



# Agenda

## Audit and Scrutiny Committee

Tuesday, 15 November 2022 at 7.00 pm

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

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### Membership (Quorum – 3 )

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

### Substitute Members

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

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### Agenda

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### Live broadcast

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

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| 1. | Apologies for Absence                  |  |           |
| 2. | Minutes of the previous meeting        |  | 5 - 82    |
| 3. | Internal Audit Plan 2022/23            |  | 83 - 100  |
| 4. | Internal Audit Progress Report 2022/23 |  | 101 - 120 |
| 5. | Risk Management                        |  | 121 - 144 |
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7. **Brentwood Leisure Trust**

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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.

A handwritten signature in black ink, appearing to read 'J Stephenson', is centered on a light blue rectangular background.

Jonathan Stephenson  
Chief Executive

Town Hall  
Brentwood, Essex  
07.11.2022

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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.



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## Minutes

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### **Audit and Scrutiny Committee Monday, 26th September, 2022**

#### **Attendance**

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

#### **Apologies**

Cllr Mrs Murphy

#### **Substitute Present**

Cllr Wiles

#### **Also Present**

Cllr Barber  
Cllr Bridge  
Cllr Hossack

#### **Officers Present**

Steve Summers	-	Strategic Director
Jacqueline Mellaerts	Van	Corporate Director (Finance & Resources)
Janine Combrinck	-	Internal Audit, BDO

#### **LIVE BROADCAST**

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

#### **149. Apologies for Absence**

Apologies had been received from Cllr Murphy and Cllr Wiles was substitute.

#### **150. Minutes of the previous meeting**

The Minutes of the last meeting held on 25<sup>th</sup> July 2022 were agreed as a true record.

Mrs Van Mellaerts gave an update on the closing of the 2020/2021 Accounts. These have not yet been signed or an opinion issued. This is due to the lack of capacity at Ernest & Young (EY) to deliver a quality audit. There have been no material uncertainty elements identified. The Council's partner at EY, Nigel Harris, has since moved to another role and the new partner, Elizabeth Jackson, is now undertaking the audit. A revised timeline has been agreed and an Opinion to be issued by the end of November. Officers, in consultation with the Chair and Leader, will be writing a letter of complaint to EY stressing our dissatisfaction with the process.

With regards outstanding actions in relation to the s106 audit, Mrs Van Mellaerts advised she had updated Members via email.

Mrs Van Mellaerts also advised she was leading on recommendations from the 106 report and she would liaise with housing officers, and the interim Housing Director, and update Members at the next meeting on issues arising from that report.

#### **151. Internal Audit Progress Report 2022/23**

This report was 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. No reports had been finalised since the last Committee.

Mrs Combrinck summarised the report.

A partnership checklist was requested by Members which Mr Summers advised would be updated and circulated to Members.

Members noted the report.

#### **152. Internal Audit Plan 2022/23**

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

Due to an error, the report and agenda failed to publish. This item will be placed before Members at the next meeting. However, Appendix A, Internal Audit Plan 2022/23 was presented to Members as an "Information Only" item and duly noted.

### **153. Formal Complaints & Performance Indicator Working Group**

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

Addendums 3A,3B,4A and 4B, omitted from the Agenda, is appended to the Minutes.

Mr Summers summarised the report and advised that the housing structure has changed to reflect an additional housing maintenance manager, raising the total to 3 housing maintenance managers, focussing on repairs and maintenance. Also, pertaining to missed bins, the Director Marcus Hotten in attendance at the Working Group, will be reviewing the work involved in the performance in this particular area.

Mrs Van Mellaerts advised Members she had raised queries in relation to the Revenues and Benefits Performance Indicators which had dropped in the first quarter. This was in relation to the Council Tax Energy Rebate Scheme, and resources being diverted to focus on that scheme. There has now been an increase and expected turnaround has resumed.

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**:

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

#### **Reasons for Recommendation**

To ensure the Council provides quality customer services.

### **154. Member Working Groups**

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.

Mr Summers summarised the report.

The system currently applied allows for flexibility, expertise and experience of members to join the member working groups from all political parties.

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

Cllr Fulcher **MOVED** that the recommendation be changed to read:

**That the Committee agrees arrangements for Member Working Groups as set out in the Council's Constitution.**

This was agreed by the Chair.

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

**That the Committee agrees arrangements for Member Working Groups as set out in the Council's Constitution.**

#### **Reasons for Recommendation**

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

#### **155. Scrutiny Work Programme 2022/23**

The Constitution requires that the Audit & Scrutiny Committee agrees its Scrutiny work programme at each meeting of the Committee. This report provided 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** to:

**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.

**156. Urgent Business**

There were no items of urgent business.

The meeting concluded at 19:40

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**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.

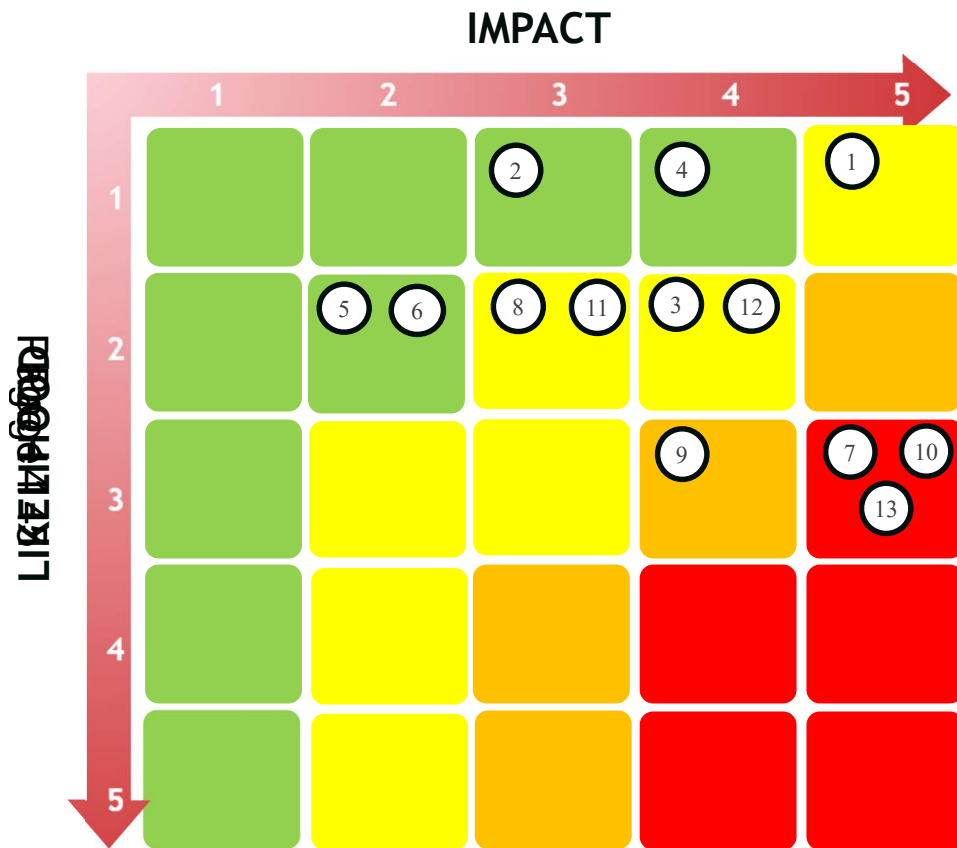
## Variations to the Plan

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	✓		✓

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# 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)

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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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# Minute Item 153

**Date: 1<sup>st</sup> September 2022**

**Audit & Scrutiny Committee**

**Performance Indicators and Formal Complaints Working Group Report**

**Working Group Members**

Cllr Tanner

Cllr Barrett

Cllr Hirst

Cllr Naylor

Cllr Slade

**Scope**

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

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

**Notes of the meeting on the 1<sup>st</sup> September 2022**

Attached as Addendum 1 are the notes of the meeting on the 1<sup>st</sup> September 2022.

**Terms of Reference**

The Working Groups Terms of Reference are attached at Addendum 2

## **1. Report Recommendations**

The report recommendations are set out in full below.

R.1 That the working group continue to monitor the outcomes of the Formal Complaints for the 4<sup>th</sup> Quarter of 2021/22 and 1<sup>st</sup> Quarter of 2022/23.

R.2 That the working group continue to monitor the outcomes of the Performance Indicators for the 4<sup>th</sup> Quarter of 2021/22 and 1<sup>st</sup> Quarter of 2022/23.

## **2. Introduction**

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

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

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

## **3. Explanation of Recommendations**

<b>Recommendation 1</b> That the working group continue to monitor the outcomes of the Formal Complaints for the 4 <sup>th</sup> Quarter of 2021/22 and first quarter of 22/23.
<b>Explanation</b> To continue to monitor formal complaints quarterly to identify common themes, trends or concerns.
<b>Recommendation 2</b> That the working group continue to monitor the outcomes of the Performance Indicators for the fourth quarter of 2021/22 and first quarter of 22/23.
<b>Explanation</b> To monitor associated annual or quarterly trends and identify areas of performance concern.

**Performance Indicators and Formal Complaints Working Group  
Minutes of Meeting 1<sup>st</sup> September 2022 18:30  
Virtual via Microsoft Teams**

**Present:** Cllr Roger Hirst (RH) - Chair  
Cllr Gareth Barrett (GB)  
Cllr Mellissa Slade (MS)

**Also present:** Steve Summers (SS) – Strategic Director  
Greg Campbell (GC) – Director – Policy and Delivery  
Marcus Hotten (MH) – Director – Environment  
Tracey Lilley (TL) – Director – Communities and Health  
Angela Abbott (AA) – Corporate Manager (Housing Needs & Independent Living)  
Shelley King (SK) – Performance & Digital Transformation Manager

**Apologies:** Cllr Sandy Tanner  
Phil Drane – Director - Place

**1. Welcome**

The Chair welcomed all present to the meeting.

**2. Terms of Reference**

These are attached to these minutes.

**3. Formal Complaints**

A presentation on formal complaints received for Q4 2021/22 and Q1 2022/23 was provided to the working group (Addendum 3A and 3B) by laed by SS with support from colleagues.

