



# Agenda

## Audit and Scrutiny Committee

Monday, 26 September 2022 at 7.00 pm

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

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### Membership (Quorum – 3 )

Cllrs Tanner (Chair), Hirst (Vice-Chair), Barrett, Mrs Fulcher, Haigh, Mrs Murphy, Sankey, Slade and Wagland

### Substitute Members

Cllrs Dr Barrett, S Cloke, M Cuthbert, Jakobsson and Reed

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### Agenda

Item	Item	Wards(s) Affected	Page No
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### Live broadcast

[Live broadcast to start at 7pm and available for repeat viewing.](#)

- |    |   |           |         |
|----|---|-----------|---------|
| 1. | Apologies for Absence                                   |           |         |
| 2. | Minutes of the previous meeting                         |           | 5 - 8   |
| 3. | Internal Audit Progress Report 2022/23                  | All Wards | 9 - 30  |
| 4. | Internal Audit Plan 2022/23                             | All Wards | 31 - 48 |
| 5. | Formal Complaints & Performance Indicator Working Group | All Wards | 49 - 50 |

6. **Member Working Groups** All Wards 51 - 54
7. **Scrutiny Work Programme 2022/23** All Wards 55 - 60
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.



Jonathan Stephenson  
Chief Executive

Town Hall  
Brentwood, Essex  
16.09.2022

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### Information for Members

#### Substitutes

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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.

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#### Rights to Attend and Speak

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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.

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#### Point of Order/ Personal explanation/ Point of Information

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##### 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.

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### Information for Members of the Public

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#### Access to Information and Meetings

You have the right to attend all meetings of the Council and Committees. You also have the right to see the agenda, which will be published no later than 5 working days before the meeting, and minutes once they are published.

Dates of the meetings are available at [www.brentwood.gov.uk](http://www.brentwood.gov.uk).

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#### Guidelines on filming, photography, recording and use of social media at council and committee meetings

The council welcomes the filming, photography, recording and use of social media at council and committee meetings as a means of reporting on its proceedings because it helps to make the council more transparent and accountable to its local communities.

Where members of the public use a laptop, tablet device, smart phone or similar devices to make recordings, these devices must be set to 'silent' mode to avoid interrupting proceedings of the council or committee.

If you wish to record the proceedings of a meeting and have any special requirements or are intending to bring in large equipment then please contact the Communications Team before the meeting.

The use of flash photography or additional lighting may be allowed provided it has been discussed prior to the meeting and agreement reached to ensure that it will not disrupt proceedings.

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

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

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 **Private Session**

Occasionally meetings will need to discuss some of its business in private. This can only happen on a limited range of issues, which are set by law. When a Committee does so, you will be asked to leave the meeting.

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  **Access**

There is wheelchair access to the meeting venue from the Main Entrance. If you do wish to attend this meeting, please contact the clerk should you have specific accessibility needs. There is an induction loop in the meeting room.

 **Evacuation Procedures**

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



## Minutes

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### Audit and Scrutiny Committee Monday, 25th July, 2022

#### Attendance

Cllr Tanner (Chair)	Cllr Mrs Murphy
Cllr Hirst (Vice-Chair)	Cllr Sankey
Cllr Barrett	Cllr Slade
Cllr Mrs Fulcher	Cllr Wagland
Cllr Haigh	

#### Apologies

#### Substitute Present

#### Also Present

#### Officers Present

Steve Summers	-	Strategic Director
Jacqueline Mellaerts	Van	- Corporate Director (Finance & Resources)
Greg Rubins	-	BDO, Internal Audit
Alistair Greer	-	Principal Accountant (Financial Reporting)
Zoe Borman	-	Governance and Member Support Officer

#### LIVE BROADCAST

[Live broadcast to start at 7pm and available for repeat viewing.](#)

#### 104. Apologies for Absence

No apologies had been received.

#### 105. Minutes of the previous meeting

Cllr Fulcher advised she had asked at the last meeting regarding Item 8, One Team Transformation Programme, that as staffing issues should not be the responsibility of this Committee, clarity be provided, and more time be given to consider the decision.

Officers advised the s113 Agreement allows both authorities to share their staff between them and is a legal construct within the document to allow one authority to act for the other. It is the s113 Agreement which is relevant to this Committee.

The request to defer was denied.

The Chair requested this be reflected in the previous Minutes.

The Minutes of the last meeting held on 5<sup>th</sup> July 2022 were agreed subject to the above amendment.

Mrs Van Mellaerts updated Members as to Minute 68 on Page 6, Audit Results Report 2020/21. The audit is progressing and there had been no material amendments which needed to be brought back to this Committee. However, external auditors are concluding their audit and working through their work programmes with sign off of the accounts aiming to be by the middle of August. The Committee will be kept informed.

#### **106. Internal audit progress report 2021-22**

This report is intended to inform the Audit and Scrutiny Committee of progress made against the 2021/22 internal audit plan.

The following report has been finalised since the last Committee:

- Section 106 agreement (Including affordable housing)  
(Limited/Moderate)

Mr Rubins was present at the meeting and summarised the report.

Members raised concerns regarding s106 Agreements, and requested that officers share with Members a register of the agreements.

Mr Rubins advised Members that internal audit would be following up their recommendations and subsequently reporting, which will provide Members with assurance in relation to s106 monies.

Members questioned how the actual delivery figure over the last 5 years of affordable housing of 10.7% was calculated. Mrs Van Mellaerts said she would come back to Members on this following consultation with Mr Drane.

The Chair requested that the Strategic Housing Director, Mr Winslet, attend the next meeting to provide further clarification on matters arising from this report including the recruitment of the Policy & Enabling Officer post.

Following a full discussion, Members noted the report.

**107. Annual internal audit opinion 2021-22**

This report was intended to inform the Audit and Scrutiny Committee of the annual internal audit opinion.

Overall, Internal audit have been 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.

Members thanked officers for their hard work and notes the report.

**108. Internal audit plan 2022-23**

This report outlines the Internal Audit Summary outline Plan for 2022/23, included in Appendix A.

Following discussion a motion was **MOVED** by Cllr Tanner and **SECONDED** by Cllr Hirst to approve the recommendations in the report.

A vote was taken by a show of hands and it was **RESOLVED UNANIMOUSLY** to:

**Approve the Internal Audit Summary Outline Plan 2022/23 attached in Appendix A**

**Delegated authority is given to the Section 151 Officer to amend the plan in year as necessary to deliver the contract.**

**Reasons for Recommendation**

To approve the work programme for the Internal Audit Plan 2022/23.

**109. Draft statement of accounts 2021-22 (with AGS)**

This report presented the Council's unaudited Statement of Accounts for 2021/22, the accounts will be signed by the Corporate Director (Finance & Resources) by 31<sup>st</sup> July 2022 in line with requirements of the Accounts and Audit (Amendment) Regulations 2015. They will be published on the Council's website and will be subject to public inspection under section 26 of the Local Audit and Accountability Act 2014.

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

A vote was taken by a show of hands and it was **RESOLVED UNANIMOUSLY**:

**To note the unaudited Statement of Accounts for 2021/22 in Appendix A.**

**That the Annual Governance Statement 2021/22 attached in Appendix B is endorsed and signed by the Chief Executive and Leader of the Council.**

#### **Reasons for Recommendation**

The approval of the unaudited Accounts contributes to effective financial management and governance and meets statutory requirements.

#### **110. Work programme**

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.

Following discussion, a motion was **MOVED** by Cllr Tanner and **SECONDED** by Cllr Hirst to approve the recommendations in the report.

A vote was taken by a show of hands and it was **RESOLVED UNANIMOUSLY** that:

**The Committee considers and agrees the 2022/23 Scrutiny work programme as set out in Appendix A with any additions agreed by the committee at the meeting.**

#### **Reasons for Recommendation**

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

#### **111. Urgent Business**

There were no items of urgent business.

The meeting concluded at 19:30



# Agenda Item 3

<b>Committee:</b> Audit and Scrutiny	<b>Date:</b> 13 September 2022
<b>Subject:</b> Internal Audit Progress Report 2022/23	<b>Wards Affected:</b> All
<b>Report of:</b> Jacqueline Van Mellaerts, Corporate Director (Finance & Resources) and Section 151 Officer	<b>Public</b>
<b>Report Author/s:</b> Jacqueline Van Mellaerts, Corporate Director (Finance and Resources) and Section 151 Officer Telephone: 01277 312500 E-mail: Jacqueline.vanmellaerts@brentwood.gov.uk	<b>For Information</b>

## Summary

This report is intended to inform the Audit and Scrutiny Committee of progress made against the 2022/23 internal audit plan.

No reports have been finalised since the last Committee:

## Main Report

### **Introduction and Background**

1. This report is intended to inform the Audit and Scrutiny Committee of progress made against the 2022/23 internal audit plan. It summarises the work internal audit have done, together with their assessment of the systems reviewed and the recommendations they have raised.
2. Their work complies with Public Sector Internal Audit Standards. As part of their audit approach, they 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 them to give assurance on the risk management and internal control processes in place to mitigate the risks identified.
3. The Audit Committee approved the 2022/23 outline summary audit plan in July 2022 and the full audit plan is being presented as a separate agenda item for the Audit and Scrutiny Committee meeting in September 2022. The progress against plan is reported at every Audit and Scrutiny Committee during 2022/23.

### **Issue, Options and Analysis of Options**

4. No reports have been finalised since the last Committee and planning is in progress for the 2022/23 audits.

10. A Summary of outstanding Recommendations from previous audits are included in Appendix A – Follow up report.
11. 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.

### **Consultation**

Not applicable.

### **References to Corporate Strategy**

To ensure the Council is effective and efficient by delivering services that are value for money and meet the needs of our residents.

### **Implications**

#### **Financial Implications**

**Name/Title: Jacqueline Van Mellaerts, Corporate Director (Finance & Resources) and Section 151 Officer.**

**Tel/Email: 01277 312500/jacqueline.vanmellaerts@brentwood.gov.uk**

There are no direct financial implications arising from this report.

#### **Legal Implications**

**Name/Title: Steve Summers, Strategic Director and Monitoring Officer**

**Tel/Email: 01277 312500/steve.summers@brentwood.rochford.gov.uk**

There are no legal implications arising from this report.

#### **Economic Implications**

**Name/Title: Phil Drane, Director of Place**

**Tel/Email: 01277 312500/philip.drane@brentwood.rochford.gov.uk**

There are no direct economic implications arising from this report.

