that the Council's outcome is also included, as a comparison to the Ombudsman's findings. It was also agreed that details on the recommendations the Ombudsman have made are included.

Action: SB to include further detail on the Ombudsman investigations for future Working Groups.

Working Group Action: For the Working Group to monitor these complaints against future quarters to identify concerns or themes.

4.3 Performance Indicators

The Working Group were provided with data for the Council's topline Performance Indicators (PIs) for April to June 2019 (Addendum 4) and went through them individually.

SS suggested that a Housing Officer attend the next Working Group to provide more detailed information on their PI's, particularly around rental income.

RH indicated that it would be interesting to have information on the length and demand of the Housing Register.

Action: SS will pick this up with Housing and consider for future financial years.

RH enquired on the longest uninspected property in relation to gas servicing.

Action: SB will request that is included in the commentary on future dashboards.

In relation to PI H06, CN suggested that national/county wide benchmarking is included to provide an indication on how Brentwood's performance compares.

Action: SB to liaise with Officer to provide this information on future dashboards.

CN was interested to understand how our estimates compare to the ECC results in relation to household waste and recycling (PI E01 and E02).

Action: SB to liaise with Officer to provide this information, once published, on future dashboards.

RH suggested that, in relation to PI HR03 (sickness absence), a percentage figure against working days may be more indicative of performance.

Action: JVM to request this of Thurrock HR for future Working Groups.

CN suggested that a future indicator around the cost of lost Planning appeals would be of interest.

Actions: SS to consider with Planning as a potential future indicator.

Working Group Action: For the Working Group to continue to review progress of Performance Indicators each quarter.

5. Any Other Business

None.

6. Date of next meeting

Wednesday 4th December – 6:30pm, Town Hall.

Audit & Scrutiny Committee

Performance Indicators & Formal Complaints Working Group – September 2019

Members of Working Group

Crs. Nolan, Chilvers, Dr Barrett, Tanner and Hirst.

Terms of Reference

1. To monitor and consider the Council's service Performance Indicators.
2. To consider in detail Formal Complaints received by the Council.
3. To consider how Performance Indicators and Formal Complaints are reported to the Audit & Scrutiny Committee.
4. To make recommendations to the appropriate Audit & Scrutiny Committee.



**BRENTWOOD
BOROUGH COUNCIL**

Members Working Group Formal Complaints Q1 2019/20

Apr-Jun 2019

Brentwood's Formal Complaint Process

Policy was reviewed for 2019/20 and was approved at Resource & Governance Committee in October 2018.

Page 89

Main changes:

- Reduced to two stages
- Response times reduced to 10 working days (Stage 1), and 15 working days (Stage 2)
- Introduced supplementary 'Unreasonable and Persistent Behaviour' Policy
- Implemented for all complaints received from 1st April 2019

Brentwood's Formal Complaint Process Summary

- Page 20
1. Stage one – Senior Officer from service replies in 10 working days
 2. Stage two – Senior Manager from service replies in 15 working days
 3. Local Government Ombudsman/Local Government Housing Ombudsman

Formal Complaints received annually



Department	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19
Assets	0	2	0	1	1	2
Customer Service	0	0	0	1	1	4
Community Services inc Safety	0	0	0	2	1	1
Governance	0	0	1	1	0	0
Housing	10	11	32	30	38	47
Env Health & Licensing	0	1	1	0	1	3
Finance	0	0	0	0	0	2
Legal	3	0	2	1	0	0
Parking	0	0	0	0	1	1
Planning	10	4	23	13	10	10
Revs & Bens	9	2	12	9	31	33
Streetscene	1	3	5	3	5	15
Total	33	23	76	61	89	118

Formal Complaints received 2019/20



Department	April – June 2019 Q1
Assets	1
Customer Service	2
Elections	1
Housing	13
Parking	1
Planning	4
Revenues & Benefits	5
Streetscene	9
Total	36

Formal Complaints – Apr to Jun 2019

Assets

No	Complaint	Outcome
1	Standard of service received from Officer regarding ownership of land	Part upheld (Stage 1)

Formal Complaints – Apr to Jun 2019

Customer Service

No	Complaint	Outcome
1	Incorrectly charged for garden waste bin renewal	Upheld (Stage 1)
2	Telephone system and inability to pay bill by cheque	Not upheld (Stage 1)

Page 94

Formal Complaints – Apr to Jun 2019 Elections

No	Complaint	Outcome
1	Use of Holly Trees Primary School as a Polling Station	Not upheld (Stage 1)

Formal Complaints – Apr to Jun 2019

Housing

No	Complaint	Outcome
1	Light causing anti social behaviour at night	Not upheld (Stage 1)
2	Issues with contractor fixing front door	Not upheld (Stage 2)
3	Delay in applying additional homeless points to application	Upheld (Stage 1)
4	Lack of maintenance and correspondence regarding works to property	Upheld (Stage 2) + compensation
5	Lack of action regarding ongoing repair complaints	Part upheld (Stage 1)

Page 96

Formal Complaints – Apr to Jun 2019

Housing

No	Complaint	Outcome
6	Handling of allocation of points	Part upheld (Stage 1)
7	Condition of communal areas and car park at Council property	Part upheld (Stage 1)
8	Delay setting up Direct Debit	Upheld (Stage 1)
9	Cancellation of Housing Application without notice	Part upheld (Stage 1)
10	Handling of transfer application and lack of adequate housing assessment to meet medical needs	Part upheld (Stage 2)

Page 97

Formal Complaints – Apr to Jun 2019

Housing

No	Complaint	Outcome
11	Delays and inadequate handling of Discretionary Housing Payment claim	Upheld (Stage 1)
12	Handling of garden boundary issue	Awaiting further info
13	Lack of response from Officer regarding extra allocation of points	Upheld (Stage 1)