**Quarter 4 – 2021/22**

Overall number of complaints for 2021/22 were compared with previous years and the reduction in the number of complaints from 180 in 2020/21 to 132 in 2021/22 was noted. Of the 132 it was noted that 61 had been upheld by Officers. In addition, whilst it was noted there had been an improvement in responding to complaints in the last quarter at 89%, the overall yearly figure was 72%.

AA provided the working group an explanation of the Housing formal complaints that had been upheld in the 4<sup>th</sup> Quarter, advising there was a trend of a lack of communication with residents. She also advised that the Council had identified this issue and had developed a new Corporate Manager role to deal with this issue, and the Officer had started the same day as the meeting. Therefore, Officers were confident that there should be seen to be an improvement in communication with residents regarding Housing repairs and maintenance matters.

An improvement in street scene complaints regarding missed bins for this quarter was noted by the group for this quarter.

The working group then reviewed outstanding Local Government Ombudsman (LGO) and Housing Ombudsman complaints. Outcomes of outstanding investigations will continue to be reported to the working group as they are received.

### **Quarter 1 – 2022/23**

The number of complaints for the first quarter of 2022/23 was noted at 41 with 20 upheld by Officers. This compared to 38 received and 16 upheld in the first quarter of 2020/21. In addition, it was noted the performance in responding to complaints in the first quarter was 68% compared to the 4<sup>th</sup> Quarter 2020/21 of 89%. SS advised that this was due to resource issues within several departments and dealing with other matters.

AA advised members that the upheld Housing formal complaints followed the same trend as the 4<sup>th</sup> Quarter 2020/21.

The Working Group noted that despite the improvement in the 4<sup>th</sup> Quarter in 2020/21 out of the 10 upheld formal complaints in Quarter 1 2021/22 6 were for missed collections. GC confirmed that there was no pattern for the missed collections and was not necessarily the same crew.

The working group then reviewed outstanding Local Government Ombudsman (LGO) and Housing Ombudsman complaints. Outcomes of outstanding investigations will continue to be reported to the working group as they are received.

### **Working Group Action:**

1. For the working group to monitor these complaints against future quarters to identify concerns or themes.

#### **4. Performance Indicators**

##### **Quarter 4 – 2021/22**

The working group were provided with data for the council's key Performance Indicators (PIs) for Q3 2021/22 and Q1 2022/23 (Addendum 4A and 4B). The working group noted that the percentage of PIs meeting their target had increased from 42% in Quarter 3 to 58% in Quarter 4.

##### **Quarter 1 – 2022/23**

The working group noted that the percentage of PIs meeting their target had decreased from 58% in Quarter 4 to 23% in Quarter 1 in 2022/23.

RH advised that he had a separate meeting with Street Scene Officers regarding the waste and recycling PI's (as requested at a previous working group). The changes to these PIs which had provided a more consistent approach to the reporting of the PI's had also contributed to the initial decline of performance against targets. GB suggested it would be interesting to see the recycling figures in 2008 for a comparison.

Officers advised members that this had been due to the economic climate beginning to impact on council tenant's income increasing arrears. Further detailed work was being undertaken by Housing Officers to both understand and consider various options to assist this.

In addition, the Revenue and Benefit PI's was in part lower in performance for the first quarter due the impact and increase in admin and customer contact received in relation to the Council Tax Energy Rebate.

TL gave the working group an update on the actions being undertaken by Officers in relation to the current economic issues including the Council website signposting residents, supporting community groups, working with ECC and other districts. This along with other actions are included within an action plan that is being monitored and updated by Officers.

In relation to EO1 and EO2 (% of invoices paid within 20/30 days) SS advised the group that the council had recently moved to 'No Purchase Order No Pay'. This was a cultural change within the organisation and whilst having an initial effect on performance this was now improving.

**Working Group Action:**

1. For the working group to continue to review progress of the quarterly Performance Indicators.

**5. Any Other Business**

None

**6. Date of next meeting**

24<sup>th</sup> October 2022.



**Audit & Scrutiny Committee  
Performance Indicators & Formal Complaints Working Group**

Members of Working Group

Cllrs. Tanner, Barrett, Naylor, Slade and Hirst.

Terms of Reference

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



# **Members Working Group Formal Complaints Q4 2021/22**

**Jan-Mar 2022**

# Formal Complaints received annually

Department	2016/17	2017/18	2018/19	2019/20	2020/21
Assets	1	1	2	3	0
Building Control	0	0	0	1	0
Community Safety	0	0	1	1	7
Community Services	2	1	0	2	0
Customer Service	1	1	4	5	7
Democratic Services	1	0	0	2	1
Housing	30	38	47	75	66
Env Health & Licensing	0	1	3	4	10
Finance	0	0	2	0	0
Legal	1	0	0	0	0
Licensing	0	0	0	0	2
Parking	0	1	1	3	1
Planning	13	10	10	16	15
Revs & Bens	9	31	33	28	8
Streetscene	3	5	15	44	63
<b>Total</b>	<b>61</b>	<b>89</b>	<b>118</b>	<b>184</b>	<b>180</b>

# 2021/22 Formal Complaints received

Jan to Mar 2022

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Q4			
Department	Total	Upheld	%
ASB/Community Safety	2	1	50%
Assets	0	N/A	N/A
Community Services	0	N/A	N/A
Customer Services	0	N/A	N/A
Electoral Services	0	N/A	N/A
Environmental Health	1	1	100%
Licensing	0	N/A	N/A
Housing	12	8	67%
Human Resources	1	1	100%
Planning	3	2	67%
Revenues & Benefits	3	2	67%
Streetscene	5	1	20%
<b>Total</b>	<b>27</b>	<b>16</b>	<b>59%</b>

YTD			
Department	Total	Upheld	%
ASB/Community Safety	4	1	25%
Assets	1	0	0%
Community Services	1	0	0%
Customer Services	1	0	0%
Electoral Services	1	0	0%
Environmental Health	6	4	67%
Licensing	1	1	100%
Housing	58	26	45%
Human Resources	1	1	100%
Planning	18	6	33%
Revenues & Benefits	11	7	64%
Streetscene	29	15	52%
<b>Total</b>	<b>132</b>	<b>61</b>	<b>46%</b>

# 2021/22 % Formal Complaints responded to within agreed timeframe Jan to Mar 2022

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Q4		
Department	Total	%
ASB/Community Safety	2	100%
Assets	0	N/A
Community Services	0	N/A
Customer Services	0	N/A
Electoral Services	0	N/A
Environmental Health	1	100%
Licensing	0	N/A
Housing	12	75%
Human Resources	1	100%
Planning	3	100%
Revenues & Benefits	3	100%
Streetscene	5	100%
<b>Total</b>	<b>27</b>	<b>89%</b>

YTD		
Department	Total	%
ASB/Community Safety	4	75%
Assets	1	0%
Community Services	1	0%
Customer Services	1	0%
Electoral Services	1	100%
Environmental Health	6	100%
Licensing	1	100%
Housing	58	74%
Human Resources	1	100%
Planning	18	78%
Revenues & Benefits	11	100%
Streetscene	29	52%
<b>Total</b>	<b>132</b>	<b>72%</b>

# Channel received

	Q1	Q2	Q3	Q4
Online form	41%	46%	49%	52%
Email	43%	50%	41%	22%
Website enquiry	11%	0%	3%	11%
Via LGO/HO	3%	0%	3%	0%
Telephone	0%	0%	0%	4%
Letter	2%	4%	5%	11%

# Upheld Formal Complaints – Jan to Mar 2022

## Environmental Health



No	Complaint	Stage
1	<ol style="list-style-type: none"><li>1. Failure to actively take action to resolve a fly nuisance issue</li><li>2. Failure to respond to FOI correctly</li></ol>	Stage 2

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# Upheld Formal Complaints – Jan to Mar 2022

## ASB/Community Safety



No	Complaint	Stage
1	Not satisfied with the action and service received from National Enforcement Solutions	Stage 1



# Upheld Formal Complaints – Jan to Mar 2022

## Human Resources



No	Complaint	Stage
1	No response from Officer regarding HR enquiry	Stage 1

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# Upheld Formal Complaints – Jan to Mar 2022

## Housing



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No	Complaint	Stage
1	Leasehold Services 1. Misleading information during phone call 2. Language used in correspondence and review required for correspondence regarding financial information 3. Repeated mailing errors	Stage 1
2	Housing Needs 1. Contradicting previous correspondence regarding signing of forms 2. Lack of communication with Housing Officer	Stage 2
3	Housing Estates Refund not processed in timely manner	Stage 2
4	Housing Repairs Fence still not repaired on boundary of property	Stage 2
5	Scaffolding leaning on retaining wall – no appropriate response from Axis	Stage 1
6	Kitchen works have not progressed and require a full replacement	Stage 2

# Upheld Formal Complaints – Jan to Mar 2022

## Housing Continued



No	Complaint	Stage
7	<ol style="list-style-type: none"><li>1. Rising damp issues still ongoing despite previous complaint in 2019</li><li>2. No call-back response from Repairs Manager</li><li>3. Sewerage issues not rectified</li><li>4. Charged incorrectly and no response from Housing team</li></ol>	Stage 2
8	<ol style="list-style-type: none"><li>1. Since tree fell into garden, repairs to balcony have not taken place</li><li>2. Informed someone would attend property to assess damage but nobody has attended</li></ol>	Stage 1

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# Upheld Formal Complaints – Jan to Mar 2022

## Planning



No	Complaint	Stage
1	No response to letters sent to Enforcement Team	Stage 1
2	Failure of officer to respond to enquiries	Stage 1

# Upheld Formal Complaints – Jan to Mar 2022

## Revenues and Benefits



No	Complaint	Stage
1	Mishandling of Council Tax regarding name on Council Tax account	Stage 1
2	Long wait times to reach Council Tax team	Stage 1

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# Upheld Formal Complaints – Jan to Mar 2022