### **Background Papers**

None

### **Appendices to this report**

Appendix A: Internal Audit Follow Up Report



# INTERNAL AUDIT FOLLOW UP OF RECOMMENDATIONS REPORT

BRENTWOOD BOROUGH COUNCIL

September 2022

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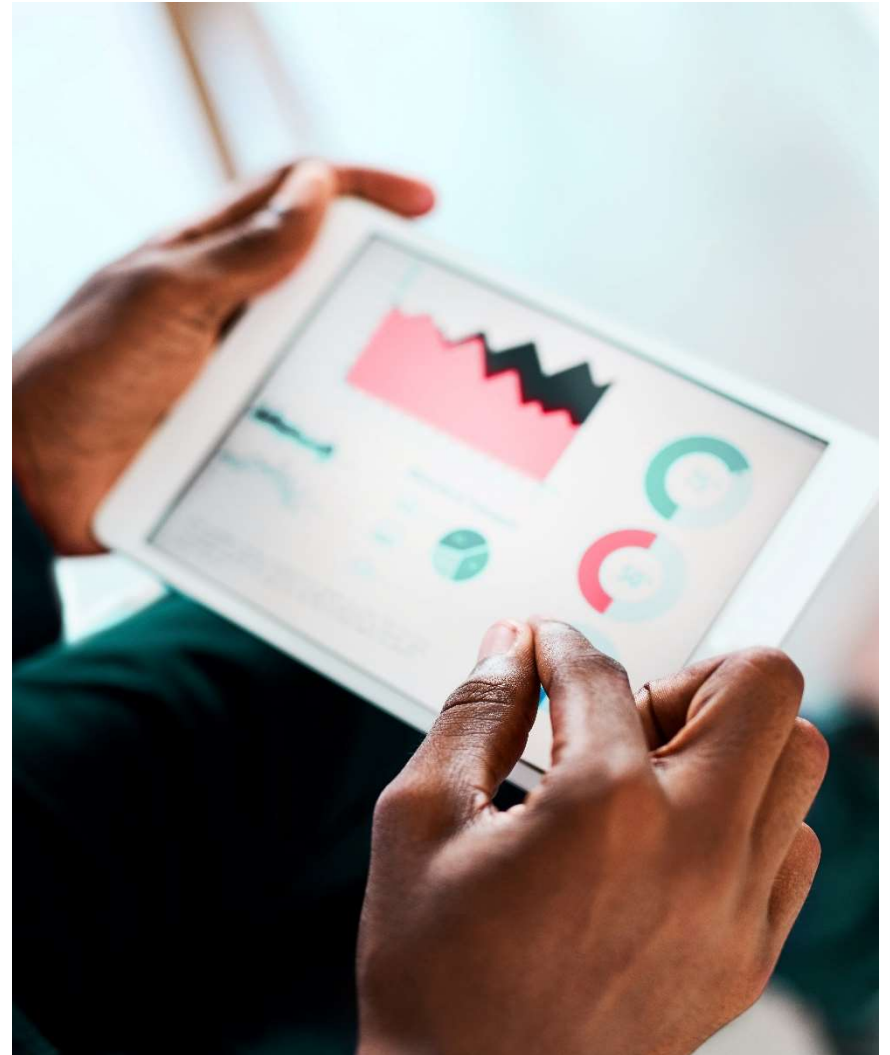
Appendix A

IDEAS | PEOPLE | TRUST

**IBDO**

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RECOMMENDATIONS: OVERDUE ..... 15



## SUMMARY

2021/22	Total Recs	H	M	L	To follow up	Complete		In progress		Overdue		Not Due	
						H	M	H	M	H	M	H	M
Risk management	3	-	3	-	3	-	-	-	-	-	-	-	3
Main financial systems	5	-	2	3	2	-	1	-	1	-	-	-	-
Financial planning and monitoring	0	-	-	-	0	-	-	-	-	-	-	-	-
C-19 Grants expenditure	2	-	2	-	2	-	2	-	-	-	-	-	-
Capital projects	1	-	1	-	1	-	-	-	-	-	-	-	1
Partnerships	2	-	2	-	2	-	-	-	2	-	-	-	-
Local development plan	2	-	-	2	0	-	-	-	-	-	-	-	-
IT data breaches	4	-	4	-	4	-	2	-	2	-	-	-	-
Building control	2	-	2	-	2	-	1	-	1	-	-	-	-
Planning	3	-	3	-	3	-	1	-	2	-	-	-	-
Homelessness	4	-	3	1	3	-	2	-	1	-	-	-	-
Section 106 agreements	2	2	-	-	2	-	-	-	-	-	-	2	-
<b>Total</b>	<b>30</b>	<b>2</b>	<b>22</b>	<b>6</b>	<b>24</b>	<b>-</b>	<b>9</b>	<b>-</b>	<b>9</b>	<b>-</b>	<b>-</b>	<b>2</b>	<b>4</b>

2020/21	Total Recs	H	M	L	To follow up	Complete		In progress		Overdue		Not Due	
						H	M	H	M	H	M	H	M
Risk management	3	-	2	1	2	-	2	-	-	-	-	-	-
Main financial systems	6	-	5	1	5	-	5	-	-	-	-	-	-
Financial planning and monitoring	1	-	-	1	0	-	-	-	-	-	-	-	-
Procurement and contract management	6	-	4	2	4	-	3	-	1	-	-	-	-
Performance management and formal complaints	3	-	1	2	1	-	1	-	-	-	-	-	-
Disaster recovery and business continuity	1	-	1	-	1	-	-	-	1	-	-	-	-
Cyber security	4	-	3	1	3	-	2	-	-	-	1	-	-
Sickness absence	5	1	4	-	5	1	4	-	-	-	-	-	-
Fraud risk assessment	35	1	12	22	13	1	12	-	-	-	-	-	-
Environment - Street cleaning, fly tipping and enforcement	6	2	4	-	6	-	-	-	-	-	-	2*	4*
Covid-19 related grants	0	-	-	-	0	-	-	-	-	-	-	-	-
Licensing	7	2	4	1	6	-	-	-	-	-	-	2*	4*
Corporate strategy	4	-	3	1	3	-	3	-	-	-	-	-	-
<b>Total</b>	<b>81</b>	<b>5</b>	<b>44</b>	<b>32</b>	<b>49</b>	<b>2</b>	<b>32</b>	<b>-</b>	<b>2</b>	<b>-</b>	<b>1</b>	<b>4</b>	<b>8</b>

\* These recommendations are due but are marked here as not yet due as they are being followed up separately in a new audit of the service in 2022/23

**SEPTEMBER 2022**

	Total Recs	H	M	L	To follow up	Complete		In progress		Overdue		Not Due	
						H	M	H	M	H	M	H	M
Risk management	7	-	3	4	3	-	3	-	-	-	-	-	-
Main financial systems	10	-	3	7	3	-	3	-	-	-	-	-	-
Financial planning and monitoring	1	-	-	1	0	-	-	-	-	-	-	-	-
Treasury management	3	-	2	1	2	-	2	-	-	-	-	-	-
Housing repairs and maintenance	3	-	1	2	1	-	1	-	-	-	-	-	-
General data protection regulations	0	-	-	-	0	-	-	-	-	-	-	-	-
Leisure services	3	-	2	1	2	-	2	-	-	-	-	-	-
Housing benefits	4	-	3	1	3	-	3	-	-	-	-	-	-
Food safety	2	-	1	1	1	-	1	-	-	-	-	-	-
Trade waste	2	-	1	1	1	-	-	-	-	-	1	-	-
HR recruitment	3	-	1	2	1	-	1	-	-	-	-	-	-
<b>Total</b>	<b>38</b>	<b>-</b>	<b>17</b>	<b>21</b>	<b>17</b>	<b>-</b>	<b>16</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1</b>	<b>-</b>	<b>-</b>

**SEPTEMBER 2022**

	Total Recs	H	M	L	To follow up	Complete		In progress		Overdue		Not Due	
						H	M	H	M	H	M	H	M
Workforce Strategy	2	-	2	-	2	-	2	-	-	-	-	-	-
Housing Department	2	1	1	-	2	1	1	-	-	-	-	-	-
Main Financial Systems	13	-	6	7	6	-	6	-	-	-	-	-	-
Housing - Homelessness	3	1	1	1	2	1	1	-	-	-	-	-	-
GDPR Compliance	1	-	1	-	1	-	1	-	-	-	-	-	-
Disaster Recovery and Business Continuity	5	-	3	2	3	-	3	-	-	-	-	-	-
Local Development Plan	3	-	2	1	2	-	2	-	-	-	-	-	-
Corporate Projects	5	-	3	2	3	-	3	-	-	-	-	-	-
Building control	2	-	-	2	-	-	-	-	-	-	-	-	-
Planning	1	-	-	1	-	-	-	-	-	-	-	-	-
PCI/DSS Compliance	5	1	4	-	5	1	3	-	-	-	1	-	-
<b>Total</b>	<b>42</b>	<b>3</b>	<b>23</b>	<b>16</b>	<b>26</b>	<b>3</b>	<b>22</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1</b>	<b>-</b>	<b>-</b>

**SEPTEMBER 2022**

All audits	97	14	66	17	80	14	66	-	-	-	-	-	-
<b>Total</b>	<b>97</b>	<b>14</b>	<b>66</b>	<b>17</b>	<b>80</b>	<b>14</b>	<b>66</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**CUMULATIVE 2017/18 TO 2021/22**

<b>Total</b>	<b>288</b>	<b>24</b>	<b>172</b>	<b>92</b>	<b>196</b>	<b>19</b>	<b>145</b>	<b>-</b>	<b>11</b>	<b>-</b>	<b>3</b>	<b>6</b>	<b>12</b>
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# SUMMARY

Of the total 196 recommendations followed up from audits in 2017/18 to 2021/22, 178 were due to be implemented by 31 August 2022. We have confirmed with reference to evidence that 164 have been completed/closed. Six high priority recommendations are outstanding, which are either not yet due or not included in the follow up as they are being re-audited in 2022/23.

## 2021/22

Of the 24 recommendations raised in 2021/22, 9 have been completed, 9 are in progress and 6 are not yet due.

## 2020/21

Of the 49 recommendations raised in 2020/21, 34 have been completed, 2 are in progress, 1 is overdue and 12 are not yet due. The not yet due recommendations include 6 Licensing recommendations (2 of which are high priority) and 6 Steet cleaning, fly-tipping and enforcement recommendations (2 of which are high priority) which will be followed up by new audits of the services (including sample testing) as part of the 2022/23 internal audit plan.

## 2019/20

Of the 17 recommendations raised in 2019/20, 16 have been completed and 1 is overdue.

## 2018/19

Of the 26 recommendations raised in 2018/19, 25 have been completed and 1 is overdue.