Page 98

Formal Complaints – Apr to Jun 2019

Parking

No	Complaint	Outcome
1	No response from Officer regarding parking of a horse box	Part upheld (Stage 1)

Formal Complaints – Apr to Jun 2019

Planning

No	Complaint	Outcome
1	Complaint regarding handling of an enforcement case	Not upheld (Stage 2)
2	Mishandling of Planning application, inc lack of response to contact, change of Officer and subsequent refusal	Not upheld (Stage 2)
3	Complaint regarding handling of an enforcement case	Part upheld (Stage 2)
4	No response from Officers, objection ignored and subsequent outcome of application	Not upheld (Stage 1)

Page 100

Formal Complaints – Apr to Jun 2019

Revenue & Benefits

No	Complaint	Outcome
1	Decision not to award empty and unfurnished Council Tax discount	Not upheld (Stage 2)
2	Failure to set up Direct Debit correctly	Upheld (Stage 1)
3	Delay processing refund	Part upheld (Stage 1)
4	Conduct of Customer Service team when contacting the Benefits team	Upheld (Stage 1)
5	Delay in Housing Benefit being awarded	Part upheld (Stage 1)

Page 101

Formal Complaints – Apr to Jun 2019

Streetscene

Page 102

No	Complaint	Outcome
1	Frequent missed collections	Upheld (Stage 1)
2	Stacked recycling bags blocking access to property	Upheld (Stage 1)
3	No response from Officer regarding tree inspection	Part upheld (Stage 1)
4	Decision not to deliver recycling sacks	Not upheld (Stage 1)
5	Repeated missed collections and no response to request for call back	Upheld (Stage 1)

Formal Complaints – Apr to Jun 2019

Streetscene

No	Complaint	Outcome
6	Delayed delivery of recycling calendar	Upheld (Stage 1)
7	Lack of facility to recycling glass at communal bin area	Upheld (Stage 1)
8	Mess left behind by operatives in communal bin area	Upheld (Stage 1)
9	No response from Officer regarding mess left behind by operatives in communal bin area	Upheld (Stage 1)

Page 103

Local Government/Housing Ombudsman



No	Service	Original Complaint Date	Complaint	Outcome
1	Housing	14.03.17	Damp to property and delayed/ignored responses to previous correspondence	No fault found. 21.02.19
2	Housing	29.11.17	Leaseholder complaint – failure to conduct repairs, boundary dispute, inconsistent information and lack of communication	Fault found – compensation ordered, and recommendations made. 21.05.19
3	Housing	16.01.19	Lack of assistance provided on sensitive Homeless case	Fault found and recommendations made inc compensation. 16.07.19
4	Housing	11.09.18	Handling of Housing transfer request, leaving family in unsuitable accommodation for longer than necessary	No fault found. 27.06.19