## Streetscene



No	Complaint	Stage
1	Numerous missed food waste collections	Stage 1

# Ombudsman Complaints/Decisions Jan-Mar 2022



	Service	LGO/HO	Complaint	Council's decision	Ombudsman outcome
1	Planning/Env Health	LGO	Dispute that condition in application has been achieved	Not upheld	Fault leading to injustice. Apology issued and £1000 compensation payment.
2	Street Scene	LGO	Failing to address complaints about littering on A12	Part upheld	Decision not to investigate – insufficient injustice
3	Planning	LGO	Time taken to make a decision on a retrospective Planning Application; Lack of consideration for interests of residents; Reluctance by the Planning department to use enforcement options	Part upheld	Decision not to investigate – too early to investigate the issues
4	Planning x 14	LGO	The Elms development - Homes built too close to sewage pumping station; Failure to enforce action to meet condition regarding the windows	Part upheld Ongoing discussions	Decision not to investigate at this moment in time whilst negotiations continue between residents and the Council
5	Housing	HO	Informed would need to apply for and pay for a dropped kerb	Not upheld	No maladministration found

# Ombudsman Continued Jan-Mar 2022



	Service	LGO/HO	Complaint	Council's decision	Ombudsman outcome
6	Housing	HO	Refusal of kitchen extension and refusal of disabled facilities grant use	Not upheld	Under investigation
7	Housing	LGO	Refusal to accept homeless application or provide prevention services	No FC submitted due to right to appeal	No fault found Recommendations made of good practise
8	Planning	LGO	Council's handling of neighbour's planning application in 2019	No FC submitted	Decision not to investigate due to length of time passed and no evidence to warrant an investigation

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# Local Government Ombudsman – Annual Review 2021/22



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Service	Decided/ completed complaints	Investigated	Upheld	%	Compliance	%	Satisfactory remedy provided by the organisation before reaching LGO	%
Environmental Services & Public Protection & Regulation	6	2	2		1		1	
Planning & Development	8	0	0					
Housing	5	2	1		1			
Highways & Transport	1	0	0					
<b>Total</b>	<b>20</b>	<b>4</b>	<b>3</b>	<b>75%*</b>	<b>2</b>	<b>100%*</b>	<b>1</b>	<b>33%*</b>

\*Compares to average of 51% in similar organisations

\*Compares to average of 100% in similar organisations

\*Compares to average of 20% in similar organisations

# Local Government Ombudsman Annual Review 2021/22 continued – Upheld Complaints



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	Service	Complaint	Decision reason	Remedy
1	Environmental Health	No response regarding ongoing loud music from neighbours property	Maladministration and injustice	Apology
2	Streetscene	Repeated missed garden waste	Maladministration and injustice	Already remedied
3	Housing	Permitted to bid on 3-bedroom properties but was informed this was incorrect by Housing team and was changed to 2-bedroom need	Maladministration and injustice	Apology, financial redress £600. Avoidable distress/time and trouble



# **Members Working Group**

# **Formal Complaints**

## **Q1 2022/23**

**Apr-Jun 2022**

# Formal Complaints received annually

Department	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22
Assets	1	1	2	3	0	1
Building Control	0	0	0	1	0	0
Community Safety	0	0	1	1	7	4
Community Services	2	1	0	2	0	1
Customer Service	1	1	4	5	7	1
Democratic Services	1	0	0	2	1	0
Housing	30	38	47	75	66	58
Electoral Services	0	0	0	0	0	1
Env Health	0	1	3	4	10	6
Finance	0	0	2	0	0	0
Human Resources	0	0	0	0	0	1
Legal	1	0	0	0	0	0
Licensing	0	0	0	0	2	1
Parking	0	1	1	3	1	0
Planning	13	10	10	16	15	18
Revs & Bens	9	31	33	28	8	11
Streetscene	3	5	15	44	63	29
<b>Total</b>	<b>61</b>	<b>89</b>	<b>118</b>	<b>184</b>	<b>180</b>	<b>132</b>

# 2022/23 Formal Complaints received

Apr to Jun 2022

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Q1			
Department	Total	Upheld	%
ASB/Community Safety	1	0	0%
Environmental Health	1	0	0%
Housing	14	8	57%
Parking	1	0	0%
Planning	6	1	17%
Revenues & Benefits	3	1	33%
Streetscene	15	10	67%
<b>Total</b>	<b>41</b>	<b>20</b>	<b>49%</b>

YTD			
Department	Total	Upheld	%
ASB/Community Safety	1	0	0%
Environmental Health	1	0	0%
Housing	14	8	57%
Parking	1	0	0%
Planning	6	1	17%
Revenues & Benefits	3	1	33%
Streetscene	15	10	67%
<b>Total</b>	<b>41</b>	<b>20</b>	<b>49%</b>

# 2022/23 Formal Complaints responded to within agreed timeframe Apr to Jun 2022

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Q1	
Department	%
ASB/Community Safety	100%
Environmental Health	100%
Housing	79%
Parking	0%
Planning	17%
Revenues & Benefits	33%
Streetscene	87%
<b>Total</b>	<b>68%</b>

YTD	
Department	%
ASB/Community Safety	100%
Environmental Health	100%
Housing	79%
Parking	0%
Planning	17%
Revenues & Benefits	33%
Streetscene	87%
<b>Total</b>	<b>68%</b>

# Channel received



	Q1	Q2	Q3	Q4
Online form	41%			
Email	49%			
Website enquiry	5%			
Via LGO/HO	2%			
Telephone	0%			
Letter	2%			

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# Upheld Formal Complaints – Apr to Jun 2022

## Housing



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No	Complaint	Stage
1	Housing Leasehold Communal gardens in Wealden House not being maintained and causing additional waste and dog fouling	Stage 1
2	Housing Needs Repeated attempts to have alarm payment refunded but not actioned	Stage 1
3	Housing Estates No response to emails or phone calls	Stage 2
4	Dispute regarding communal washing line that was removed by neighbour	Stage 2
5	Ongoing request for an area of land to be cleared	Stage 1
6	Housing Repairs Unacceptable condition of property when moving in	Stage 2



# Upheld Formal Complaints – Apr to Jun 2022

## Housing



No	Complaint	Stage
7	No response from repairs team	Stage 1
8	Unsafe kitchen floor ongoing issues	Stage 1

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# Upheld Formal Complaints – Apr to Jun 2022

## Planning



No	Complaint	Stage
1	<ol style="list-style-type: none"><li>1. Constant delays with pre application process</li><li>2. No response from emails requesting updates</li></ol>	Stage 1

# Upheld Formal Complaints – Apr to Jun 2022

## Revenues and Benefits



No	Complaint	Stage
1	No response from emails or letters sent to Housing Benefit	Stage 1

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# Upheld Formal Complaints – Apr to Jun 2022

## Streetscene



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No	Complaint	Stage
1	Two-month delay to replace broken garden waste bin	Stage 2
2	No response to emails within agreed timeframe	Stage 1
3	Repeated missed collections	Stage 1
4	Repeated missed collections	Stage 1
5	Food waste collected together with household waste	Stage 2
6	Repeated missed collections	Stage 1

# Upheld Formal Complaints – Apr to Jun 2022

## Streetscene



No	Complaint	Stage
7	Repeated missed collections	Stage 1
8	Collection of household waste at 4.45am	Stage 1
9	Repeated missed collections	Stage 1
10	Repeated missed collections and no return to recollect	Stage 1

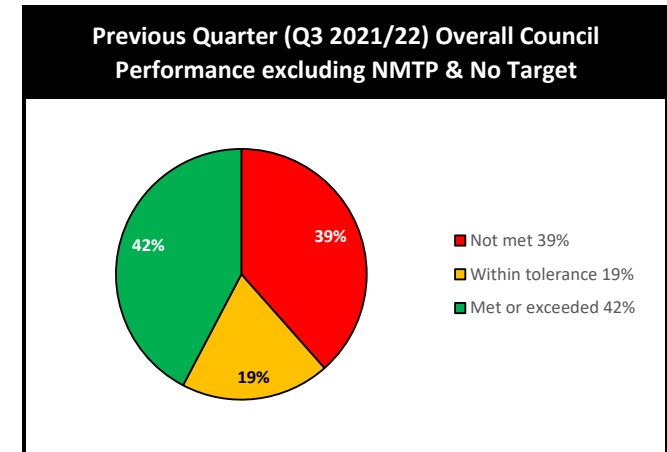
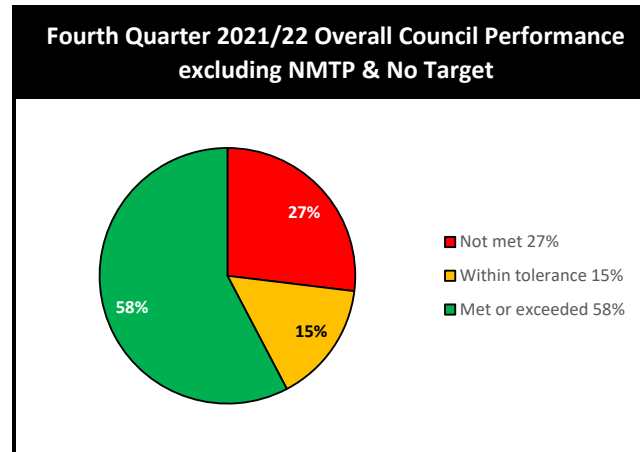
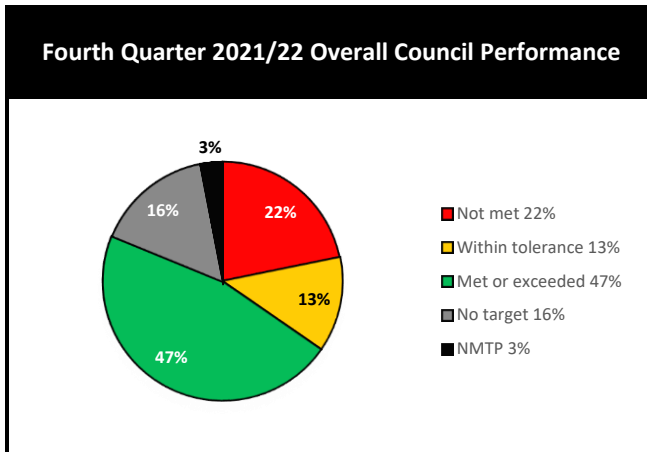
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# Ombudsman