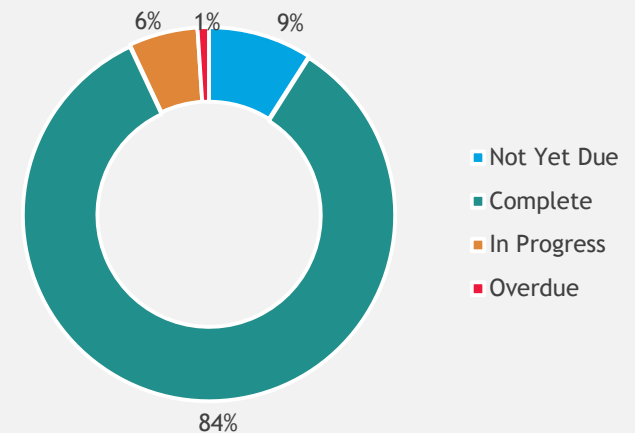
## 2017/18

Of the 80 recommendations raised in 2016/17 and 2017/18, all have been closed.

### REQUIRED AUDIT & SCRUTINY COMMITTEE ACTION:

We ask the Audit Committee to note the progress against the recommendations.

### September 2022 Cumulative implementation



## RECOMMENDATIONS: COMPLETE SINCE LAST FOLLOW UP REPORT

AUDIT	ACTIONS AGREED	PRIORITY LEVEL	MANAGER RESPONSIBLE	DUE DATE	CURRENT PROGRESS
2020/21 - Corporate Strategy	20/21 CS rec 3: a) Management should ensure that the service plans for Corporate Finance, Risk & Insurance and Communications are completed and made available to staff.	Medium	Jacqui Van Mellaerts (Director of Corporate Resources)& Steve Summers (Chief Operating officer)	<del>December 2020</del> <del>August 2024</del> February 2022 <del>September 2022</del> Closed	<u>Management update:</u> The two service plans have now been drafted and were agreed at the IG Group meeting in August 2022.
	b) The focus areas and annual targets in service plans should clearly identify and reference to each of the strategic objectives for the year, as relevant to each service.		Tim Huggins (ICT Manager)	January 2024 <del>August 2024</del> October 2024 Closed	The task of matching projects and service plans was undertaken. A new Business plan has been developed and a projects and programmes board formally set up. <u>Internal audit comment:</u> Part (b) previously closed. Part (a) now closed following receipt of evidence that the two service plans have now been agreed.
2021/22 - Main Financial Systems	<b>21/22 MFS rec 4:</b> A summarised version of the Treasury function's detailed cash flow forecast, which displays the projected position and key assumptions, should be presented to the Senior Leadership Team (SLT) and the Policy, Resources and Economic Development (PRED) Committee on a quarterly basis, to enable sufficient oversight of the Council's liquidity position.	Medium	Phoebe Barnes (Corporate Manager - Finance)	<del>September 2022</del> Closed	<u>Management update:</u> The cashflow forecast was included in the budget update papers for quarter 1, circulated to SLT. The report being prepared for PRED in September 0222 will also include cash flow forecast information.  <u>Internal audit comment:</u> Recommendation closed following receipt of the budget update papers.

AUDIT	ACTIONS AGREED	PRIORITY LEVEL	MANAGER RESPONSIBLE	DUE DATE	CURRENT PROGRESS
2021/22 - Building Control	<p><b>21/22 BC rec 1:</b></p> <p>Training should be provided to all staff who use the system to ensure they fully understand their responsibilities when it comes to completing certain sections of the system as part of the Full Plan review process.</p> <p>Management should carry out regular sample spot checks of the system, and where staff members are found to not be completing the required sections of the system, further training and feedback should be provided.</p>	Medium	Rob Farman (Senior Building Surveyor and Quality Management Officer)	<p><del>June 2022</del></p> <p>Closed</p>	<p><u>Management update:</u></p> <p>Staff are being regularly reminded to complete all fields on the system. The training element however is not a major factor as such, as the interface task with computer system has very low complexity, being a case of reminding people to ‘tick the boxes’.</p> <p>An audit of Full Plans applications submitted between March and the end of May 2022, involving 33 applications, was undertaken in June. This revealed minor issues were still occasionally arising, however the main criteria of being able to identify the member of staff undertaking the work and the confirmation of the review of the project against the Building Regulations criteria could be established in all cases.</p> <p>Identified issues have been addressed with the surveyors.</p> <p><u>Internal audit comment:</u></p> <p>Recommendation closed following receipt of confirmation of the above from the service.</p>
2021/22 - Planning	<p><b>21/22 PLN rec 3</b></p> <p>The Council should ensure that the Delegated Decision Report template includes prompts for further detail and clarity with regards to the consultation process, including when site notices and letters were issued, the number of letters issued and subsequent responses.</p>	Medium	Anthony Fletcher (Development Management Admin Manager)	<p><del>March 2022</del></p> <p><del>September 2022</del></p> <p>Closed</p>	<p><u>Management response:</u></p> <p>There were some coding issues which we needed to work with our software provider to overcome. The new template has been created and officers have been asked to test it.</p> <p><u>Internal audit comment:</u></p> <p>Recommendation closed following receipt of confirmation that the new template is in place.</p>

## RECOMMENDATIONS: IN PROGRESS

These recommendations have been marked as In Progress as they have not been implemented by their original date; a revised date has been provided.

AUDIT	RECOMMENDATIONS MADE	PRIORITY LEVEL	MANAGER RESPONSIBLE	DUE DATE	CURRENT PROGRESS
2020/21 - Disaster Recovery and Business Continuity	<p><b>20/21 DRBC rec 1:</b></p> <p>Management should perform a training needs analysis to identify and assess the level and type of training required by all members of staff with regards to business continuity and disaster recovery and should develop a mandatory training programme that is based upon these requirements. Training delivery methods could include, but not be limited to, the exercise types suggested in Appendix I in our report. Attendance should be recorded and monitored and training records should be maintained for audit purposes.</p> <p>Furthermore, Management should conduct a formally documented test of its business continuity and disaster recovery arrangements and should put arrangements in place to test them on a routine basis or following a significant change to the Council's operations. The results of the tests should be reported to Senior Management and any issues identified should be resolved in a timely manner.</p>	Medium	Sue White, (Risk and Insurance Officer)	<p><del>October 2021</del></p> <p><del>June 2022</del></p> <p>September 2022</p>	<p><u>Management update:</u></p> <p>The training was provided in May 2022.</p> <p>Officers are considering a One Team approach to emergency planning and business continuity with Rochford District Council. Due to these changes, there has been no testing of BC Plans to date.</p> <p>We are registered with Gov.uk Notify and IT have successfully used this method of communication on a number of occasions to inform staff when there is an IT issue.</p> <p><u>Internal audit comment:</u></p> <p>First part of the recommendation closed by Internal audit following receipt of evidence of the training provided. However, second part of recommendation regarding a test of business continuity arrangements remains open.</p>
2020/21 - Procurement and Contract Management	<p><b>20/21 P&amp;CM rec 3:</b></p> <p>Evidence to support contract extensions should be organised and stored appropriately so that they are easily retrievable for future use. A senior member of the procurement team should review the documentation for adequacy and completeness.</p>	Medium	Jane Mitchell (Senior Procurement Officer)	<p><del>January 2022</del></p> <p>September 2022</p>	<p><u>Management update:</u></p> <p>When reviewing the Contracts Register and asked to extend a contract, the Procurement Officer to ask for evidence for the extension.</p> <p>This action is ongoing.</p> <p><u>Internal Audit comment:</u></p> <p>Recommendation remains open.</p>

AUDIT	RECOMMENDATIONS MADE	PRIORITY LEVEL	MANAGER RESPONSIBLE	DUE DATE	CURRENT PROGRESS
2021/22 - Homelessness	<p><b>21/22 HLN rec 4:</b></p> <p>The Council should review the KPIs that it reports to SLT as well as the Environment, Enforcement and Housing Committee in respect of homelessness, rough sleeping and temporary accommodation.</p> <p>Consideration should be given to inclusion of the following KPIs:</p> <ul style="list-style-type: none"> <li>• The number of homelessness cases received as a cumulative total in the year and for the month</li> <li>• The number of homelessness cases by case type i.e. prevention, relief, triage and decision</li> <li>• The number of open and closed homelessness cases</li> <li>• % of cases where the 56 day rule has been met</li> <li>• Number of rough sleepers in the borough</li> <li>• Number of referrals made via StreetLink.</li> </ul>	Medium	Angela Abbott (Corporate Manager - Housing Needs and Delivery)	<p>January 2022</p> <p><del>June 2022</del></p> <p>September 2022</p>	<p><u>Previous management update:</u></p> <p>A suite of proposed KPIs and Service Standards has been prepared, which includes the recommended KPIs referred to in this report.</p> <p><u>Internal audit comment:</u></p> <p>Recommendation kept open until the KPIs are reported to SLT and Members.</p> <p>No update received from management since the last update.</p>
2021/22 - Planning	<p><b>21/22 PLN rec 1</b></p> <p>The Council should ensure that it has clear staff guidance for reviewing and assessing planning applications and that it carries out periodic reviews of the guidance (e.g. annually) to ensure that it remains up to date and reflects the latest requirements. An updated Handbook should continue to cover at a minimum:</p> <ul style="list-style-type: none"> <li>• The role of Councillors and Officers</li> <li>• Planning advice</li> <li>• Declaration of interests in planning</li> </ul>	Medium	Caroline Corrigan (Corporate Manager Planning Development Management)	<p><del>May 2022</del></p> <p>September 2022</p>	<p><u>Previous management response:</u></p> <p>A handbook would support and guide officers on the procedures that are statutory along with an outline of roles and responsibilities. This would guide new members of staff and serve as a point of reference for when processes change or are updated. Overall this would provide a best practice manual. A number of the items listed above include roles and responsibilities or decisions that are not within the gift of Planning Officers, such as Lobbying or Public Speaking at Committees. For example, as a handbook, guidance on making a decision contrary to officer recommendation or the development plan is a matter for the Committee. Formal complaints are dealt with by a separate Corporate team. This will be noted in the handbook.</p>