Page 104

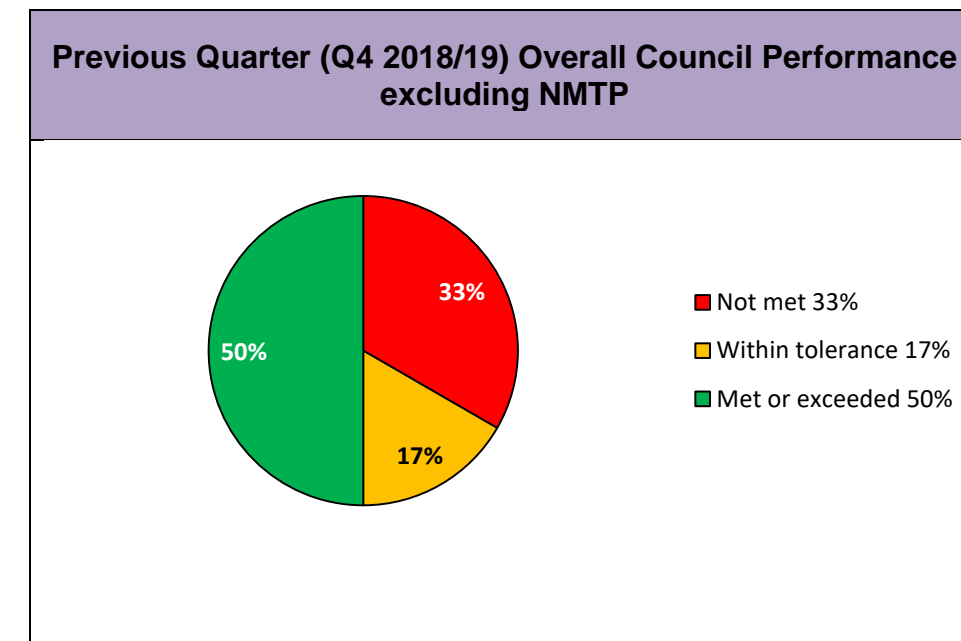
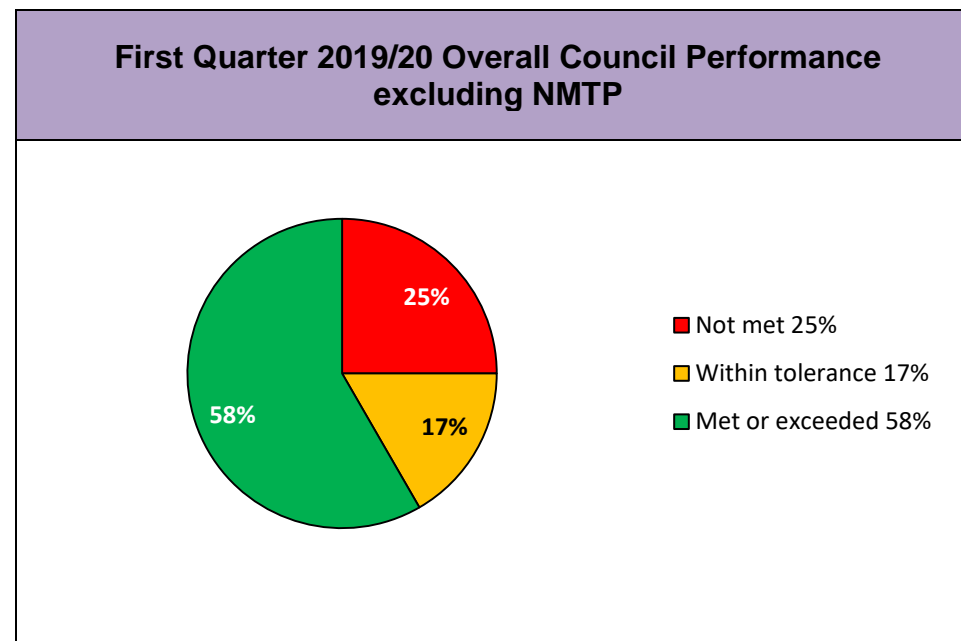
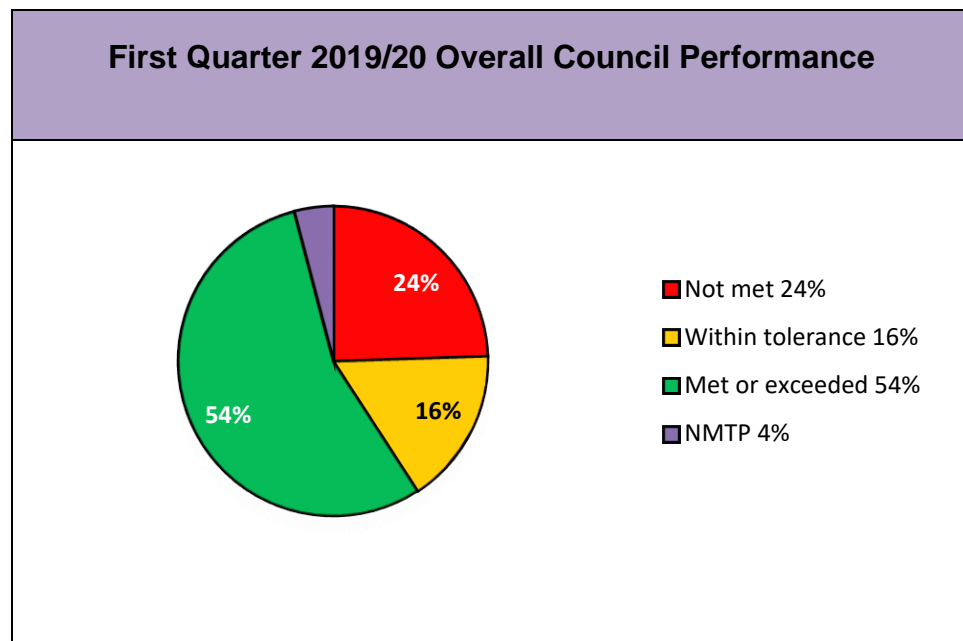
Local Government/Housing Ombudsman



No	Service	Original Complaint Date	Complaint	Outcome
6	Assets	08.01.18	Handling of garden purchase	No fault found. 02.08.19
7	Housing	05.04.19	Handling of mould issues in property	No maladministration but some service failure found. Recommendations made. 25.07.19

Page 105

Performance Dashboard – First Quarter 2019/20




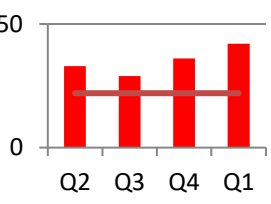


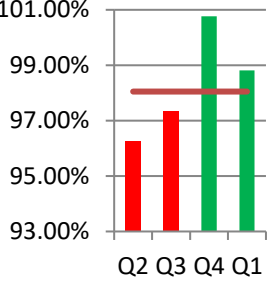


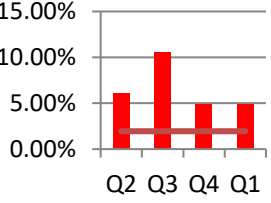


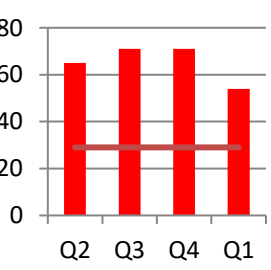


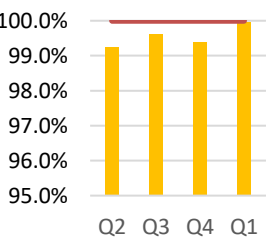

Page 106

First Quarter 2019/20 Performance by Department



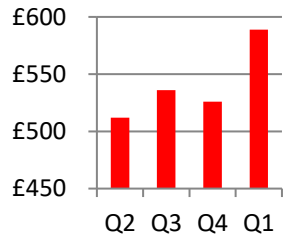


Dept.							NMTP		Total
	No	%	No	%	No	%	No	%	
Contact Centre	0	0%	1	25%	3	75%	0	0%	4
Environmental Health	0	0%	0	0%	1	100%	0	0%	1
Finance	0	0%	1	50%	1	50%	0	0%	2
Housing	4	67%	1	16%	1	16%	0	0%	6
Human Resources	0	0%	1	100%	0	0%	0	0%	1
ICT	0	0%	0	0%	1	100%	0	0%	1
Planning	0	0%	0	0%	4	80%	1	20%	5
Revenues and Benefits	0	0%	0	0%	3	100%	0	0%	3
Street Scene and Environment	2	100%	0	0%	0	0%	0	0%	2
Total	6	24%	4	16%	14	56%	1	4%	25
<i>Previous Quarter Total</i>	<i>7</i>	<i>28%</i>	<i>5</i>	<i>20%</i>	<i>12</i>	<i>48%</i>	<i>1</i>	<i>4%</i>	<i>25</i>