	Service	LGO/HO	Complaint	Council's decision	Ombudsman outcome
1	Housing	HO	<ol style="list-style-type: none"> <li>1. Failure to respond to complaint</li> <li>2. Condition of property and handling of repairs</li> <li>3. Ongoing damp issues</li> <li>4. Recharge costs for drain clearance</li> <li>5. Handling of mutual exchange</li> </ol>	Part upheld	Outside jurisdiction – too much time passed
2	Housing	HO	Unhappy with handling of repairs and compensation offered; incorrect repairs carried out, delays and inconvenience caused	Part upheld	Service failure – compensation of £100
3	Housing	LGO	Dangerous HMO and treatment from Housing Officer	Not upheld	Decision not to investigate – too much time passed

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### Fourth Quarter 2021/22 Performance by Department

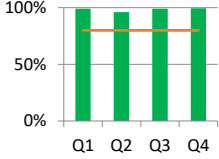

Department	Sub-Department	Red		Amber		Green		No Target		NMTP		Total
		No.	%	No.	%	No.	%	No.	%	No.	%	No.
Economy	Planning	0	0%	0	0%	5	83%	0	0%	1	17%	6
Environment	Street Scene	3	43%	1	14%	3	43%	0	0%	0	0%	7
	Environmental Health	1	50%	0	0%	1	50%	0	0%	0	0%	2
Housing	Housing	2	40%	1	20%	1	20%	1	20%	0	0%	5
Effective	Finance	0	0%	2	67%	0	0%	1	33%	0	0%	3
	Human Resources	0	0%	0	0%	0	0%	1	100%	0	0%	1
	Revenues and Benefits	0	0%	0	0%	5	100%	0	0%	0	0%	5
	Contact Centre	1	33%	0	0%	0	0%	2	67%	0	0%	3
<b>Total</b>		<b>7</b>	<b>22%</b>	<b>4</b>	<b>13%</b>	<b>15</b>	<b>47%</b>	<b>5</b>	<b>16%</b>	<b>1</b>	<b>3%</b>	<b>32</b>
<b>Previous Quarter Total</b>		<b>10</b>	<b>31%</b>	<b>5</b>	<b>16%</b>	<b>11</b>	<b>34%</b>	<b>5</b>	<b>16%</b>	<b>1</b>	<b>3%</b>	<b>32</b>


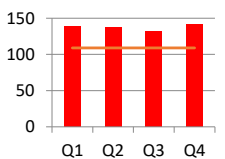


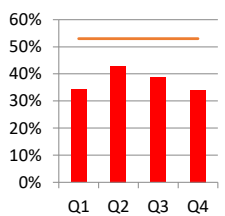


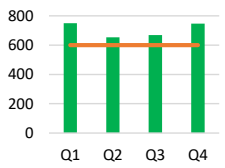


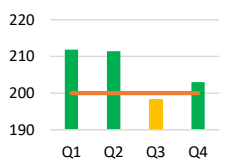


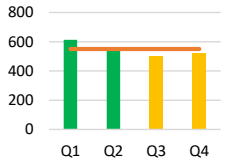

### Key


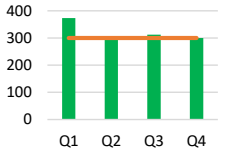


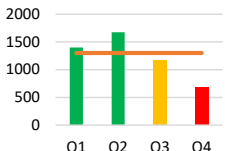


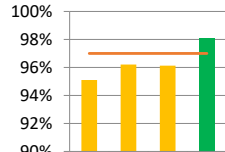


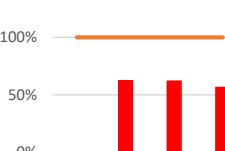

	Current performance is below target by more than the specified target deviation.
	Current performance is below target but is within tolerance.
	Current target has been met or exceeded.
	No target.
	Not measured this period.
	Performance for the quarter or year to date is improving (up) or deteriorating (down) compared to previous quarter or across the year.

Growing our economy														
Department and PI Code	Performance Indicator	Measure	Previous Quarterly Results			Latest Quarterly Results			Q Status & Trend	Q Graphic	2021/22 Year End			Commentary
			Q1 Result	Q2 Result	Q3 Result	Q4 Result	Q Target	Year End Result			Year End Target	Year End Status & Trend		
Planning P01	Number of new homes approved to be built in the Borough	Annual	NMTP	NMTP	NMTP	NMTP	No target	NMTP 	 471 492 291 541 61 2016/17 2017/18 2018/19 2019/20 2020/21	NMTP	No target	NMTP 	The gross number of new homes approved to be built in the Borough. Approvals for new homes help towards the Borough's supply of homes, specifically the required five-year housing supply (published annually).  Not measured at this point. Due to the introduction of a new monitoring framework this year, the 2021/22 result is not yet available.	
Planning P02	% of appeals allowed against the authority's decision to refuse planning applications (percentage)	Quarterly	44.40%	49.10%	21.40%	15.30%	31%	Green 	 60% 40% 20% 0% Q1 Q2 Q3 Q4	32.55%	31%	Amber 	Monitoring is done to understand why appeals happen and what can be done to reduce them / reduce number of overturns. Also working with agents to understand what we can do to help. An 'Appeals Update' is presented to Planning Committee which started on Feb 2021 to provide more detail on appeals.	
Planning P03	Processing of planning applications as measured against targets for 'Major' application types	Quarterly	100%	100%	100%	100%	50%	Green 	 100% 50% 0% Q1 Q2 Q3 Q4	100%	50%	Green 	Consistently high performance achieved throughout the year. Processes/performance are constantly being reviewed to ensure standards remain high. Number of Major application types received have not been affected by COVID. Processes have been tweaked to ensure business as usual and no detrimental effect to applicants.	
Planning P04	Processing of planning applications as measured against targets for 'Minor' application types	Quarterly	95.90%	98%	95%	100%	70%	Green 	 100% 50% 0% Q1 Q2 Q3 Q4	97%	70%	Green 	Consistently high performance. Processes/performance are constantly being reviewed to ensure standards remain high. Number of minor application types dropped off this year due to COVID, but not as much as expected. Processes have been tweaked to ensure business as usual and no detrimental effect to applicants.	


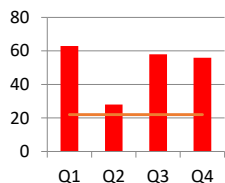


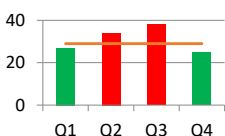


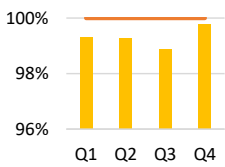


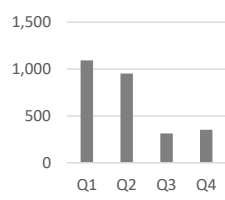




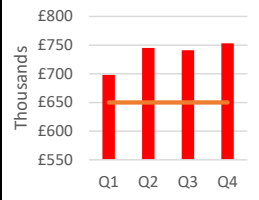
Planning P05	Processing of planning applications as measured against targets for 'Other' application types	Quarterly	99.10%	95.80%	98.90%	99.50%	80%	Green 		98.33%	80%	Green 	Consistently high performance achieved throughout the year. Processes/performance is constantly being reviewed to ensure standards remain high. Number of other application are at 4 year all time high, which is causing pressure on the service. Processes have been tweaked to ensure business as usual and no detrimental effect to applicants.
Planning P06	Percentage of planning applications approved	Quarterly	76.30%	83.40%	78.80%	80.30%	75%	Green 		79.70%	75%	Green 	This is a new PI for 2021/22 and reports approvals of all PS1 and PS2 applications (i.e. excl. pre-applications)

Protecting our environment														
Department and PI Code	Performance Indicator	Measure	Previous Quarterly Results			Latest Quarterly Results			Q Status & Trend	Q Graphic	2021/22 Year End			Commentary
			Q1 Result	Q2 Result	Q3 Result	Q4 Result	Q Target	Year End Result			Year End Target	Year End Status & Trend		
Street Scene and Environment E01	Residual household waste per household (kg)	Quarterly	139.11	137.13	132.1	141	109	Red 		137.33	109	Red 	Estimated as statistics to be verified by ECC.  2020/21 actuals - 544.4kg per household (34,010 households)  Residual waste has risen nationally in response to COVID-19 with more people being at home, ecommerce etc.	
Street Scene and Environment E02	Percentage of household waste arisings which have been sent by the authority for reuse, recycling, composting or anaerobic digestion	Quarterly	40.38%	42.04%	38.72%	33.95%	53%	Red 		38.77%	53%	Red 	Estimated as statistics to be verified by ECC  2020/21 actuals - 41.51%  The changeover of flats onto the new recycling scheme is proving difficult, with constant contamination of the communal bins, and some of these properties having insufficient room for kerbside collections.	
Street Scene and Environment E03	Paper and card recycled by tonne	Quarterly	720.45	652.73	668.4	747	600	Green 		2788.55	2400	Green 	This is a new PI for 2021/22.  Paper & card fluctuates per period with the main production centred around the public holidays of Easter and Christmas. The target set was uncertain at the time as we changed over from orange sacks to the new kerbside collection regime.	
Street Scene and Environment E04	Cans and plastic recycled by tonne	Quarterly	207.3	205.8	198.3	203	200	Green 		814.4	800	Green 	This is a new PI for 2021/22.  Cans & plastics are proving difficult for residents to understand due to the nature allowed by the recycling centre stringent targets. Most contamination arises around the Christmas period possibly to do with thin films and packaging having an effect.	
Street Scene and Environment E05	Mixed glass recycled by tonne	Quarterly	613.72	543.76	503.9	521	550	Amber 		2182.38	2200	Amber 	This is a new PI for 2021/22.  The use of glass could be skewed due to more people being at home, with a drop coming out of the earlier strains of the COVID virus.	