AUDIT	RECOMMENDATIONS MADE	PRIORITY LEVEL	MANAGER RESPONSIBLE	DUE DATE	CURRENT PROGRESS
	<p>applications</p> <ul style="list-style-type: none"> <li>• Officer reports to Committee</li> <li>• Committee site visits</li> <li>• Lobbying</li> <li>• Public speaking at Committees</li> <li>• Decisions contrary to Officer recommendation/Development Plan</li> <li>• Regular review of planning decisions</li> </ul> <p>Complaints.</p>				<p><u>Internal audit comment:</u></p> <p>No update received from management since the last update.</p>
	<p><b>21/22 PLN rec 2</b></p> <p>The Planning team should put in place a Declaration of Interests register to log any conflicts of interest where a Planning Officer has been assigned a planning application from an applicant they have a connection with.</p>	Medium	Caroline Corrigan (Corporate Manager Planning Development Management)	<p><del>May 2022</del></p> <p>September 2022</p>	<p><u>Previous management response:</u></p> <p>In principle this is agreed. This will be included in the handbook, and officers will be provided with guidelines on when they should declare an interest.</p> <p><u>Internal audit comment:</u></p> <p>No update received from management since the last update.</p>
2021/22 - IT Data Breaches	<p><b>21/22 ITDB rec 1:</b></p> <p>a) Management should review and update the Council's Data Protection policy and Data Breach policy to ensure that it remains in compliance with the UK GDPR requirements and they are relevant to the Council's needs and in line with the Council's strategic objectives.</p> <p>b) The Data Breach policy should include detailed procedures for reporting a data breach. This should include but not be limited to:</p> <ul style="list-style-type: none"> <li>○ Defining roles and responsibilities</li> <li>○ Description of type of personal data breach</li> <li>○ Steps taken in case of a breach</li> <li>○ Risk assessments and escalations</li> </ul>	Medium	Tim Huggins (ICT Manager)	<p><del>January 2022</del></p> <p><del>June 2022</del></p> <p>September 2022</p>	<p><u>Previous management update:</u></p> <p>Brentwood Council has gone into partnership with Evalian to support the Council's statutory requirements for Data Protection. As part of this a full gap analysis will be conducted for Data Protection including but not limited to Policies, Processes for Data Protection and Data Breaches. Following this a formal remediation action plan will be developed and actions implemented. This work will support the newly formed Information Governance (IG) Group in their role around information Governance, and the contract will be monitored by the Corporate Manager - IT &amp; Service Improvement.</p> <p>The current Data Breach Policy is available. There is outstanding work to review and update. Due to a large number of subject access requests (SARs), the resources that were arranged for this work have been needed to carry out statutory obligations around the SARs. The Council is looking at how this work can be funded.</p>

AUDIT	RECOMMENDATIONS MADE	PRIORITY LEVEL	MANAGER RESPONSIBLE	DUE DATE	CURRENT PROGRESS
	<ul style="list-style-type: none"> <li>o Containment and recovery</li> <li>o Contact details of the DPO, or other point of contact</li> <li>o Measures taken to evaluate and mitigate any possible breaches</li> <li>o Breach notifications to the ICO</li> <li>o Training and awareness</li> <li>o Monitoring and reporting compliance</li> </ul> <p>The revised policies should be approved and communicated to members of staff and arrangements should be put in place for reviewing the policies on an annual basis.</p>				<p>a) Reviewing of Information Governance policies is part of the role for the IG group and therefore this action will be co-ordinated by the group working with appropriate officers and partners.</p> <p>b) In addition to above - the group will review the recommendations as part of its action plan. Once the suggestions have been reviewed the agreed ones will be included.</p> <p>c) Agreed this is normal practice and will be published in document library and formal communication will be shared with all staff, and also including other IG activities such as training and awareness. Regular reviewing of IG policies is part of the roles and responsibilities of the newly formed IG group and will be undertaken.</p> <p><u>Internal audit comment:</u></p> <p>Recommendation remains open.</p> <p>No response received from management since the last update.</p>
	<p><b>21/22 ITDB rec 4:</b></p> <p>a) The Council should develop an IG training programme, which includes basic IG training for everyone, including new starters, annual refresher training and additional training for key staff groups or roles. Furthermore, training completion should be monitored and there should be a record of all the training that has been provided and completed.</p> <p>b) A comprehensive training needs analysis should be completed and approved by IGG. The training needs analysis should then be annually reviewed and updated against the continuously evolving industry</p>	Medium	Tim Huggins (ICT Manager)	<p><del>December 2024</del></p> <p><del>June 2022</del></p> <p>September 2022</p> <p><del>December 2024</del></p> <p><del>June 2022</del></p> <p>September 2022</p>	<p><u>Previous management update:</u></p> <p>The Council already has embedded processes for new starters to carry out information governance training before they start. The elearning platform course was developed with another local authority and requires the passing of a short test. If this is not passed access to systems are stopped.</p> <p>The training portal with Evalian has now been commissioned and the Service Improvement is carrying out the first run on the training and quizzes. Once complete on 1 July 2022, if there are no issues, it will be rolled out across the organisation and moved to Business as Usual. The learning portal is Evalian Online Learning.</p> <p>Brentwood has gone into partnership with Evalian to support the statutory requirements for Data Protection. Part of this is regular training. Evalian provides a training portal to allow Brentwood to train, monitor and analyse. and the IG Group will work with Evalian to continue to update the training in line with industry regulations.</p>

AUDIT	RECOMMENDATIONS MADE	PRIORITY LEVEL	MANAGER RESPONSIBLE	DUE DATE	CURRENT PROGRESS
	regulations and best practices to ascertain if staff have been appropriately trained.				<p><u>Internal audit comment:</u></p> <p>Recommendation remains open.</p> <p>No response received from management since the last update.</p>
2021/22 - Partnerships	<p><b>21/22 PART rec 1:</b></p> <p>a) The Council should ensure that the Partnership Checklist is completed in all cases and held centrally. Consideration should be given to retrospectively completing the checklist for the Community Safety Partnership.</p> <p>b) The Partnerships Register should clearly indicate the risk level for all partnerships listed and the gaps in the register should be completed retrospectively.</p> <p>c) The Council's Partnership Register should include a hyperlink to the completed Partnership Checklist.</p>	Medium	Kim Anderson (Corporate Manager Communities, Leisure and Health)	<p><del>July 2022</del></p> <p>September 2022</p> <p><del>July 2022</del></p> <p>September 2022</p> <p><del>July 2022</del></p> <p>September 2022</p>	<p><u>Management update:</u></p> <p>A TEAMS site has been created which the Corporate Leadership Team and the Extended Leadership Team can access. The Corporate Manager that is the lead for the Community Safety Partnership has been asked to retrospectively complete the checklist and submit it so that the register is up to date.</p> <p>The Partnership Register is currently being updated to provide the risk level for each of the partnerships.</p> <p>The Partnership Register is currently being updated to include a hyperlink to the completed Partnership Checklist.</p> <p><u>Internal audit comment:</u></p> <p>Recommendation remains open.</p>
	<p><b>21/22 PART rec 2:</b></p> <p>The Senior Leadership Team should ensure that an Annual Performance Assessment is completed by the partnership leads for all partnerships. Reminders should be put in place before the annual deadline to ensure this is completed in a timely manner.</p>	Medium	Kim Anderson (Corporate Manager Communities, Leisure and Health)	<p><del>July 2022</del></p> <p>March 2023</p>	<p><u>Management update:</u></p> <p>At the Council's next Extended Leadership Team meeting all Corporate Managers that are the leads for the partnerships on the register will have to complete an annual performance review.</p> <p><u>Internal audit comment:</u></p> <p>Recommendation remains open.</p>
2021/22 - Main Financial Systems	<p><b>21/22 MFS rec 1:</b></p> <p>When requesting approval of loans, the e-mail request should explicitly set out all the key</p>	Medium	Alistair Greer (Principal Accountant -	September 2022	<p><u>Management update:</u></p> <p>We have an update meeting arranged with our treasury management advisers for early October, and that meeting will set</p>



AUDIT	RECOMMENDATIONS MADE	PRIORITY LEVEL	MANAGER RESPONSIBLE	DUE DATE	CURRENT PROGRESS
	facts about each loan that demonstrates that it meets the requirements of the Treasury Management Strategy in terms of risks and affordability.		Financial reporting)		the stage for setting out our intended borrowing activity for the quarter October to December 2022. <u>Internal audit comment:</u> Recommendation remains open.
2021/22 - Building Control	<p><b>21/22 BC rec 2:</b></p> <p>The service should request the Council's ICT department and third-party provider to enable functionality that allow management to download reports from the system which closely monitor progress against ISO and statutory KPIs. There should be reports that show:</p> <ul style="list-style-type: none"> <li>- Application date and date approved or rejected versus the ISO and statutory completion date requirements</li> <li>- All current active applications being worked on</li> <li>- All rejected applications within a specified timeframe</li> <li>- All approved applications within a specified timeframe.</li> </ul> <p>The Council should also liaise with the system service provider to ensure that the completion deadline dates are precisely calculated on the system.</p>	Medium	Gary Price-Sampson (Building Control Team Leader)	<del>June 2022</del> October 2022	<p><u>Management update:</u></p> <p>A system to advise on decision dates still needs to be developed, however this is not currently a KPI within the LABC ISO system we operate. It will be a most useful tool and will continue to be pursued / developed. This is a 'loop hole' likely to be closed out by the LABC ISO system at some date as the statutory decision dates are the indicator of ultimate failure, rather than the LABC 'self set' KPIs. Information on these ultimate failures is currently collected manually by us.</p> <p><u>Internal audit comment:</u> Recommendation remains open.</p>

## RECOMMENDATIONS: OVERDUE

These recommendations have been marked as overdue as they have previously revised their implementation date. Therefore, they have now missed at least two implementation dates.