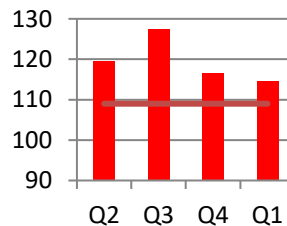




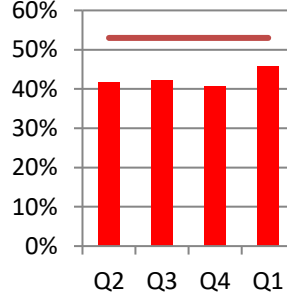




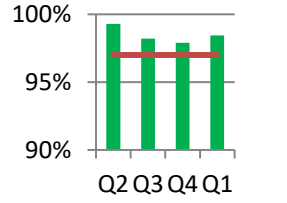


Key



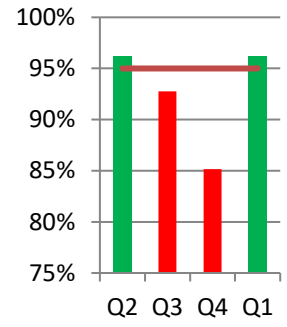




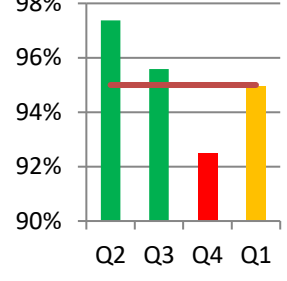




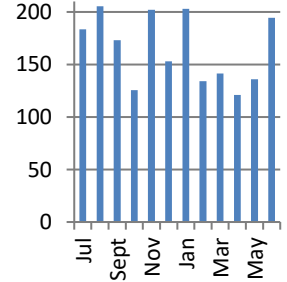


	Current performance is below target by more than the specified target deviation.
	Current performance is below target but is within tolerance.
	Current target has been met or exceeded.
NMTP	Not measured this period.
	Performance for the quarter or year to date is improving (up) or deteriorating (down) compared to previous quarter or across the year.

Dept. & PI Code	Performance Indicator	Measure	Previous Quarterly Results			Latest Quarterly Results				2019/20 Year to Date			Commentary
			Q2 Result	Q3 Result	Q4 Result	Q1 Result	Q Target	Q Status/Trend	Q Graphic	YTD Result	YTD Target	YTD Status/Trend	
Housing H01	Average re-let times for Local Authority Housing	Monthly	33 Days (25 Days GN, 69 Day SH)	29 Days (29 Days GN, 31 Days SH)	36 Days (35 Days GN, 23 Days SH)	42 Days (41 Days GN, 47 Days SH)	22 days	 ↓		42 days	22 days	 ↓	The average re-let time has decreased in performance for Q4 and Q1. This is mainly due to the transfer of repairs and maintenance contractor. We envisage that this will improve in Q2 as processes are refined and bedded in.
Housing H02	% Rent collected from current tenants only as a percentage of rent due	Monthly	96.26%	97.35%	100.77%	98.81%	98.05%	 ↓		98.81%	98.05%	 ↓	Rent collection has decreased in Q1. Rent arrears fluctuate across the year however officers are working to streamline the process for recovery whilst still supporting tenants with the roll out of Universal Credit.
Housing H03	Rent arrears of current tenants as a percentage of rent due	Quarterly	4.02%	4.39%	4.82%	4.89%	1.95%	 ↓		6.61%	1.95%	 ↓	As with rent collection, arrears fluctuate. Officers are working to improve collection and arrears by changing the way in which they work in line with universal credit roll out and the impact this is having.
Housing H04	Households living in temporary accommodation	Monthly	71	71	61	54	29	 ↑		67	29	 ↑	Measures implemented to reduce the number of households in temporary accommodation, focusing on reducing internal constraints have led to a significant reduction compared to the previous quarter. Ensuring licence holders are active on the housing register and arrears action is taken at an earlier stage has played a key role in this process. The number of households in temporary accommodation will inevitably fluctuate given the statutory requirements placed on provision coupled with unpredictable demand.
Housing H05	Gas servicing in Council homes	Quarterly	99.24%	99.63%	99.40%	99.96%	100%	 ↑		99.55%	100%	 ↓	Quarter 1 saw our gas compliance at almost 100% as we had pulled a lot of services forward ahead of the new Axis contract. We expect a small dip in Q2 whilst the contract beds in and processes are refined.