Street Scene and Environment E06	Food waste recycled by tonne	Quarterly	327.9	307.2	312.5	300	300	Green 		1247.6	1200	Green 	This is a new PI for 2021/22.  Food waste data should remain fairly static with minor variations depending on number of days collected.
Street Scene and Environment E07	Garden waste recycled and diverted from landfill per tonne	Quarterly	1388.9	1672.6	1169.5	684	1300	Red 		4915	5200	Amber 	This is a new PI for 2021/22.  There has been a marked increase in the number of brown bin leases this year with a steady increase on quarter collections, but fluctuations will arise as the seasons change so will update the quarter targets accordingly going forward.
Environmental Health EH01	Food safety/hygiene standards in food premises - % of broadly compliant food premises	Quarterly	95.10%	96.21%	96.19%	98.08%	97%	Green 		96.40%	97%	Amber 	During Q4 we were able to complete the outstanding inspections and many of the new businesses that had registered with us during the year, and the previous year.
Environmental Health EH02	Service requests investigated within target time (5 days)	Quarterly	NMTP	62.50%	65%	57%	100%	Red 		62.00%	100%	Red 	This is a new PI for 2021/22 and is being reported from Q2.  The overall number of service requests to EH has increased over the previous three quarters, this is placing a strain on the team resources. To address this going forward we are currently going out to recruitment for an additional staff member.

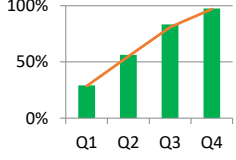
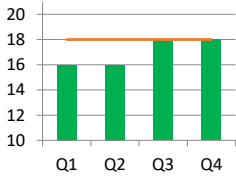
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Improving our housing														
Department and PI Code	Performance Indicator	Measure	Previous Quarterly Results			Latest Quarterly Results			Q Status & Trend	Q Graphic	2021/22 Year End			Commentary
			Q1 Result	Q2 Result	Q3 Result	Q4 Result	Q Target	Year End Result			Year End Target	Year End Status & Trend		
P 66 68 69 99	Housing H01	Average re-let times for Local Authority Housing	Quarterly	63 Days (37 GN, 112 SH, 53 TA)	28 Days (24 GN, 0 SH, 35 TA)	58 Days (47 GN, 71 SH, 64 TA)	56 Days (68 GN, 37 SH, 53 TA)	22 Days	Red 		51 Days	22 Days	Red 	Void turnaround has decreased as we see more voids coming in and works needed within them. We also saw a period here where voids were held longer than usual by estates to facilitate the decant of tenants from our development sites.
	Housing H04	Households living in temporary accommodation	Quarterly	27	34	38	25	29	Green 		31	29	Amber 	With recent government grants aimed at assisting homeless applicants into private rented accommodation and the completion of the Protect and Vaccinate scheme, the levels of Temporary Accommodation have reduced quite significantly in the last quarter.
	Housing H05	Gas servicing in Council homes	Quarterly	99.31%	99.25%	98.87%	99.77%	100%	Amber 		99.30%	100%	Amber 	LGSR (Landlord Gas Safety Record) compliance remains high and we continue to prioritise access to properties outstanding.
	Housing H07	No. of applicants on the waiting list for Local Authority housing	Quarterly	1,091	953	321	353	No Target	No Status 		680	No Target	No Status 	This is a new PI for 2021/22.  Housing Register: 154 Transfer Register: 199  Following the completion of the council's housing register re-registration project in line with the new Allocations Policy, our figures have decreased quite significantly. We have benchmarked our post re-registration figures with neighbouring boroughs and have identified that this is a reasonable response at this stage. We forecast a steady increase in applicants who continue to re-apply to join the register.

Housing H08	Average Rent Arrears Total (Current Tenants, Garages)	Quarterly	£698,450	£744,917	£741,419	£752,768	£650,000	Red 	 <table border="1"> <caption>Quarterly Average Rent Arrears (Thousands)</caption> <thead> <tr> <th>Quarter</th> <th>Arrears (Thousands)</th> </tr> </thead> <tbody> <tr> <td>Q1</td> <td>£698,450</td> </tr> <tr> <td>Q2</td> <td>£744,917</td> </tr> <tr> <td>Q3</td> <td>£741,419</td> </tr> <tr> <td>Q4</td> <td>£752,768</td> </tr> </tbody> </table>	Quarter	Arrears (Thousands)	Q1	£698,450	Q2	£744,917	Q3	£741,419	Q4	£752,768	£734,389	£650,000	Red 	<p>Our weighted average rent arrears is the highest it has ever been. In addition to this, we are seeing new arrears cases for accounts that have no record of being in debt previously. Officers have been advised to process 100% of recommendations and new officers are being trained to take over a larger portion of the processing. We have spoken to Rent Sense and they have provided us with an analysis of the Social Housing Sector across the UK, this data suggests that due to numerous social and economic factors, council tenants are going to see a sharp decrease in any disposable income and will fall into arrears.</p>
Quarter	Arrears (Thousands)																						
Q1	£698,450																						
Q2	£744,917																						
Q3	£741,419																						
Q4	£752,768																						

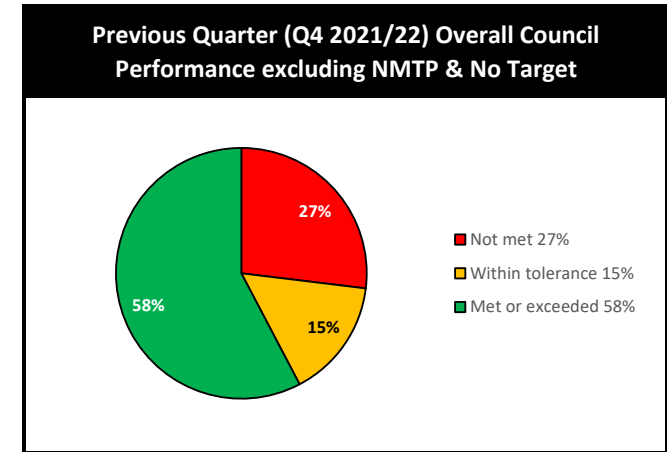
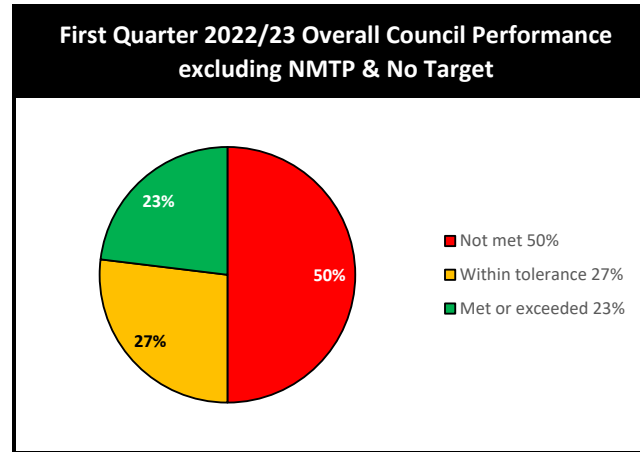
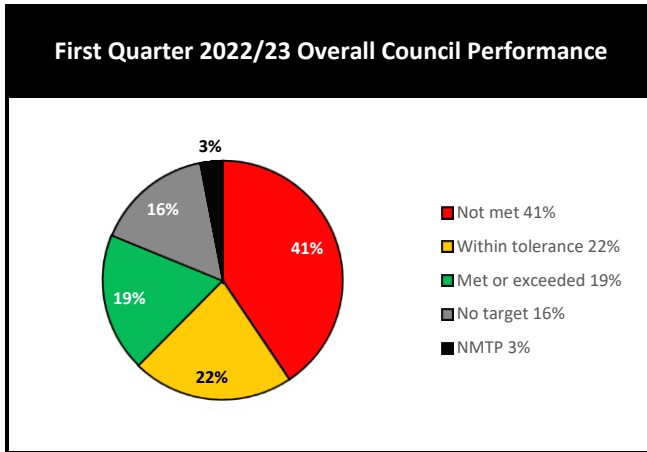
Delivering an effective and efficient council														
Department and PI Code	Performance Indicator	Measure	Previous Quarterly Results			Latest Quarterly Results			Q Status & Trend	Q Graphic	2021/22 Year End			Commentary
			Q1 Result	Q2 Result	Q3 Result	Q4 Result	Q Target	Year End Result			Year End Target	Year End Status & Trend		
Finance E01	% of invoices from local suppliers paid within 20 day	Quarterly	91.02%	89.17%	88.11%	92.45%	95%	Amber ↑		90.19%	95%	Red ↑	Q4 had an improvement, with all departments now live with No PO No Pay. We are expecting the KPIs to take a slight dip with departments and suppliers alike getting used to this new process. Will monitor and assist departments where needed.	
Finance E02	% of invoices from all suppliers paid within 30 days	Quarterly	96.38%	92.12%	91.90%	93.52%	95%	Amber ↑		93.48%	95%	Amber ↑	Q4 had an improvement, with all departments now live with No PO No Pay. We are expecting the KPIs to take a slight dip with departments and suppliers alike getting used to this new process. Will monitor and assist departments where needed.	
Finance E03	Value of corporate debt	Quarterly	£1.547m	£2.886m	£1.245m	£2.676m	Reduction from previous quarter	No Status ↓		£2.676m	Reduction from previous quarter	No Status ↓	Vast proportion of debt is associated with SAIL and ECC with their invoices making up over 50% of all debt.	
Human Resources HR03	Number of days sickness lost per month	Monthly	Apr 104 May 184 Jun 176	Jul 176 Aug 186 Sep 147	Oct 202 Nov 168 Dec 154	Jan 187 Feb 216 Mar 231	No Target	No Status ↓		2131	No Target	No Status ↓	This PI reflects the number of working days lost to sickness each month. Absence figures for Q4 compared to this time last year have increased. This is due to a number of employees off due to long term absences (28 days or more). With the main reason for long term absence being long covid, skin disorder and a heart condition. We continue to support managers over the last quarter and through managing absences under the policy have seen a positive return to work for some of these employees. In terms of short term absences the main reasons for short term absences for Q4 was colds/coughs/flu, covid (including side effects of the vaccine or self isolation), or anxiety/depression/stress. We continue to offer support to all employees around their wellbeing by way of wellbeing check ins, employee assistance programme, regular 1:1s and team meetings, Mental Health First Aiders, wellbeing teams channel, wellbeing sway site, lunch and learn sessions and encouraging a form of physical activity.	