AUDIT	ACTIONS AGREED	PRIORITY LEVEL	MANAGER RESPONSIBLE	DUE DATE	CURRENT PROGRESS
2018/19 - PCI/DSS Compliance	<p><b>18/19 PCI/DSS rec 5:</b></p> <p>A policy should be developed, which sets out how the Council will manage PCI DSS compliance activities and the policy should be reviewed on a regular basis. The policy should include but not be limited to:</p> <ul style="list-style-type: none"> <li>• Assignment of roles and responsibilities for ensuring that the Council is PCI DSS complaint have been assigned</li> <li>• Procedures for staff that are responsible for taking card payments</li> <li>• The Council's security strategy in relation to the storage, processing and transmission of credit card data</li> </ul> <p>A set of instructions for detecting, responding to and limiting the effects of an information security event. The Council should develop and disseminate suitable procedure notes for staff, to ensure that working practices are compliant. Appropriate training should be provided on PCI DSS requirements to all members of staff dealing with card payments.</p>	Medium	Tim Huggins (ICT Manager)	<p><del>September 2019</del></p> <p><del>June 2020</del></p> <p><del>September 2020</del></p> <p><del>October 2020</del></p> <p><del>December 2020</del></p> <p><del>March 2021</del></p> <p><del>August 2021</del></p> <p><del>October 2021</del></p> <p><del>June 2022</del></p> <p>September 2022</p>	<p><u>Previous management update:</u></p> <p>The policy has been developed.</p> <p>Storage of data in within the information security policies and management of data is part of the GDPR training.</p> <p>The Council is trying to find correct training material for this training.</p> <p><u>Internal audit comment:</u></p> <p>Internal Audit was previously satisfied from review of the policy dated November 2019 that these elements have been included. However, recommendation kept open until training has been provided.</p> <p>No update received from management since the last update.</p>
2019/20 - Trade Waste	<p><b>19/20 TW rec 1:</b></p> <p>a) Actively search and identify possible opportunities/events available to promote the trade waste service, ensuring that the market audience is understood prior to</p>	Medium	Mike Dun (Trade Waste Officer)	<p><del>March 2020</del></p> <p><del>March 2021</del></p> <p>September 2022</p>	<p><u>Previous management update:</u></p> <p>Although these would have been something we would have liked to undertake, since the pandemic we have had to focus on keeping our existing customers' needs met. We have had to adjust contracts continually as businesses have closed and opened on various occasions. This has consumed a large amount of admin time. We will be looking to promote additional</p>

AUDIT	ACTIONS AGREED	PRIORITY LEVEL	MANAGER RESPONSIBLE	DUE DATE	CURRENT PROGRESS
	attending events to ensure they are aligned with the service's target market.				contracts but this is on hold until we manage to get our current data base correct for the April 2022 renewal.
	b) 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.			<del>October 2019</del> <del>February 2020</del> Closed	b) A leaflet was drawn up that promotes the services of the Business Waste Team and was delivered in March along with the NDR demand to all businesses in Brentwood.  c) Staff issues and the adverse impact of Corona Virus making this activity difficult at the moment. All efforts going on existing client base to protect it.
	c) Liaise with the food safety team to identify new businesses that may require trade waste services.			<del>October 2019</del> <del>February 2020</del> Closed	Staff issues and the adverse impact of Corona Virus making this activity difficult at the moment. All efforts going on existing client base to protect it.
	d) Undertake cold-calling of local businesses in the borough to attract new customers.			<del>Ongoing</del> <del>March 2021</del> <del>March 2022</del> September 2022	As per part a above.  <u>Internal audit comment:</u>  Part b was previously closed following receipt of the leaflet. Part c was previously closed following confirmation received from the service.  Parts (a) and (d) remain open. No update received from management since the last update.
2020/21- Cyber Security	<b>20/21 CSec rec 1:</b> a) The Council should establish a cyber security awareness programme for all	Medium	Tim Huggins (ICT Manager)	<del>July 2021</del> <del>October 2021</del>	<u>Previous management update:</u> The Council has partnered with Evalian and is implementing their elearning portal for GDPR/DPA/Info Security training. The Council

AUDIT	ACTIONS AGREED	PRIORITY LEVEL	MANAGER RESPONSIBLE	DUE DATE	CURRENT PROGRESS
	staff and implement the approach that is planned to raise awareness for Members and senior management.			<del>April 2022</del> <del>June 2022</del> September 2022	has signed up to a Phishing Exercises service and will be launching exercises. The Council has also partnered with CM Alliance for further cyber awareness training. SLT and ELT have completed awareness training.
	b) Training completion should be monitored and there should be a record of all the training that has been provided and completed.			<del>July 2021</del> <del>October 2021</del> <del>April 2022</del> <del>June 2022</del> September 2022	Member training will be carried out in September after Summer recess. The training material and trainer have already been organised. Internal audit comment: Recommendation remains open until monitoring of the above awareness activity completion can be evidenced and awareness training for members completed. No update received from management since the last update.

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<b>Committee:</b> Audit and Scrutiny	<b>Date:</b> 13 September 2022
<b>Subject:</b> Internal Audit Progress Report 2022/23	<b>Wards Affected:</b> All
<b>Report of:</b> Jacqueline Van Mellaerts, Corporate Director (Finance & Resources) and Section 151 Officer	<b>Public</b>
<b>Report Author/s:</b> Jacqueline Van Mellaerts, Corporate Director (Finance and Resources) and Section 151 Officer Telephone: 01277 312500 E-mail: Jacqueline.vanmellaerts@brentwood.gov.uk	<b>For Information</b>

## Summary

This report is intended to inform the Audit and Scrutiny Committee of progress made against the 2022/23 internal audit plan.

No reports have been finalised since the last Committee:

## Main Report

### **Introduction and Background**

1. This report is intended to inform the Audit and Scrutiny Committee of progress made against the 2022/23 internal audit plan. It summarises the work internal audit have done, together with their assessment of the systems reviewed and the recommendations they have raised.
2. Their work complies with Public Sector Internal Audit Standards. As part of their audit approach, they 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 them to give assurance on the risk management and internal control processes in place to mitigate the risks identified.
3. The Audit Committee approved the 2022/23 outline summary audit plan in July 2022 and the full audit plan is being presented as a separate agenda item for the Audit and Scrutiny Committee meeting in September 2022. The progress against plan is reported at every Audit and Scrutiny Committee during 2022/23.

### **Issue, Options and Analysis of Options**

4. No reports have been finalised since the last Committee and planning is in progress for the 2022/23 audits.

10. A Summary of outstanding Recommendations from previous audits are included in Appendix A – Follow up report.
11. 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.

### **Consultation**

Not applicable.

### **References to Corporate Strategy**

To ensure the Council is effective and efficient by delivering services that are value for money and meet the needs of our residents.

### **Implications**

#### **Financial Implications**

**Name/Title: Jacqueline Van Mellaerts, Corporate Director (Finance & Resources) and Section 151 Officer.**

**Tel/Email: 01277 312500/jacqueline.vanmellaerts@brentwood.gov.uk**

There are no direct financial implications arising from this report.

#### **Legal Implications**

**Name/Title: Steve Summers, Strategic Director and Monitoring Officer**

**Tel/Email: 01277 312500/steve.summers@brentwood.rochford.gov.uk**

There are no legal implications arising from this report.

#### **Economic Implications**

**Name/Title: Phil Drane, Director of Place**

**Tel/Email: 01277 312500/philip.drane@brentwood.rochford.gov.uk**

There are no direct economic implications arising from this report.

### **Background Papers**

None

### **Appendices to this report**

Appendix A: Internal Audit Follow Up Report





**INTERNAL AUDIT  
ANNUAL PLAN 2022/23  
BRENTWOOD BOROUGH COUNCIL**

September 2022

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# AUDIT RISK ASSESSMENT

## Background

Our risk-based approach to Internal Audit uses the Council's own risk management process and risk register as a starting point for audit planning as this represents the client's own assessment of the risks to it achieving its strategic objectives.

The extent to which we can rely on management's own perception of risk largely depends on the maturity and effectiveness of the Council's own risk management arrangements. In estimating the amount of audit resource required to address the most significant risks, we have also sought to confirm that senior management's own assessment of risk accurately reflects Brentwood Borough Council's current risk profile.

## Planned approach to internal audit 2022/23

Our Internal Audit programme for 2022/23 is shown from page 5, with an indicative strategic plan for 2022-2025 shown from page 8. This follows the summary indicative Internal Audit programme that we presented to the Audit and Scrutiny Committee in July 2022, when we were not yet contractually appointed to the audit. In producing this plan, we have taken account of discussion with the Director of Corporate Resources, who has sought feedback from other Executive Directors. This plan will be presented at the September 2022 Audit and Scrutiny Committee meeting. We will keep the programme under continuous review during the year and will introduce to the plan any significant areas of risk identified by management during that period.

The plan is set within the context of a multi-year approach to internal audit planning, such that all areas of key risks would be looked at over a three-year audit cycle. In setting the number of days in the plan we have assumed that the control environment within the Council will improve as we work with you to address the issues you have.

## Individual audits

When we scope each review, we will reconsider our estimate for the number of days needed to achieve the objectives established for the work and to complete it to a satisfactory standard in light of the control environment identified within the Council. Where revisions are required, we will obtain approval from the appropriate Executive Director prior to commencing fieldwork.

In determining the timing of our individual audits, we will seek to agree a date which is convenient to the Council and which ensures availability of key management and staff.

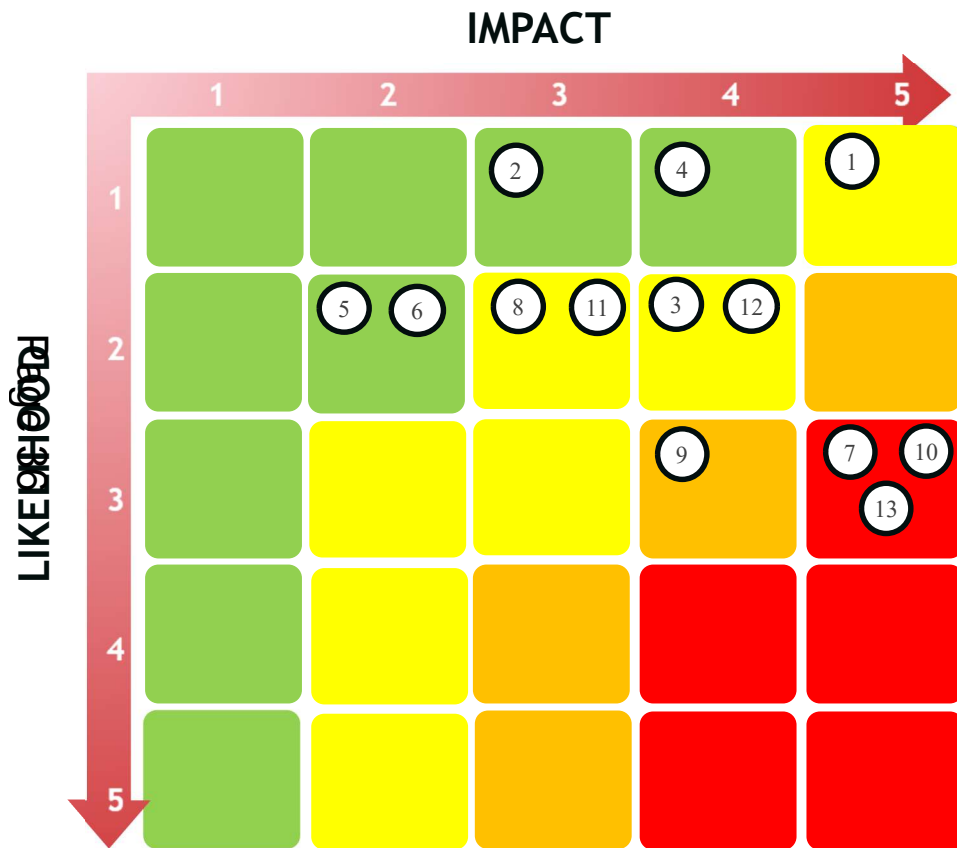
## Variations to the Plan

We review the three-year strategic plan each year to ensure we remain aware of your ongoing risks and opportunities. Over the coming pages we have mapped your key risks along with the audit work we are undertaking, demonstrating we are focussing on your most important issues.