Page 107


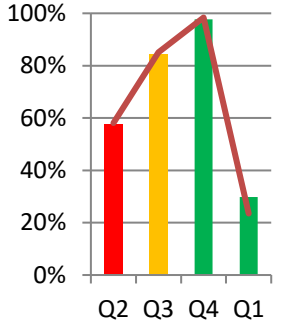


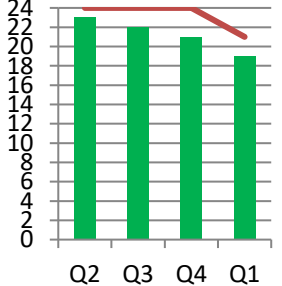


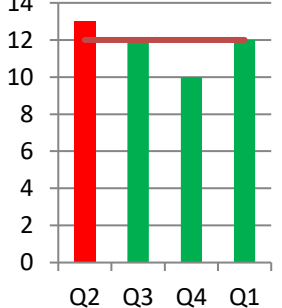


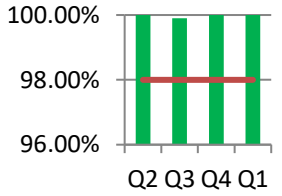

Dept. & PI Code	Performance Indicator	Measure	Previous Quarterly Results			Latest Quarterly Results				2019/20 Year to Date			Commentary
			Q2 Result	Q3 Result	Q4 Result	Q1 Result	Q Target	Q Status/Trend	Q Graphic	YTD Result	YTD Target	YTD Status/Trend	
Housing H06	Level of Arrears at the end of quarter	Quarterly	£512,489	£536,733	£526,487	£589,499	Reduction from previous quarter	 	Thousands 		Reduction from previous quarter	 	This figure reflects the less than 100% collection rate.

Dept. & PI Code	Performance Indicator	Measure	Previous Quarterly Results			Latest Quarterly Results				2019/20 Year to Date			Commentary
			Q2 Result	Q3 Result	Q4 Result	Q1 Result	Q Target	Q Status/Trend	Q Graphic	YTD Result	YTD Target	YTD Status/Trend	
Street Scene and Environment E01	Residual household waste per household	Quarterly	119.47kg	127.40kg	116.65kg	114.74kg	109kg	 		125.1kg	109kg	 	Estimated as statistics to be verified by ECC
Street Scene and Environment E02	Percentage of household waste arisings which have been sent by the authority for reuse, recycling, composting or anaerobic digestion	Quarterly	41.73%	42.13%	40.71%	45.74%	53.00%	 		44.6%	53.00%	 	Estimated as statistics to be verified by ECC
Environmental Health EH01	Food safety/hygiene standards in food premises	% of broadly compliant food premises - Quarterly	99.3%	98.2%	97.91%	98.45%	97%	 		98.45%	97%	 	Broad compliance across food premises continues due to the concerted actions of this department. However there has been a noted drop in standards for quarter 1, with more premises receiving a rating of 1 (Major Improvement Necessary) than previous quarters. This requires further revisits, service of notice, rescores and inspections to maintain and improve standards.

Dept. & PI Code	Performance Indicator	Measure	Previous Quarterly Results			Latest Quarterly Results				2019/20 Year to Date			Commentary
			Q2 Result	Q3 Result	Q4 Result	Q1 Result	Q Target	Q Status/Trend	Q Graphic	YTD Result	YTD Target	YTD Status/Trend	
Finance F01	% of invoices from local suppliers paid within 20 days	Monthly	96.13%	92.76%	85.17%	96.13%	95%	 		96.13%	95%	 	Finance continues to be proactive in progressing invoices for payment when the due date is approaching, and in resolving purchase order mismatches. Accounts Payable officers are spending some time each week in departments where invoices need to be expedited to ensure all are authorised in time to meet the targets. Improvement in performance for first quarter in 2019-20 shows issues with the system upgrade have been resolved and officers are working well with the new processes.
Finance F02	% of invoices from all suppliers paid within 30 days	Monthly	97.38%	95.59%	92.48%	94.94%	95%	 		94.94%	95%	 	Finance continues to be proactive in progressing invoices for payment when the due date is approaching, and in resolving purchase order mismatches. This action helps improve performance. Accounts Payable officers are spending some time each week in departments where invoices need to be expedited to ensure all are authorised in time to meet the targets. Improvement in performance for first quarter in 2019-20 shows issues with the system upgrade have been resolved and officers are working well with the new processes.
Human Resources HR03	Number of days sickness lost per month	Monthly	Jul 183.5 Aug 205.5 Sept 173	Oct 125.5 Nov 202 Dec 153	Jan 203 Feb 134 Mar 141.5	Apr 121 May 136 Jun 194.5	No target.	 		1955.5 days	No target.	 	This PI reflects the number of working days lost to sickness each month.