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Revs & Bens CT01	Council Tax collection	Quarterly	29.20%	56.30%	83.30%	97.60%	97%	Green 		97.60%	97%	Green 	The year end collection has exceeded its target of 97%, and is 0.6% above the expected figure. However is still lower by 0.2% than at the end of the year prior to the commencement of the global pandemic. No formal enforcement action took place until August 2021 giving the Debt Recovery team a very short timeframe to make up for the collection losses experienced during the pandemic. However during this time the back office team have worked hard to reach out to customer and use a more proactive approach to reducing customer arrears. The team have not only looked at cash collection but by assessing customer income/financial circumstances to see if Council Tax Reduction and or other discounts and disregards are applicable along with working with external partners and organisations to assist the most vulnerable in our community together with many referrals to our own Community Engagement Team and applications for discretionary payments. Also we have used the bad debt provision to assist with previous years arrears.
Revs & Bens CT03  Page 0271	Housing Benefit and Pensioner Council Tax Support - time taken to process <b>new</b> claims (days)	Quarterly	16	16	18	18	18	Green 		17	18	Green 	The target has been reduced from 21 days to 18 days for 2021/22.  New claims for this quarter and year to date remain at target despite increased call on resources for other activities and loss of experienced members of staff. With fewer new claims received due to changes in legislation where fewer are left eligible to claim Housing Benefit rather than Universal Credit Housing costs, it is the more complicated cases of temporary and supported accommodation which the team are to deal with. By the nature of these vulnerable tenants obtaining documentation with the month that legislation requires us to give customers to do so makes targets less than one month quite a challenge but one that we are meeting with careful monitoring and chasing customers and relevant organisations in order to get Housing Benefit in payment at the earliest opportunity
Revs & Bens CT05	Housing Benefit and Pensioner Council Tax Support - time taken to process Change of Circumstances (days)	Quarterly	5	5.5	6	3.5	6	Green 		5	6	Green 	The target has been reduced from 8 days to 6 days for 2021/22.  We are at target for this PI despite additional calls on our resources. Continued monitoring of days to process and outstanding work to ensure work is moved through to completion

Revs & Bens CT07	Council Tax Reduction scheme for working age persons - time taken to process <b>new</b> applications (days)	Quarterly	3	3	2	2.5	3	Green ↓		2.62	3	Green ↓	The target has been reduced from 5 days to 3 days for 2021/22.  We have dedicated officers working on CTR applications to ensure these are processed in a timely manner to ensure that accounts are up to date so that residents made aware how much and when they are required to pay their Council Tax.
Revs & Bens CT08	Council Tax Reduction scheme for working age persons - time taken to process change of circumstances (days)	Quarterly	2	3	2	3	3	Green ↑		2.5	3	Green ↑	The target has been reduced from 5 days to 3 days for 2021/22.  We have dedicated officers working on Council Tax Reduction applications to ensure these are processed in a timely manner to ensure that accounts are up to date so that residents made aware how much and when they are required to pay their Council Tax.
Contact Centre CC02	Telephone calls taken by the Contact Centre for those services undertaken by the Contact Centre	Quarterly	13,969	13,769	11,665	11,539	No Target	No Status ↓		50,942	No Target	No Status ↓	This figure depicts the number of calls received via the main Council telephone no. 01277 312500 and that have selected the applicable service from the options provided. It does not include calls that have selected option '0'. The services undertaken by the Contact Centre are Environmental Health, Licensing, Planning, Building Control, Parking, Operational Services and Housing Services.
Contact Centre CC03	Website sessions	Quarterly	200,356	133,370	180,536	323,584	No Target	No Status ↑		837,846	No Target	No Status ↑	Website sessions are defined as:  A session is the period time a user is actively engaged with your website. By default, if a user is inactive for 30 minutes or more, any future activity is attributed to a new session. Users that leave your site and return within 30 minutes are counted as part of the original session.  A new corporate website was launched in June 2021, which now includes cookie consent. We will carefully monitor trends associated with this across 2021/22.
Contact Centre CC05	Time taken to answer calls (seconds)	Quarterly	33	71	83	108	60	Red ↓		73.75	60	Red ↓	This is a new PI for 2021/22.  Benchmarking across Essex reports varying targets for time to answer. We have set our target relatively low in recognition of the important of maintaining a good level of customer service.  Current trend - We have had limited staff receiving calls due to illness and we are recruiting after a resignation.






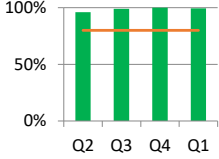


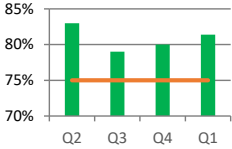

### First Quarter 2022/23 Performance by Department


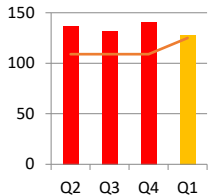


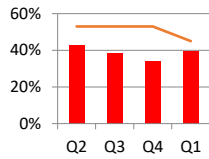


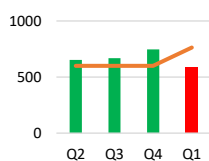


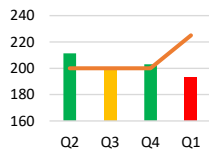


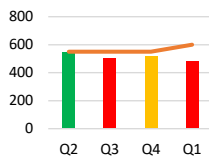

Department	Sub-Department	Red		Amber		Green		No Target		NMTP		Total
		No.	%	No.	%	No.	%	No.	%	No.	%	No.
Economy	Planning	0	0%	1	17%	4	67%	0	0%	1	17%	6
Environment	Street Scene	5	71%	2	29%	0	0%	0	0%	0	0%	7
	Environmental Health	1	50%	1	50%	0	0%	0	0%	0	0%	2
Housing	Housing	2	40%	1	20%	1	20%	1	20%	0	0%	5
Effective	Finance	1	33%	1	33%	0	0%	1	33%	0	0%	3
	Human Resources	0	0%	0	0%	0	0%	1	100%	0	0%	1
	Revenues and Benefits	3	60%	1	20%	1	20%	0	0%	0	0%	5
	Contact Centre	1	33%	0	0%	0	0%	2	67%	0	0%	3
<b>Total</b>		<b>13</b>	<b>41%</b>	<b>7</b>	<b>22%</b>	<b>6</b>	<b>19%</b>	<b>5</b>	<b>16%</b>	<b>1</b>	<b>3%</b>	<b>32</b>
<b>Previous Quarter Total</b>		<b>7</b>	<b>22%</b>	<b>4</b>	<b>13%</b>	<b>15</b>	<b>47%</b>	<b>5</b>	<b>16%</b>	<b>1</b>	<b>3%</b>	<b>32</b>


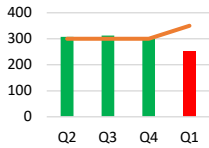


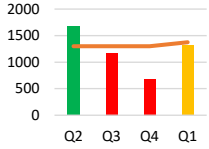


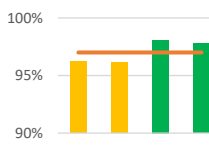


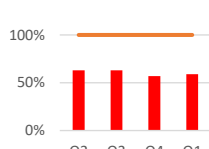

### Key


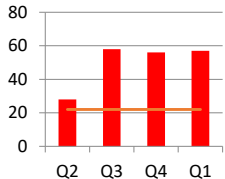


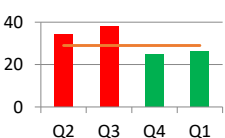


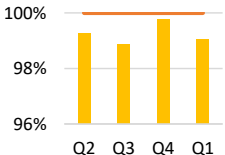


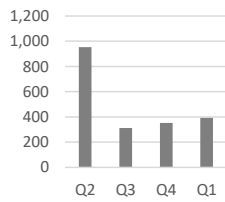

	Current performance is below target by more than the specified target deviation.
	Current performance is below target but is within tolerance.
	Current target has been met or exceeded.
	No target.
	NMTP Not measured this period.
	Performance for the quarter or year to date is improving (up) or deteriorating (down) compared to previous quarter or across the year.


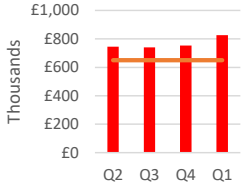

Growing our economy													
Department and PI Code	Performance Indicator	Measure	Previous Quarterly Results			Latest Quarterly Results			Q Graphic	2022/23 Year to Date			Commentary
			Q2 Result	Q3 Result	Q4 Result	Q1 Result	Q Target	Q Status & Trend		Year to Date Result	Year to Date Target	Year to Date Status & Trend	
Planning P01	Number of new homes approved to be built in the Borough	Annual	NMTP	NMTP	NMTP	NMTP	No target	NMTP 		NMTP	No target	NMTP 	<p>The gross number of new homes approved to be built in the Borough. Approvals for new homes help towards the Borough's supply of homes, specifically the required five-year housing supply (published annually). The total for 2020/21 is lower than previous years. This is likely due to an increase in extensions to existing dwelling since the pandemic, lack of available land (we need the Local Plan to be adopted to unlock green belt sites) and people turning their focus to home renovations.</p> <p>Not measured at this point. Due to the introduction of a new monitoring framework this year, the 2021/22 result is not yet available.</p>
Planning P02	% of appeals allowed against the authority's decision to refuse planning applications (percentage)	Quarterly	49.10%	21.40%	15.30%	33.30%	31%	Amber 		33.30%	31%	Amber 	Monitoring is done to understand why appeals happen and what can be done to reduce them / reduce number of overturns. Also working with agents to understand what we can do to help. An 'Appeals Update' is presented to Planning Committee to provide more detail on appeals.
Planning P03	Processing of planning applications as measured against targets for 'Major' application types	Quarterly	100%	100%	100%	100%	50%	Green 		100%	50%	Green 	Consistently high performance achieved throughout the year. Processes/performance are constantly being reviewed to ensure standards remain high. Number of Major application types received have not been affected by COVID. Processes have been tweaked to ensure business as usual and no detrimental effect to applicants.
Planning P04	Processing of planning applications as measured against targets for 'Minor' application types	Quarterly	98%	95%	100%	100%	70%	Green 		100%	70%	Green 	Consistently high performance. Processes/performance are constantly being reviewed to ensure standards remain high. Number of minor application types dropped off this year due to COVID, but not as much as expected. Processes have been tweaked to ensure business as usual and no detrimental effect to applicants.