As such our strategic audit programme follows the risks identified during our planning processes and confirmed via discussions with the Director of Corporate Resources.



# MAPPING YOUR STRATEGIC RISKS



	Ref	Strategic Risks from your Corporate Risk Register	Score
1	RSK 1	Local plan	5
2	RSK 2	Environment strategy	3
3	RSK 3	Leisure Strategy	8
4	RSK 4	Strategic housing development plan	4
5	RSK 5	Strategic direction	4
6	RSK 6	Corporate strategy	4
7	RSK 7	General fund budget	15
8	RSK 8	Major incidents	6
9	RSK 9	Lack of Capacity	12
10	RSK 10	Income projections	15
11	RSK 11	Data protection legislation	6
12	RSK 12	Contract / partnership failure	8
13	RSK 13	Cyber threats	15

## MAPPING YOUR CRR TO THE STRATEGIC PLAN

Ref	Strategic Risks from your CRR	Risk score	Most recent year covered	2022/23	2023/24	2024/25
RSK 1	Local plan	5	2021/22			
RSK 2	Environment strategy	3	2020/21	✓		
RSK 3	Leisure Strategy	8	2019/20	✓		
RSK 4	Strategic housing development plan	4	2021/22			
RSK 5	Strategic direction	4	2020/21			
RSK 6	Corporate strategy	4	2020/21			
RSK 7	General fund budget	15	2021/22	✓	✓	✓
RSK 8	Major incidents	6	2020/21		✓	
RSK 9	Lack of Capacity	12	2019/20		✓	
RSK 10	Income projections	15	2021/22	✓		
RSK 11	Data protection legislation	6	2018/19	✓		
RSK 12	Contract / partnership failure	8	2021/22	✓	✓	✓
RSK 13	Cyber threats	15	2020/21	✓		✓

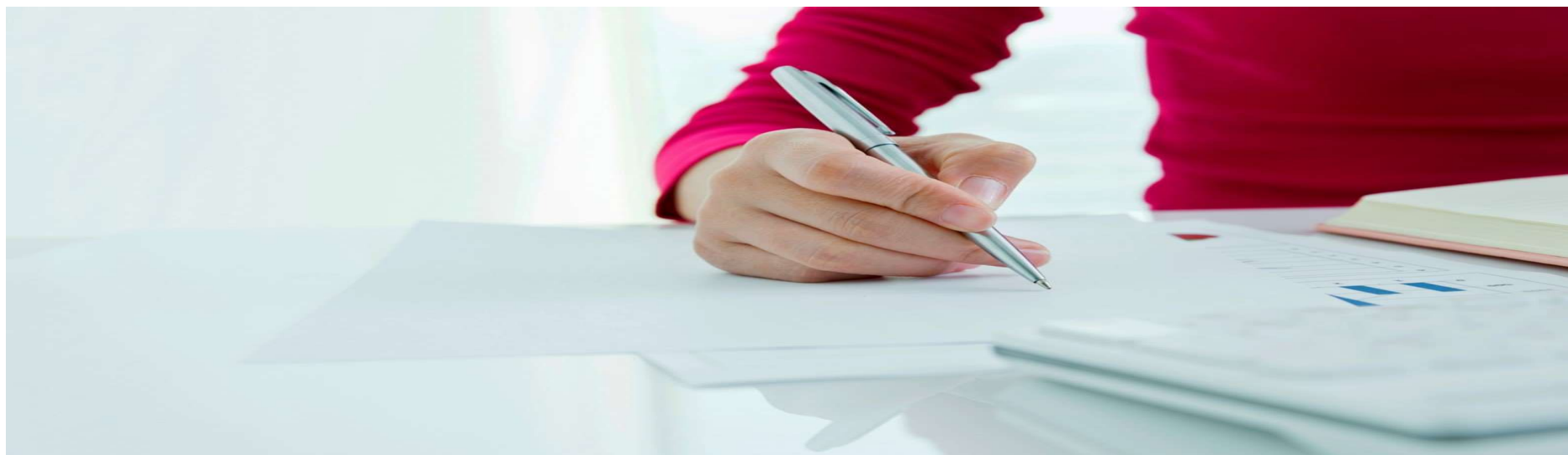
# INTERNAL AUDIT OPERATIONAL PLAN 2022/23

Area	Days	Timing	Description of the Review	Reason for Inclusion
<b>Core reviews</b>				
Main financial systems	40	Q4	Detailed annual review of general ledger controls, including system interfaces and journals; cyclical audit of council tax, business rates and housing benefits; review of the Council's processes for managing supply chain risks; and follow up of issues identified in sample testing of financial controls in 2021/22.	Cyclical review, links to all the Council's risks
Commercialisation and cost savings	15	Q4	Review of the plans, monitoring and governance arrangements underpinning commercialisation and cost savings initiatives.	Links to RSK 7 (General fund budget) and RSK 10 (Income projections)
Payroll shared service	20	Q3	Review of contractual monitoring arrangements over the shared service, interfaces between the Council and the shared service and the adequacy and effectiveness of controls over inputs and amendments to the payroll system	Second year of new shared service provider
Partnership with Rochford	15	Q3	Review of the governance arrangements for the new strategic partnership with Rochford District Council, the effectiveness of transitional processes and the management of any emerging risks.	New partnership and area of focus for the Council. Links to RSK 12 (Contract/partnership failure)
Policy review	10	Q4	Review of the adequacy and effectiveness of policy management processes to ensure that they remain up to date, relevant and appropriate.	Cyclical review.
Data protection regulations	15	Q3	Review of the arrangements in place to allow all service areas to comply with data protection regulations.	Links to RSK 11 (Data protection legislation)
Cyber security	20	Q2	Review of the design and operation of the controls in place to protect the Council's IT systems, services, and information against a cyberattack.	Links to RSK 13 (Cyber threats)

Area	Days	Timing	Description of the Review	Reason for Inclusion
<b>Core reviews (continued)</b>				
Climate change	20	Q2	Review of framework to measure and monitor achievement of carbon commitments, considerations built into purchasing decisions and capital works, risks and opportunities assessment, transparency of reporting and availability of information in response to new regulations.	Links to RSK 2 (Environment strategy)
Counter fraud	10	Throughout	Fraud risk management assessment and preventative measures, e.g. presentations, advice, liaison with external audit.	Links to all risks.
<b>Total</b>	<b>165</b>			

Area	Days	Timing	Description of the Review	Reason for Inclusion
<b>Operational reviews</b>				
Housing management information	10	Q3	Review of information provided to Members, including timeliness, accuracy and relevance of information.	Previous internal audit findings
Environment - Street cleaning and enforcement	15	Q3	Review of the Council's arrangements for keeping streets clean, including health and safety risk assessments and enforcement activity.	Previous internal audit findings
Leisure services	15	Q3	Review of the adequacy and effectiveness of the key processes in place to deliver the Leisure Strategy and underlying action plans.	Links to RSK 8 (Leisure Strategy)
Licensing	15	Q2	Review of the effectiveness of compliance with the Council's licensing policies.	Previous internal audit findings
Democratic services	15	Q2	Review of the adequacy and effectiveness democratic processes and support for the senior leadership team for ensuring that the Council functions in an open and accountable way.	Cyclical review, carried forward from the prior year.
<b>Total</b>	<b>70</b>			

Area	Days	Timing	Description of the Review	Reason for Inclusion
<b>Audit Management</b>				
Follow Up Work	10	Ongoing	Rolling programme of follow up, including testing of high and medium priority recommendations.	To ensure that previous recommendations are being implemented.
Audit Management	20	Ongoing	Planning, reporting, attendance at meetings.	Central resource.
Contingency	10	As required	Time to allow increased scope and / or additional sample testing where further work is required.	Contingency.
<b>Total</b>	<b>40</b>			
<b>Grand Total</b>	<b>275</b>			

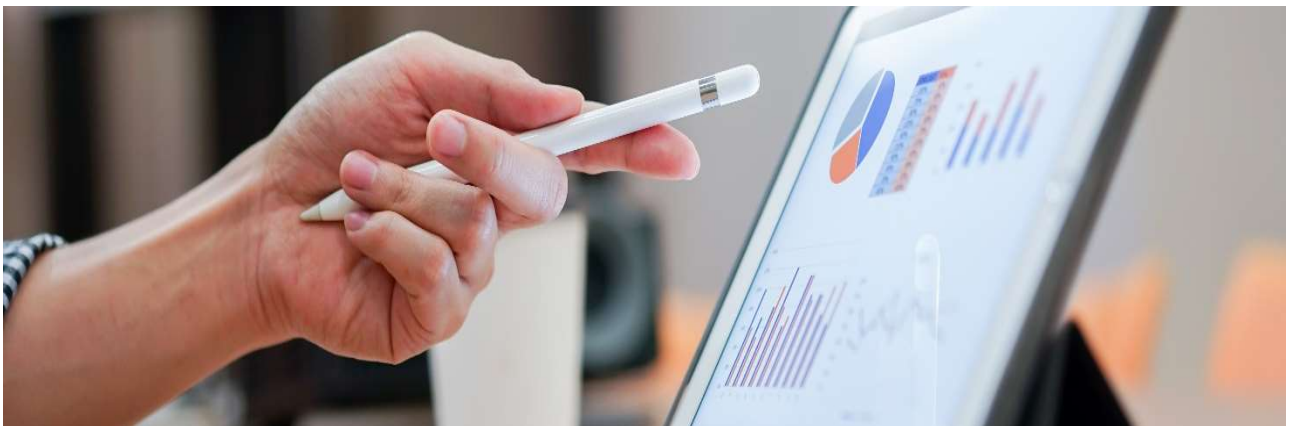




# INTERNAL AUDIT STRATEGIC PLAN 2022-2025

Area	2022/23	2023/24	2024/25
<b>Core Reviews</b>			
Risk Management and Governance Arrangements		10	
Main Financial Systems	40	40	40
Payroll Shared Service	20		
Petty Cash and Use of Credit Cards			15
Financial Planning and Budget Monitoring		15	
Commercialisation and Cost Savings	15		
Transformation Programme			15
Contract Management and Procurement			20
Partnership with Rochford	15	10	
Policy Review	10		
Corporate Plan and Priorities			10
Hospitality, Gifts and Register of Interests		10	
Disaster Recovery and Business Continuity		15	
General Data Protection Regulations	15		
PCI / DSS Compliance			15
Cyber Security	20		15
Climate Change	20		
Workforce Strategy and Organisation Structure		20	
Human Resources - Sickness			15
Use of Consultants and Individuals Outside of PAYE		10	
Inclusion and Diversity			10
Communication and Information Sharing		15	
Insurance		10	
Counter Fraud	10	10	10
<b>Core Reviews - Total Days</b>	<b>165</b>	<b>165</b>	<b>165</b>