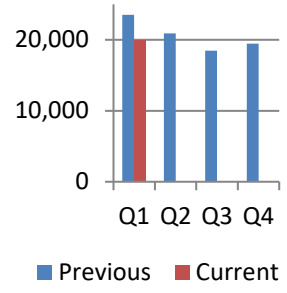




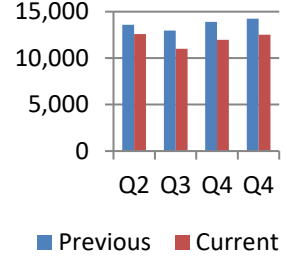




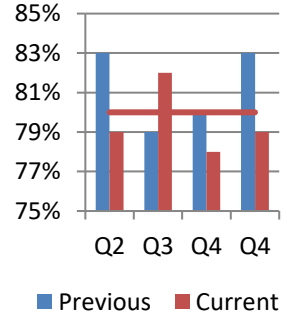




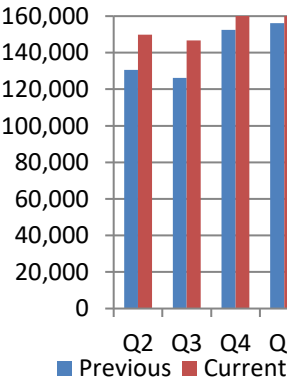


Brentwood Borough Council - Performance Indicator Dashboard

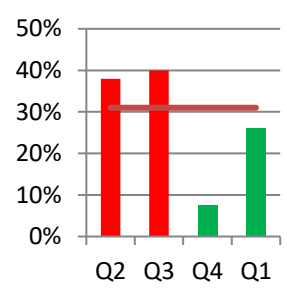
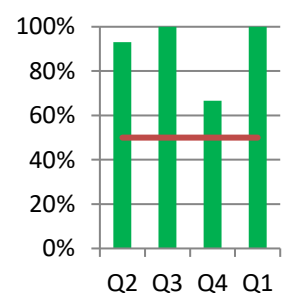
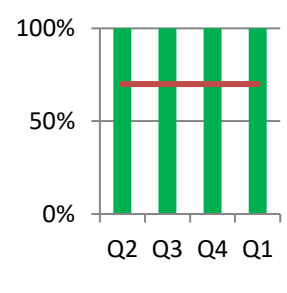
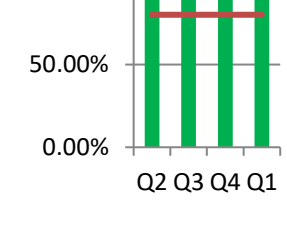
Addendum 4

Dept. & PI Code	Performance Indicator	Measure	Previous Quarterly Results			Latest Quarterly Results				2019/20 Year to Date			Commentary
			Q2 Result	Q3 Result	Q4 Result	Q1 Result	Q Target	Q Status/Trend	Q Graphic	YTD Result	YTD Target	YTD Status/Trend	
Revs and Bens CT01	Council Tax collection	Monthly	57.39%	84.3%	97.7%	29.8%	23.5%			29.8%	29.8%		This is a huge increase in collection against target and for the same period last year. The figures have been checked for assurance and confirmed correct.
Revs and Bens CT03	Time taken to process new Housing Benefit/Council Tax Support claim	Quarterly	23 days	22 days	21 days	19 days	21 days			19 days	21 days		We continue to explore new ways of working and our new dedicated team who solely process new claims are now embedded to ensure we meet our targets.
Revs and Bens CT05	Time taken to process Housing benefit and Council Tax Support Change of Circumstances	Quarterly	13 days	12 days	10 days	12 days	12 days			12 days	12 days		We have implemented further automated processing of the electronic information we receive from the Department for Works and Pensions. We had hoped that we would see the benefit of this during Q3 however the delay in testing this automation has had an impact on our overall days to process. However, when looking at the days to process for October, November and December these have decreased significantly over the 3 months and finished at an average of 7 days for December. This has put us in a good position moving into Q4 and we are confident that we will finish the year at target.
ICT ICT01	Website uptime	Quarterly	100%	99.9%	100%	100%	98%			100%	98%		Drops in website availability can be attributed to several factors, usually external, such as a power surge or cut.

Brentwood Borough Council - Performance Indicator Dashboard

Addendum 4

Dept. & PI Code	Performance Indicator	Measure	Previous Quarterly Results			Latest Quarterly Results				2019/20 Year to Date			Commentary
			Q2 Result	Q3 Result	Q4 Result	Q1 Result	Q Target	Q Status/Trend	Q Graphic	YTD Result	YTD Target	YTD Status/Trend	
Contact Centre CC01	Telephone calls received via auto attendant	Quarterly	20,886	18,458	19,460	20,009	No target.	 		20,009	No target.	 	This figure depicts the number of calls received by the Contact Centre via the main Council telephone no. 01277 312500. We continue to monitor trends associated with these statistics.
Contact Centre CC02	Telephone calls taken by the Contact Centre for those services undertaken by the Contact Centre	Quarterly	12,581	11,012	11,975	12,525	No target.	 		12,525	No target.	 	This figure depicts the number of calls received via the main Council telephone no. 01277 312500 and that have selected the applicable service from the options provided. It does not include calls that have selected option '0' (this figure is reflected in CC01). The services undertaken by the Contact Centre are Environmental Health, Licensing, Planning, Building Control, Parking, Operational Services and Housing Services.
Contact Centre CC03	% of telephone calls resolved for those services undertaken by the Contact Centre	Quarterly	79%	82%	78%	79%	80%	 		79%	80%	 	Consistent performance in Q1. The individual outcomes per service for this quarter range from 65% - 98%. Monthly meetings are held with the service areas to identify areas of improvement and training needs.
Contact Centre CC04	Website sessions	Quarterly	147,899	146,691	173,528	194,048	No target.	 		194,048	No target.	 	Website sessions are affected by seasonal variances, with the start of the financial year and the summer months providing more hits on average. This trend is reflected in previous years. Comparison with 2018/19 Q1 shows an increase of 24.28% in comparison with the same period last financial year.

Dept. & PI Code	Performance Indicator	Measure	Previous Quarterly Results			Latest Quarterly Results				2019/20 Year to Date			Commentary
			Q2 Result	Q3 Result	Q4 Result	Q1 Result	Q Target	Q Status/Trend	Q Graphic	YTD Result	YTD Target	YTD Status/Trend	
Planning P01	Number of new homes approved to be built in the Borough	Annual	NMTP	NMTP	Not yet available	NMTP	NMTP	NMTP NMTP	NMTP	NMTP	No target	NMTP NMTP	The gross number of new homes approved to be built in the Borough. This gives an indication of new homes expected to be completed in the Borough in future. Approvals for new homes help towards the Borough's supply of homes, specifically the required five-year housing supply (published annually).
Planning P02	% of appeals allowed against the authority's decision to refuse planning applications	Quarterly	38%	40%	7.69%	26.3%	31%	✓ ↑		26.3%	31%	✓ ↑	Monitoring is done to understand why appeals happen and what can be done to reduce them / reduce number of overturns. Also working with agents to understand what we can do to help.
Planning P03	Processing of planning applications as measured against targets for 'Major' application types	Quarterly	100%	100%	66.7%	100%	50%	✓ ↓		100%	50%	✓ ↓	Consistently high performance achieved throughout. Changes previously made within the service are now imbedded, so use of EOT agreements, pre-applications discussions as well as PPA.
Planning P04	Processing of planning applications as measured against targets for 'Minor' application types	Quarterly	100%	98.8%	100%	98.4	70%	✓ ↑		98.4%	70%	✓ ↑	Consistently high performance achieved for last year and continues this year. Changes made within service are now imbedded, staffing levels are correct as well as the use of EOT agreements.
Planning P05	Processing of planning applications as measured against targets for 'Other' application types	Quarterly	100%	100%	100%	100%	80%	✓ ↑		100%	80%	✓ ↑	As above, exceeding targets due to previous changes now being imbedded in team. Currently performing in top 10 in country.