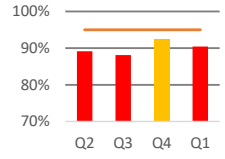


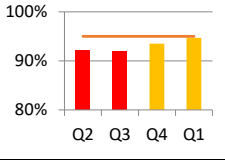


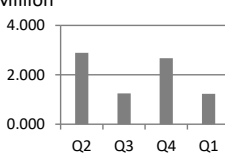


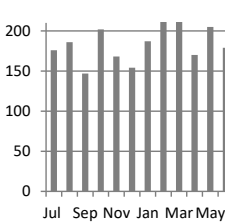

Planning P05	Processing of planning applications as measured against targets for 'Other' application types	Quarterly	95.80%	98.90%	99.50%	99.40%	80%	Green 		99.40%	80%	Green 	Consistently high performance achieved throughout the year. Processes/performance is constantly being reviewed to ensure standards remain high. Number of other application are at 4 year all time high, which is causing pressure on the service. Processes have been tweaked to ensure business as usual and no detrimental effect to applicants.
Planning P06	Percentage of planning applications approved	Quarterly	83.40%	78.80%	80.30%	81.40%	75%	Green 		81.40%	75%	Green 	This reports approvals of all PS1 and PS2 applications (i.e. excl. pre-applications)

Protecting our environment														
Department and PI Code	Performance Indicator	Measure	Previous Quarterly Results			Latest Quarterly Results			Q Status & Trend	Q Graphic	2022/23 Year to Date			Commentary
			Q2 Result	Q3 Result	Q4 Result	Q1 Result	Q Target	Year to Date Result			Year to Date Target	Year to Date Status & Trend		
Street Scene and Environment E01	Residual household waste per household (kg)	Quarterly	137.13	132.1	130.45	130.22	125	Amber 		128	125	Amber 	The target has been changed from 109kg to 125kg in 2022/23.  The figures still need verification by ECC but the number of kg's per household is returning to more pre-COVID levels.	
Street Scene and Environment E02	Percentage of household waste arisings which have been sent by the authority for reuse, recycling, composting or anaerobic digestion	Quarterly	42.04%	38.72%	35%	40.00%	45%	Red 		39.40%	45%	Red 	The target has been changed from 53% to 45% in 2022/23.  Whilst the figures are still to be verified by ECC, recycling is seeing an increase possibly due to more of the population returning to normal working practices away from the home.	
Street Scene and Environment E03	Paper and card recycled by tonne	Quarterly	652.73	668.4	716.42	589.0	763	Red 		582.7	763	Red 	The target has been changed from 600 tonnes to 763 tonnes in 2022/23.  With the working population returning to the office, this commodity is seeing the majority of falls in recycling and the blue recycling sacks were getting heavier during Q4 of 2021/22.	
Street Scene and Environment E04	Cans and plastic recycled by tonne	Quarterly	205.8	198.3	199.88	196.6	225	Red 		193.3	225	Red 	The target has been changed from 200 tonnes to 225 tonnes in 2022/23.  Tonnages are falling in this area, but due to the commodity being light in nature it is only slight variation.	
Street Scene and Environment E05	Mixed glass recycled by tonne	Quarterly	543.76	503.9	503.41	484.5	600	Red 		482.1	600	Red 	The target has been changed from 550 tonnes to 600 tonnes in 2022/23.  With people returning to normal from the pandemic, home entertaining is falling as residents return to the High Street.	

Street Scene and Environment E06	Food waste recycled by tonne	Quarterly	307.2	312.5	299.8	250.8	350	Red 		250.8	350	Red 	The target has been changed from 300 tonnes to 350 tonnes in 2022/23.  As per mixed glass above.
Street Scene and Environment E07	Garden waste recycled and diverted from landfill per tonne	Quarterly	1672.6	1169.5	684	1310.3	1375	Amber 		1310.3	1375	Amber 	The target has been changed from 1300 tonnes to 1375 tonnes in 2022/23.  This is very seasonal commodity. The spring growth was very healthy and produced a lot of waste. The recent dry spell will see this fall for Q2 as a result.
Environmental Health EH01	Food safety/ hygiene standards in food premises - % of broadly compliant food premises	Quarterly	96.21%	96.19%	98.08%	97.75%	97%	Green 		97.75%	97%	Green 	During Q1 we have had a number of new premises registrations (which are uncompliant until inspected). We are continuing to find premises which are at a lower standard of hygiene than pre-Covid.
Environmental Health EH02	Service requests investigated within target time (5 days)	Quarterly	62.50%	65%	57%	59%	100%	Red 		59%	100%	Red 	The first quarter of 22/23 has been a very challenging time for the Environmental Health team, with a record number of service requests coming in. In spite of the larger number of requests, the team have managed to slightly improve their response speed. We will be working further over the coming months to improve yet further on this performance.


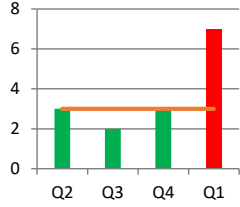


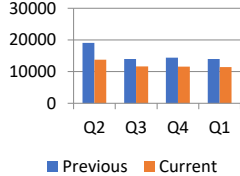


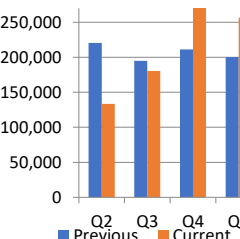


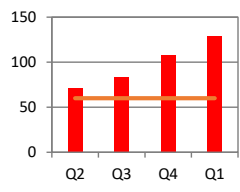

Improving our housing														
Department and PI Code	Performance Indicator	Measure	Previous Quarterly Results			Latest Quarterly Results			Q Status & Trend	Q Graphic	2022/23 Year to Date			Commentary
			Q2 Result	Q3 Result	Q4 Result	Q1 Result	Q Target	Year to Date Result			Year to Date Target	Year to Date Status & Trend		
Housing H01	Average re-let times for Local Authority Housing	Quarterly	28 Days (24 GN, 0 SH, 35 TA)	58 Days (47 GN, 71 SH, 64 TA)	56 Days (68 GN, 37 SH, 53 TA)	57 Days (46 GN, 101 SH, 38 TA)	22 Days	Red 		57 Days	22 Days	Red 	Void turnaround has decreased as we see more voids coming in and works needed within them. We also saw a period here where voids were held longer than usual by estates to facilitate the decant of tenants from our development sites and this is likely to continue for a short time more.	
Housing H04	Households living in temporary accommodation	Quarterly	34	38	25	26	29	Green 		26	29	Green 	Temporary accommodation has remained quite stable in the last quarter with move on and allocations balancing out figures. We have experienced an increase in more complex cases and hospital discharges which have posed a challenge with the resources we have available.	
Housing H05	Gas servicing in Council homes	Quarterly	99.25%	98.87%	99.77%	99.04%	100%	Amber 		99.04%	100%	Amber 	LGSR (Landlord Gas Safety Record) compliance remains high and we continue to prioritise access to properties outstanding.	
Housing H07	No. of applicants on the waiting list for Local Authority housing	Quarterly	953	321	353	393	No Target	No Status 		393	No Target	No Status 	Housing Register: 187 Transfer Register: 206  Following the completion of the council's housing register re-registration project, we have seen a steady increase in applicants who continue to re-apply to join the register. The implementation of the new Home Options website will also now allow applicants to submit documents directly to their housing register applications which will improve our current processing times. We estimate that applicants will continue to steadily increase as more people begin to satisfy the council's 5 year residency criteria.	

Housing H08	Average Rent Arrears Total (Current Tenants, Garages)	Quarterly	£744,917	£741,419	£752,768	£826,591	£650,000	Red 	 <table border="1"> <caption>Average Rent Arrears Total (Thousands)</caption> <thead> <tr> <th>Quarter</th> <th>Arrears Total (Thousands)</th> </tr> </thead> <tbody> <tr> <td>Q2</td> <td>~700</td> </tr> <tr> <td>Q3</td> <td>~700</td> </tr> <tr> <td>Q4</td> <td>~700</td> </tr> <tr> <td>Q1</td> <td>~800</td> </tr> </tbody> </table>	Quarter	Arrears Total (Thousands)	Q2	~700	Q3	~700	Q4	~700	Q1	~800	£826,591	£650,000	Red 	We are now beginning to see the cost of living rises affect our rent arrears. Whilst officers continue to process 100% of cases where a payment is due, the arrears are still increasing. New processes and interventions are being explored along with additional advice and guidance for residents to help them pay their rent
Quarter	Arrears Total (Thousands)																						
Q2	~700																						
Q3	~700																						
Q4	~700																						
Q1	~800																						

Delivering an effective and efficient council														
Department and PI Code	Performance Indicator	Measure	Previous Quarterly Results			Latest Quarterly Results			Q Status & Trend	Q Graphic	2022/23 Year to Date			Commentary
			Q2 Result	Q3 Result	Q4 Result	Q1 Result	Q Target	Year to Date Result			Year to Date Target	Year to Date Status & Trend		
Finance F01	% of invoices from local suppliers paid within 20 day	Quarterly	89.17%	88.11%	92.45%	90.45%	95%	Red 		90.45%	95%	Red 	As anticipated, the KPIs took a slight dip with the introduction of No PO No Pay, however the dip wasn't as high as expected. Invoices are being paid within terms a lot more regularly, so should see an improvement moving into Q2	
Finance F02	% of invoices from all suppliers paid within 30 days	Quarterly	92.12%	91.90%	93.52%	94.68%	95%	Amber 		94.68%	95%	Amber 	The KPIs show the best result and the closest to the target of 95% over the last 4 quarters, therefore it appears that No PO No Pay is having a positive affect on invoices overall. We did anticipate the KPIs to take a dip while officers adapted to the new procedure, but seems it has been implemented in departments very well.	
Finance F03	Value of corporate debt	Quarterly	£2.886m	£1.245m	£2.676m	£1.227m	Reduction from previous quarter	No Status 		£1.227m	Reduction from previous quarter	No Status 	Debt decreased with the payment of large value invoice. Corporate debt will fluctuate when big value invoices are raised at end of certain months.	
Human Resources HR03	Number of days sickness lost per month	Monthly	Jul 176 Aug 186 Sep 147	Oct 202 Nov 168 Dec 154	Jan 187 Feb 216 Mar 231	Apr 170 May 205 June 179	No Target	No Status 		554	No Target	No Status 	This PI reflects the number of working days lost to sickness each month. Absence figures for Q1 compared to this time last year have increased in April and May, however we saw a decrease in June. This is due to a number of employees off due to long term absences (28 days or more). With the main reason for long term absence being long covid, injury/fracture and a heart condition. We continue to support managers over the first quarter and through managing absences under the policy have seen a positive return to work for some of these employees. In terms of short term absences, the main reasons for short term absences for Q1 was colds/coughs/flu, covid (including side effects of the vaccine or self isolation), or anxiety/depression/stress. We continue to offer support to all employees around their wellbeing by way of wellbeing check ins, employee assistance programme, regular 1:1s and Team meetings, Mental Health First Aiders, wellbeing teams channel, wellbeing sway site, lunch and learn sessions and encouraging a form of physical activity.	