Area	2022/23	2023/24	2024/25
<b>Operational Reviews</b>			
Street Cleansing, Fly Tipping and Enforcement	15		
Trade Waste		20	
Food Safety			20
Estates management		20	
Health and Safety			15
Housing management information	10		
Housing Repairs and Maintenance			20
Car Parking		15	
Licensing	15		
Leisure Services	15		
Cemetries and crematoria		15	
Democratic Services	15		
Customer Services			15
<b>Operational Reviews - Total Days</b>	<b>70</b>	<b>70</b>	<b>70</b>
<b>Audit Management</b>			
Follow Up Work	10	10	10
Audit Management	20	20	20
Contingency	10	10	10
<b>Audit Management - Total Days</b>	<b>40</b>	<b>40</b>	<b>40</b>
<b>Total</b>	<b>275</b>	<b>275</b>	<b>275</b>



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# APPENDIX I: INTERNAL AUDIT CHARTER - ROLE AND SCOPE OF INTERNAL AUDIT

## Purpose of this charter

This charter is a requirement of Public Sector Internal Audit Standards (PSIAS).

The charter formally defines internal audit's mission, purpose, authority and responsibility. It establishes internal audit's position within Brentwood Borough Council and defines the scope of internal audit activities.

The charter shall be reviewed and approved annually by management and by the Audit and Scrutiny Committee.

## Internal audit's mission

Internal audit's mission is to enhance and protect organisational value by providing risk-based and objective assurance, advice and insight.

## Standards of internal audit practice

To fulfil its mission, internal audit will perform its work in accordance with PSIAS, which encompass the mandatory elements of the Institute of Internal Auditors (IIA) International Professional Practices Framework (IPPF): Definition of Internal Auditing, Code of Ethics, and International Standards for the Professional Practice of Internal Auditing.

## Internal audit definition and role

Internal auditing is an independent, objective assurance and consulting activity designed to add value and improve an organisation's operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes.

Internal audit acts primarily to provide the Audit and Scrutiny Committee with information necessary for it to fulfil its own responsibilities and duties. Implicit in internal audit's role is that it supports management to fulfil its own risk, control and compliance responsibilities. The range of work performed by internal audit is set out in PSIAS and not repeated here.

## Internal audit's scope

The scope of internal audit activities includes all activities conducted by Brentwood Borough Council. The Internal Audit Plan sets out those activities that have been identified as the subject of specific internal audit engagements.

The provision of assurance services is the primary role for internal audit in the UK public sector. This role requires the chief audit executive to provide an annual internal audit opinion based on an objective assessment of the framework of governance, risk management and control.

Assurance engagements involve the objective assessment of evidence to provide an independent opinion or conclusions regarding an entity, operation, function, process, system or other subject matter. The nature and scope of the assurance engagement are determined by internal audit.

Consulting engagements are advisory in nature and are generally performed at the specific request of management, with the aim of improving governance, risk management and control and contributing to the overall opinion. The nature and scope of consulting engagement are subject to agreement with management. When performing consulting services, internal audit should maintain objectivity and not assume management responsibility.

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## Effective internal audit

Our internal audit function is effective when:

- It achieves the purpose and responsibility included in the internal audit charter
- It conforms with the Standards
- Its individual members conform with the Code of Ethics and the Standards
- It considers trends and emerging issues that could impact the organisation.

The internal audit activity adds value to Brentwood Borough Council (and its stakeholders) when it considers strategies, objectives and risks, strives to offer ways to enhance governance, risk management and control processes and objectively provides relevant assurance.

We will agree with you an audit plan for a total number of days activity. Once agreed, we will turn this into a cash budget which we will work to, in order to ensure that you have certainty around the fees you will pay us.

## Independence and internal audit's position within Brentwood Borough Council

To provide for internal audit's independence, its personnel and external partners report to the Head of Internal Audit, who reports functionally to the Audit and Scrutiny Committee. The Head of Internal Audit has free and full access to the Chair of the Audit and Scrutiny Committee. The Head of Internal Audit reports administratively to the Director of Corporate Services who provides day-to-day oversight.

The appointment or removal of the Head of Internal Audit will be performed in accordance with established procedures and subject to the approval of the Chair of the Audit and Scrutiny Committee.

The internal audit service will have an impartial, unbiased attitude and will avoid conflicts of interest. The internal audit service is not ordinarily authorised to perform any operational duties for Brentwood Borough Council.

In the event that internal audit undertakes non-audit activities, safeguards will be agreed to ensure that independence or objectivity of the internal audit activity are not impaired. This might include a separate partner review of the work or a different team undertaking the work. Approval of the arrangements for such engagements will be sought from the Audit and Scrutiny Committee prior to commencement.

In the event that internal audit provides assurance services where it had previously performed consulting services, an assessment will be undertaken to confirm that the nature of the consulting activity did not impair objectivity and safeguards will be put in place to manage individual objectivity when assigning resources to the engagement. Such safeguards will be communicated to the Audit and Scrutiny Committee.

Internal audit must be free from interference in determining the scope of internal auditing, performing work and communicating results. Should any interference take place, internal audit will disclose this to the Audit and Scrutiny Committee to discuss the implications.

## Internal audit's role in fraud, bribery and corruption

Management, not internal auditors are responsible for the prevention and detection of fraud, bribery and corruption. Auditors will, however, be alert in all their work to risks and exposures that could allow fraud or corruption as well as seeking to identify indications that fraud and corruption may have been occurring. Audit procedures alone, even when performed with due professional care, cannot guarantee that fraud and corruption will be detected. In the event that internal audit suspect a fraud, this will be referred to appropriate management in the first instance and then the Audit and Scrutiny Committee.

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### **Access to records and confidentiality**

There are no limitations to internal audit's right of access to Brentwood Borough Council officers, records, information, premises, or meetings which it considers necessary to fulfil its responsibilities.

When the auditors receive confidential information about your affairs it shall at all times be kept confidential, except as required by law or as provided for in regulatory, ethical or other professional pronouncements applicable. All information will be maintained in line with appropriate regulations, for example the Data Protection Act 1998.

### **Coordination and reliance with other assurance providers**

In co-ordinating activities internal audit may rely on the work of other assurance and consulting service providers.

A consistent approach is adopted for the basis of reliance and internal audit will consider the competency, objectivity, and due professional care of the assurance and consulting service providers. Due regard will be given to understanding of the scope, objectives and results of the work performed by other providers of assurance and consulting services.

Where reliance is placed upon the work of others, internal audit is still accountable and responsible for ensuring adequate support for conclusions and opinions reached by the internal audit activity.

### **Internal audit's commitments to Brentwood Borough Council**

Internal audit commits to the following:

- Working with management to improve risk management, controls and governance within the organisation
- Performing work in accordance with PSIAS
- Complying with the ethical requirements of PSIAS
- Dealing in a professional manner with Brentwood Borough Council staff, recognising their other commitments and pressures
- Raising issues as they are identified, so there are no surprises and providing practical recommendations
- Liaising with external audit and other regulators to maximise the assurance provided to Brentwood Borough Council
- Reporting honestly on performance against targets to the Audit and Scrutiny Committee.

### **Internal audit performance measures and indicators**

The tables on the right contain some of the performance measures and indicators that are considered to have the most value in assessing the efficiency and effectiveness of internal audit.

The Audit and Scrutiny Committee should approve the measures which will be reported to each meeting and / or annually as appropriate. In addition to those listed here we also report on additional measures as agreed with management and included in our Progress Report.

### **Quality assurance and improvement programme**

As required by PSIAS an external assessment of the service will be performed at least every five years. BDO also has an internal quality assurance review process in place, which takes place annually. This is performed by a separate team independent to the internal audit team.

The results of internal and external assessments will be communicated to the Audit and Scrutiny Committee as part of the internal audit annual report, along with corrective action plans.

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**Table One: Performance measures for internal audit**

Measure / Indicator
<b><i>Audit Coverage</i></b> Annual Audit Plan delivered in line with timetable Actual days are in accordance with Annual Audit Plan
<b><i>Relationships and customer satisfaction</i></b> Customer satisfaction reports - overall score at average at least 3.5 / 5 for surveys issued at the end of each audit. Annual survey to Audit and Scrutiny Committee to achieve score of at least 70% External audit can rely on the work undertaken by internal audit (where planned)
<b><i>Staffing and Training</i></b> At least 60% input from qualified staff
<b><i>Audit Reporting</i></b> Issuance of draft report within 3 weeks of fieldwork `closing` meeting Finalise internal audit report 1 week after management responses to report are received 90% recommendations to be accepted by management Information is presented in the format requested by the customer.
<b><i>Audit Quality</i></b> High quality documents produced by the auditor that are clear and concise and contain all the information requested. Positive result from any external review

**Management and staff commitments to Internal Audit**

The management and staff of Brentwood Borough Council commit to the following:

- Providing unrestricted access to all of Brentwood Borough Council’s records, property, and personnel relevant to the performance of engagements
- Responding to internal audit requests and reports within the agreed timeframe and in a professional manner
- Implementing agreed recommendations within the agreed timeframe
- Being open to internal audit about risks and issues within the organisation
- Not requesting any service from internal audit that would impair its independence or objectivity
- Providing honest and constructive feedback on the performance of internal audit

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## Management and staff performance measures and indicators

The following three indicators are considered good practice performance measures but we go beyond this and report on a suite of measures as included in each Audit and Scrutiny Committee progress report.