Committee(s): Audit and Scrutiny	Date: 9 th October 2019
Subject: Scrutiny Work Programme 2019/20	Wards Affected: All
Report of: Interim Chief Executive	Public
Report Author/s: Name: Steve Summers Telephone: 01277 312500 E-mail: steve.summers@brentwood.gov.uk	For Decision

Summary

The Constitution requires that the Audit & Scrutiny Committee agrees its Scrutiny work programme at each meeting of the Committee. This report provides an update of the current scrutiny work programme and is set out in Appendix A.

In addition, legislation requires that an Annual report is made to the Committee on the work of the Community Safety Partnership. This report is normally made at the March committee each year.

At the Audit and Scrutiny Committee on the 18th June 2019, Min.51 refers, it was agreed that a request form be sent for scrutiny matters be made available to all members immediately following the meetings. This action was undertaken and to date no responses have been received.

Recommendation(s)

R1. That the Committee considers and agrees the 2019/20 Scrutiny work programme as set out in Appendix A.

Main Report

Introduction and Background

- 1.0 At the Annual Council it was agreed that the committee structure would include the introduction of an Audit & Scrutiny Committee.
- 2.0 In relation to new scrutiny matters under its Terms of Reference any scrutiny matter identified by members must be agreed Audit and Scrutiny Committee.
- 3.0 The Audit & Scrutiny Committee also has responsibility to review decisions made, or other action taken, in connection with the discharge by the responsible authorities of their crime and disorder functions. In addition it has responsibility

for the monitoring of Council service performance, including Performance Indicators and Formal Complaints.

- 4.0 The Scrutiny work programme should not include management or staffing issues which are the responsibility of the Head of Paid Service

Reasons for Recommendation

- 5.0 The Constitution requires that the Audit & Scrutiny Committee agrees its Scrutiny work programme at each meeting of the Committee.

Consultation

- 6.0 None.

References to Corporate Plan

- 7.0 The vision of Transformation includes an action to improve the Council's governance arrangements, leading to faster, more effective decision-making. An effective scrutiny function is an essential element of that priority.

Implications

Financial Implications

Name/Title: Jacqueline Van Mellaerts, Director of Corporate Resources

Tel/Email: 01277 312829/jacqueline.vanmellaerts@brentwood.gov.uk

- 8.0 There are no direct financial implications arising from this report.

Legal Implications

Name & Title: Paula Harvey, Paula Harvey, Corporate Governance Solicitor & Deputy Monitoring Officer

Tel & Email: 01277 312705/paula.harvey@brentwood.gov.uk

- 9.0 There are no direct legal implications arising from this report.

Economic Implications

Name/Title: Phil Drane, Director of Strategic Planning

Tel/Email: 01277 312610/philip.drane@brentwood.gov.uk

10. There are no direct economic implications arising from this report beyond the importance of ensuring effective Council services and the wider associated economic benefits to the borough.

Other Implications (where significant) – i.e. Health and Safety, Asset Management, Equality and Diversity, Risk Management, Section 17 – Crime & Disorder, Sustainability, ICT.

Background Papers

None.

Appendices to this report

Appendix A – Draft Scrutiny Work Programme 2019/20

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Oct-19

Audit & Scrutiny Committee

2019-20 Draft Scrutiny Work programme

Subject Matter	July	August	September	October	November	December	January	February	March
Local Development Plan	Review work								Report to Committee
Scope	1. Review the Council's Plan making process as required by the National Planning Policy Framework (NPPF). 2. Review efforts to ensure that necessary cooperation on strategic cross boundary matters have been made. 3. Review subjects and issues covered by LDP evidence base to ensure it is appropriate and proportionate.								
Membership 2019/2020	Cllr Kerlake, Bridge, McCheyne, Ms Sanders Keeble, Mynott, Morrissey and one further Liberal Democrat representative.								
Detailed timeline									
1. Working Group Meeting 16.07.19									
2. Working Group Meeting 13.08.19									
3. Working Group Meeting 01.10.19 TBC									
4. Working Group Meeting 12.11.19 TBC									
5. Working Group Meeting - 17.12.19 TBC									

Subject Matter	July	August	September	October	November	December	January	February	March
Performance and Formal Complaints	Collate Data	Review with services	Member Working Group	Report to Committee	Review work	Member Working Group	Report to Committee	Review work/Member working Group	Report to Committee
Membership 2019/2020	Cllrs Nolan, Tanner, Hirst, Dr Barrett, Chilvers								
Detailed timeline									
1. Working Group Meeting - 19th September 2019									
2. Report to Audit & Scrutiny Committee - 9th October 2019									
3. Working Group Meeting - 4th December 2019									
4. Report to Audit & Scrutiny Committee - 28th January 2020									
5. Working Group Meeting - 11th February 2020									
6. Report to Audit & Scrutiny Committee - 3rd March 2020									

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Members Interests

Members of the Council must declare any pecuniary or non-pecuniary interests and the nature of the interest at the beginning of an agenda item and that, on declaring a pecuniary interest, they are required to leave the Chamber.

- **What are pecuniary interests?**

A person's pecuniary interests are their business interests (for example their employment trade, profession, contracts, or any company with which they are associated) and wider financial interests they might have (for example trust funds, investments, and asset including land and property).

- **Do I have any disclosable pecuniary interests?**

You have a disclosable pecuniary interest if you, your spouse or civil partner, or a person you are living with as a spouse or civil partner have a disclosable pecuniary interest set out in the Council's Members' Code of Conduct.

- **What does having a disclosable pecuniary interest stop me doing?**

If you are present at a meeting of your council or authority, of its executive or any committee of the executive, or any committee, sub-committee, joint committee, or joint sub-committee of your authority, and you have a disclosable pecuniary interest relating to any business that is or will be considered at the meeting, you must not :

- participate in any discussion of the business at the meeting, or if you become aware of your disclosable pecuniary interest during the meeting participate further in any discussion of the business or,
- participate in any vote or further vote taken on the matter at the meeting.

These prohibitions apply to any form of participation, including speaking as a member of the public.

- **Other Pecuniary Interests**

Other Pecuniary Interests are also set out in the Members' Code of Conduct and apply only to you as a Member.

If you have an Other Pecuniary Interest in an item of business on the agenda then you must disclose that interest and withdraw from the room while that business is being considered

- **Non-Pecuniary Interests**

Non –pecuniary interests are set out in the Council's Code of Conduct and apply to you as a Member and also to relevant persons where the decision might reasonably be regarded as affecting their wellbeing.

A 'relevant person' is your spouse or civil partner, or a person you are living with as a spouse or civil partner

If you have a non-pecuniary interest in any business of the Authority and you are present at a meeting of the Authority at which the business is considered, you must disclose to that meeting the existence and nature of that interest whether or not such interest is registered on your Register of Interests or for which you have made a pending notification.

Audit and Scrutiny Committee Term of Reference

The Audit and Scrutiny Committee provides advice to the Council and the committees on the effectiveness of the arrangements for the proper administration of the Council's financial affairs, including all relevant strategies and plans.

It also acts as the Council's Overview and Scrutiny Committee with all the powers under Part 3 of the Local Authorities (Committee System) (England) Regulations 2012, and discharges the functions under section 19 of the Police and Justice Act 2006 (local authority scrutiny of crime and disorder matters).

Without prejudice to the generality of the above, the terms of reference include those matters set out below.

Audit Activity

- (a) To approve the Annual Internal Audit risk based plan of work.
- (b) To consider the Head of Internal Audit's annual report and opinion, and a summary of Internal Audit activity and the level of assurance it can give over the Council's corporate governance, risk management and internal control arrangements.
- (c) To consider regular progress reports from Internal Audit on agreed recommendations not implemented within a reasonable timescale.
- (d) To consider the External Auditor's annual letter, relevant reports, and the report to those charged with governance.
- (e) To comment on the scope and depth of external audit work and to ensure it gives value for money.
- (f) To consider the arrangements for the appointment of the Council's Internal and External Auditors.

Regulatory Framework

- 1) To review any issue referred to it by a Statutory Officer of the Council or any Council body.
- 2) To monitor the effective development and operation of risk management and corporate governance in the Council.

- 3) To monitor Council policies and strategies on an Annual basis

Whistleblowing
Money Laundering
Anti-Fraud and Corruption
Insurance and Risk Management
Emergency Planning
Business Continuity

- 4) To monitor the corporate complaints process.
- 5) To consider the Council's arrangements for corporate governance and agreeing necessary actions to ensure compliance with best practice.
- 6) To consider the Council's compliance with its own and other published standards and controls.
- 7) To monitor the Council processes in relation to
 - Freedom of Information
 - Member Enquires
- 8) To monitor the Council's Data Quality arrangements.
- 9) To monitor the Council's Member's Training arrangements.

Accounts

- 1) To review the annual statement of accounts. Specifically, to consider whether appropriate accounting policies have been followed and whether there are concerns arising from the financial statements or from the audit that need to be brought to the attention of the Council.
- 2) To review the Council's Annual Governance Statement.
- 3) To consider the External Auditor's report to those charged with governance on issues arising from the audit of the accounts.

Scrutiny Activity

- 1) Responsible to scrutinise any matters as identified and agreed by the Policy, Resources and Economic Development Committee as set out in the Audit and Scrutiny Procedure rules.
- 2) To report to the Policy, Resources and Economic Development Committee or the appropriate committee on the progress of any matters that have been requested and to make relevant recommendations as required.
- 3) To establish working groups as appropriate (in line with agreed protocols) to undertake the scrutiny of any matters requested by the Policy, Resources and Economic Development Committee, including setting their terms of reference, the reporting arrangements, and to co-ordinate and review the work of the working groups.
- 4) Responsibility for the monitoring of Council service performance, including Performance Indicators and, Formal Complaints, making reports if required to any committee, or subcommittee, any officer of the Local Authority, or any joint committee on which the Local Authority is represented, or any sub-committee of such a committee.
- 5) To review and/or scrutinise decisions made, or other action taken, in connection with the discharge of any functions of the Local Authority.
- 6) To deal with those issues raised through the 'Councillor Call for Action' scheme in line with agreed protocols and procedures.
- 7) To review and/or scrutinise decisions made, or other action taken, in connection with the discharge by the responsible authorities of their crime and disorder functions.
- 8) To make reports or recommendations to the Local Authority with respect to the discharge by the responsible authorities of their crime and disorder functions.

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