**Table Two: Performance measures for management and staff**

Measure / Indicator
<b><i>Response to Reports</i></b> Audit sponsor to respond to terms of reference within one week of receipt and to draft reports within two weeks of receipt
<b><i>Implementation of recommendations</i></b> Audit sponsor to implement all audit recommendations within the agreed timeframe
<b><i>Co-operation with internal audit</i></b> Internal audit to confirm to each meeting of the Audit and Scrutiny Committee whether appropriate co-operation has been provided by management and staff

## BDO contacts

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<b>Committee(s):</b> Audit & Scrutiny Committee	<b>Date:</b> 13 <sup>th</sup> September 2022
<b>Subject:</b> Formal Complaints & Performance Indicator Working Group	<b>Wards Affected:</b> All
<b>Report of:</b> Steve Summers, Strategic Director	<b>Public</b>
<b>Report Author:</b> Name: Steve Summers, Strategic Director Telephone: 01277 312500 E-mail: steve.summers@brentwood.gov.uk	<b>For Decision</b>

## 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 quality customer services.

### **References to Corporate Plan**

3. The priority of 'Delivering an efficient and effective council' includes the delivery of quality customer services. An effective scrutiny function of customer complaints and service performance is an essential element of that priority.

## **Implications**

### **Financial Implications**

**Jacqueline Van Mellaerts, Corporate Director (Finance & Resources)**  
**01277 312829/jacqueline.vanmellaerts@brentwood.gov.uk**

4. There are no direct financial implications from this report.

### **Legal Implications**

**Steve Summers, Strategic Director and Monitoring Officer**  
**01277 312705/steve.summers@brentwood.gov.uk**

5. The Council is required to have a complaints procedure, to ensure transparency and accountability it is good governance for the Council to report on the complaints and performance indicators.

### **Economic Implications**

**Phil Drane, Corporate Director (Planning & Economy)**  
**01277 312610/philip.drane@brentwood.gov.uk**

6. There are no direct economic implications from this report.

## **Background Papers**

None

## **Appendices to this report**

- Appendix A: Formal Complaints and Performance Indicator Working Group Report

<b>Committee:</b> Audit and Scrutiny	<b>Date:</b> 13 September 2022
<b>Subject:</b> Member Working Groups	<b>Wards Affected:</b> All
<b>Report of:</b> Steve Summers, Strategic Director	<b>Public</b>
<b>Report Author/s:</b> Name: Steve Summers Telephone: 01277 312500 E-mail: steve.summers@brentwood.gov.uk	<b>For Decision</b>

## Summary

At the Audit and Scrutiny Committee held on 5<sup>th</sup> July 2022, Councillor Cloke put forward for consideration the following:

*“Formation, make up and running of working groups. The membership of these groups does not seem to be assigned consistently or according to Widdecombe principles and I wonder if a standard approach should be applied. The work planned and completed by these groups is also opaque at best. My primary concern is the constitution working group but a review of the overall approach and other working groups would be of benefit”.*

This was **RESOLVED UNANIMOUSLY** and now forms part of the Scrutiny Work Programme and subject to this report.

## Recommendation(s)

**R1. That the Committee agrees that arrangements for Member Working Groups continue as set out in the Council’s Constitution.**

## Main Report

### **Introduction and Background**

1. The Audit & Scrutiny Committee can identify a Member Working Group (Task and Finish Group) to consider and review a matter if it wishes to do so under Part 4.4, 2.1 and 2.2 of the Council’s Constitution. In addition, the other decision-making committees can request the Audit & Scrutiny Committee to review any matters as necessary. Any findings, outcomes and/or recommendations are then reported to the appropriate committee for consideration. The working groups do not have any decision-making powers.

2. The Audit & Scrutiny Committee determines whether the matter should form part of its Scrutiny Work Programme and if so the scope of the review. In addition, Committee members agree the numbers required to sit on the Members Working Group, dependent on the subject matter, and put forward nominations from each party. An update of the Scrutiny Work Programme is reported to every Audit & Scrutiny Committee meeting.
3. Other decision-making committees can agree to form a Member Working Group and the principles of doing so are based on the above.

## Options

4. Currently, as set out above, the number of members who sit on a Member Working Group are determined by the appropriate committee following discussion and agreement based on the subject matter and the availability of members to attend the working groups. These are based on the overall number of seats each party has however there is not currently a standard approach.
5. For example, the table below sets out the arrangements for current and previous member working groups:

<b>Working Group</b>	<b>Conservatives</b>	<b>Liberal Democrats</b>	<b>Labour</b>	<b>Total</b>
Local Development Plan	3	2	1	6
Brentwood Leisure Trust	3	2	1	6
Performance Indicators & Formal Complaints	3	1	1	5
Housing Repairs & Maintenance Contractor	2	1	0	3

6. This arrangement has been in place since Audit & Scrutiny Committee came into being in 2001 and does allow for flexibility of the group size and make up dependent on the subject matter and member's availability.
7. There is the option for the Council to consider different arrangements for determining the size and make up of a Member Working Group. For example, this could be based on a standard approach, number of members of a working group for each party or as under the Local Government and Housing Act 1989 where seats on committees and sub-committees must be allocated in

accordance with the four principles of proportionality contained in sections 15, 16 and 17 of the Act.

8. Based on the current political arrangements within the Council of 21 Conservative Members, 14 Liberal Democrat Members and 2 Labour Members the most consistent standard arrangement for a Member Working Group, if Widdecombed, would be a total of 5 Members consisting of 3 Conservative and 2 Liberal Democrats based
9. As any standard arrangement would be subject to any political change then the matter would need to be amended at Annual Council each year and the Council's Constitution updated.
10. Whilst such arrangements are possible it could lead to a lack of flexibility in determining the size of the working group and dependent on the arrangement in place could disadvantage smaller political groups.

#### **Reasons for Recommendation**

11. The Constitution requires that the Audit & Scrutiny Committee considers matters agreed on its Scrutiny work programme.

#### **Consultation**

12. None

#### **References to Corporate Plan**

13. 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, Corporate Director (Finance & Resources) and Section 151 Officer**

**Tel/Email: 01277 312500/jacqueline.vanmellaerts@brentwood.gov.uk**

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

**Legal Implications****Name & Title: Steve Summers Strategic Director and Monitoring Officer****Tel & Email: 01277 312500/steve.summers@brentwood.gov.uk**

15. Any changes to the Council's Constitution would have to be reported to and agreed by Ordinary Council.

**Economic Implications****Name/Title: Phil Drane, Director - Place****Tel/Email: 01277 312500/philip.drane@brentwood.gov.uk**

16. There are no direct economic implications 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.

17. None

**Background Papers**

18. None

<b>Committee(s):</b> Audit and Scrutiny	<b>Date:</b> 13 September 2022
<b>Subject:</b> Scrutiny Work Programme 2022/23	<b>Wards Affected:</b> All
<b>Report of:</b> Steve Summers, Strategic Director	<b>Public</b>
<b>Report Author/s:</b> Name: Steve Summers Telephone: 01277 312500 E-mail: steve.summers@brentwood.gov.uk	<b>For Decision</b>

## 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.

## Recommendation(s)

**R1. That the Committee considers and agrees the 2022/23 Scrutiny work programme as set out in Appendix A with any additions agreed by the committee at the meeting.**

## Main Report

### **Introduction and Background**

1. At the Annual Council it was agreed that the committee structure would include the introduction of an Audit & Scrutiny Committee.
2. 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. 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. 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. The Constitution requires that the Audit & Scrutiny Committee agrees its Scrutiny work programme at each meeting of the Committee.

## **Consultation**

6. None

## **References to Corporate Plan**

7. 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, Corporate Director (Finance & Resources) and Section 151 Officer**

**Tel/Email: 01277 312500/jacqueline.vanmellaerts@brentwood.gov.uk**

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

### **Legal Implications**

**Name & Title: Steve Summers, Strategic Director and Monitoring Officer**

**Tel & Email: 01277 312500/steve.summers@brentwood.gov.uk**

9. There are no direct economic implications from this report

### **Economic Implications**

**Name/Title: Phil Drane, Corporate Director (Planning & Economy)**

**Tel/Email: 01277 312500/philip.drane@brentwood.gov.uk**

10. There are no direct economic implications 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.

11. None



## **Background Papers**

12. None

## **Appendices to this report**

Appendix A: Draft Scrutiny Work Programme – September - 2022/23

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# Audit & Scrutiny Committee

## 2022-23 Draft Scrutiny Work programme

Subject Matter	July	August	September	October	November	December	January	February	March
Local Development Plan									
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 2022/2023	Cllrs To be confirmed.								
<b>Detailed timeline</b>									
1. Working Group Meeting - 9th February 2022									
2. Report to Audit & Scrutiny Committee - 8th March 2022									
3. Working Group Meeting - tbc									
4. Report to Audit & Scrutiny Committee - tbc									
Subject Matter	July	August	September	October	November	December	January	February	March
Performance and Formal Complaints	Collate Data	Member Working Group	Report to Committee	Collate Data	Member Working Group	Report to Committee	Collate Data	Member working Group	Report to Committee
Membership 2022/2023	Cllrs Tanner, Hirst, Barrett, Naylor and Slade								
<b>Detailed timeline</b>									
1. Working Group meeting - 1st September 2022									
2. Report to Audit & Scrutiny Committee - 13th September 2022									
3. Working Group meeting - 24th October 2022									
4. Report to Audit & Scrutiny Committee - 15th November 2022									
5. Working Group meeting - 13th February 2023									
6. Report to Audit & Scrutiny Committee - 7th March 2023									

Subject Matter	July	August	September	October	November	December	January	February	March
Community Safety Partnership	Report to Committee								
<b>Detailed timeline</b>									
1. Report to Audit & Scrutiny Committee - 5th July 2022									
Subject Matter	July	August	September	October	November	December	January	February	March
Brentwood Leisure Trust		Member Working Group -	Report to Committee						
Scope	To determine lessons that can be learnt from the process of Brentwood Leisure Trust, the terms of transfer of provision of leisure, and the relationship between Brentwood Borough Council and Brentwood Leisure Trust throughout its existence. Identify recommendations for future leisure operating models that would improve services and avoid recurrence of the situation now faced by the Council.								
Membership 2021/2022	Cllrs Tanner, Hones, Poppy, Fulcher, Naylor and Dr Barrett.								
<b>Detailed timeline</b>									
1. Report to Audit & Scrutiny Committee - 26th January 2021									
2. Working Group Meeting - 3rd March 2021									
3. Working Group Meeting - 10th August 2021									
4. Working Group Meeting - 20th December 2021									
5. Report to Audit & Scrutiny Committee - 8th March 2022									
6. Working Group Meeting - 30th August 2022									
7. Report to Audit & Scrutiny Committee - 15th November 2022									
Subject Matter	July	August	September	October	November	December	January	February	March
Council Motions									Report to Committee
Subject Matter	July	August	September	October	November	December	January	February	March
Member representation on outside organisations			Working Group Meeting			Working Group Meeting			Report to Committee
Subject Matter	July	August	September	October	November	December	January	February	March
Review proportionality of working groups			Report to Committee						

## **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, of 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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