Revs & Bens CT01	Council Tax collection	Quarterly	56.30%	83.30%	97.60%	28.80%	29%	Amber 		28.80%	29%	Amber 	In year collection for Council Tax is where we expect it to be, not quite at target, but very close. Customers are finding themselves in financial difficulty due to the general rise in cost of living, including energy bills. We continue to support through our outreach programmes led by our community and welfare teams, that offer support and advice with money and debt management amongst a whole plethora of other services. Previous years' collection is more challenging and is also impacted by refunds, write offs, the age of the debt and what recovery actions are available. The back office team are being proactive in their approach to cases where no payment has been received. Customers have been contacted for help, support and advice. Together with this the team have actively dialled out to customers to offer the same along with adjust instalment plans.
Revs & Bens CT03	Housing Benefit and Pensioner Council Tax Support - time taken to process <b>new</b> claims (days)	Quarterly	16	18	18	24	18	Red 		24	18	Red 	This reduction in processing performance is due to the impact and increase in admin and customer contact received in relation to the Council Tax Energy Rebate. Our DWP relationship manager has confirmed that they were expecting a reduction in overall processing times and that all authorities have experienced the same issues due to the energy rebate payments. We have dedicated officers working on new claims to ensure these are processed as quickly as possible to alleviate financial hardship. However we do have to rely on customers providing information, which builds in delays that are out of our control. We use email or text messages to ensure the information we need is provided quickly.
Revs & Bens CT05	Housing Benefit and Pensioner Council Tax Support - time taken to process Change of Circumstances (days)	Quarterly	5.5	6	3.5	12	6	Red 		12	6	Red 	Change of circumstances have become more involved for various reasons including; the calculation of customers earnings being more complex to assess due to the nature of a customers employment. The increase in zero hour contracts and more frequent changes to wages from month to month has made these assessments more complicated and time consuming. We have also seen additional daily customer notifications from the DWP for customer entitlement to Universal Credit, this information can be duplicated, can be incorrect or incomplete, but each piece of work has to be scrutinised before a decision on each can be made. This makes it a resource intensive process.
Revs & Bens CT07	Council Tax Reduction scheme for working age persons - time taken to process <b>new</b> applications (days)	Quarterly	3	2	2.5	3	3	Green 		3	3	Green 	Our days to process new applications remains on target for the first quarter. We have dedicated officers working on Council Tax Reduction applications to ensure these are processed in a timely manner to ensure that accounts are up to date so that residents made aware how much and when they are required to pay their Council Tax.

Revs & Bens CT08	Council Tax Reduction scheme for working age persons - time taken to process change of circumstances (days)	Quarterly	3	2	3	7	3	Red 		7	3	Red 	This reduction in processing performance is due to the impact and increase in admin and customer contact received in relation to the Council Tax Energy Rebate. However, now that we are coming to the end of this project, we expect performance to improve.
Contact Centre CC02	Telephone calls taken by the Contact Centre for those services undertaken by the Contact Centre	Quarterly	13,769	11,665	11,539	11,456	No Target	No Status 		11,539	No Target	No Status 	This figure depicts the number of calls received via the main Council telephone no. 01277 312500 and that have selected the applicable service from the options provided. It does not include calls that have selected option '0'. The services undertaken by the Contact Centre are Environmental Health, Licensing, Planning, Building Control, Parking, Operational Services and Housing Services.
Contact Centre CC04 <b>PAUSE 2022/23</b>	Website sessions	Quarterly	133,370	180,536	323,584	256,554	No Target	No Status 		256,554	No Target	No Status 	Website sessions are defined as:  A session is the period time a user is actively engaged with your website. By default, if a user is inactive for 30 minutes or more, any future activity is attributed to a new session. Users that leave your site and return within 30 minutes are counted as part of the original session.  A new corporate website was launched in June 2021, which now includes Cookie consent. We will continue to monitor trends associated with this across 2022/23.
Contact Centre CC05	Time taken to answer calls (seconds)	Quarterly	71	83	108	129	60	Red 		129	60	Red 	Benchmarking across Essex reports varying targets for time to answer. We have set our target relatively low in recognition of the important of maintaining a good level of customer service.  Current trend - There has been an increase in demand following the Council Tax Rebate throughout the quarter. We are still operating with 1 position vacant.

<b>Committee:</b> Audit and Scrutiny Committee	<b>Date:</b> 15 November 2022
<b>Subject:</b> Internal Audit Plan 2022/23	<b>Wards Affected:</b> all
<b>Report of:</b> Jacqueline Van Mellaerts, Corporate Director (Finance & Resources) & Section 151 Officer	<b>Public</b>
<b>Report Author/s:</b> Name: Jacqueline Van Mellaerts, Corporate Director (Finance & Resources) & Section 151 Officer E-mail: jacqueline.vanmellaerts@brentwood.gov.uk	<b>For Decision</b>

## Summary

This report covers the Internal Audit Plan for 2022/23, included in Appendix A. This report was made to the previous Audit & Scrutiny Committee and tabled on the evening as was not included within the agenda due to an administrative error. The report was noted but is now before members to approve the Internal Audit Plan for 2022/23.

## Recommendation(s)

**Members are asked to:**

**R1. Approve the Internal Audit Plan 2022/23 attached in Appendix A**

**R2. Delegated authority is given to the Section 151 Officer to amend the plan in year as necessary to deliver the contract.**

## **Introduction and Background**

BDO has been the appointed Internal Auditor for the Council since 1 April 2014.

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

1. The Internal Audit Plan sets out the proposed work to be undertaken in 2022/23 and is attached as Appendix A to this report.
2. A summary outline plan was presented to the Audit and Scrutiny Committee in July 2022. The full plan now includes a risk assessment, audit charter and indicative 3 year programme.

3. It is recommended that delegated authority is given to the Section 151 Officer, should the plan need to be amended in year, to align itself with current resources and service requirements.

### **Reasons for Recommendation**

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

### **Consultation**

4. Not applicable.

### **References to Corporate Plan**

5. Good financial management, risk management and internal control underpin all priorities within the Corporate Plan.

### **Implications**

#### **Financial Implications**

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

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

6. Internal Audit supplier for 2022/23 have been procured using the appropriate procurement framework. Internal resources will be required to deliver the internal audit plan.

#### **Legal Implications**

**Name & Title: Claire Mayhew, Corporate Manager (Democratic Services) and Deputy Monitoring Officer**

**Tel & Email: 01277 312500/claire.mayhew@brentwood.gov.**

7. 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.gov.uk**

8. There are no economic implications arising from this report.

### **Background Papers**

9. None

### **Appendices to this report**

10. Appendix A – Internal Audit Plan 2022/23



**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.

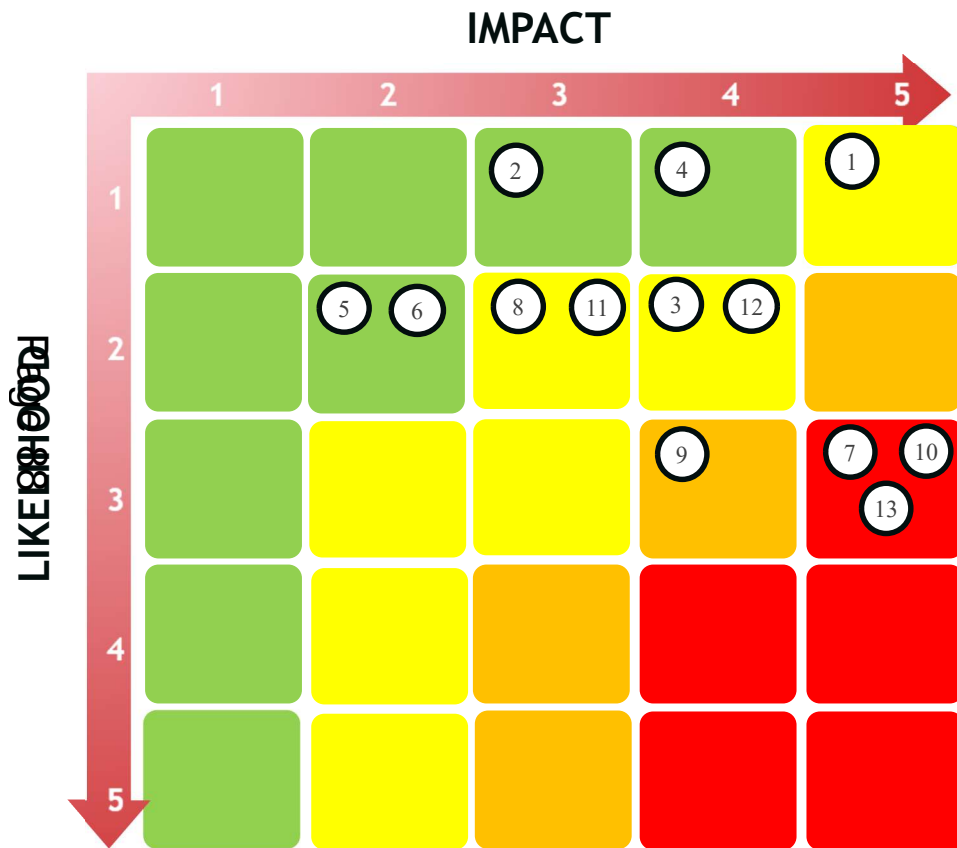
## Variations to the Plan

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	✓		✓

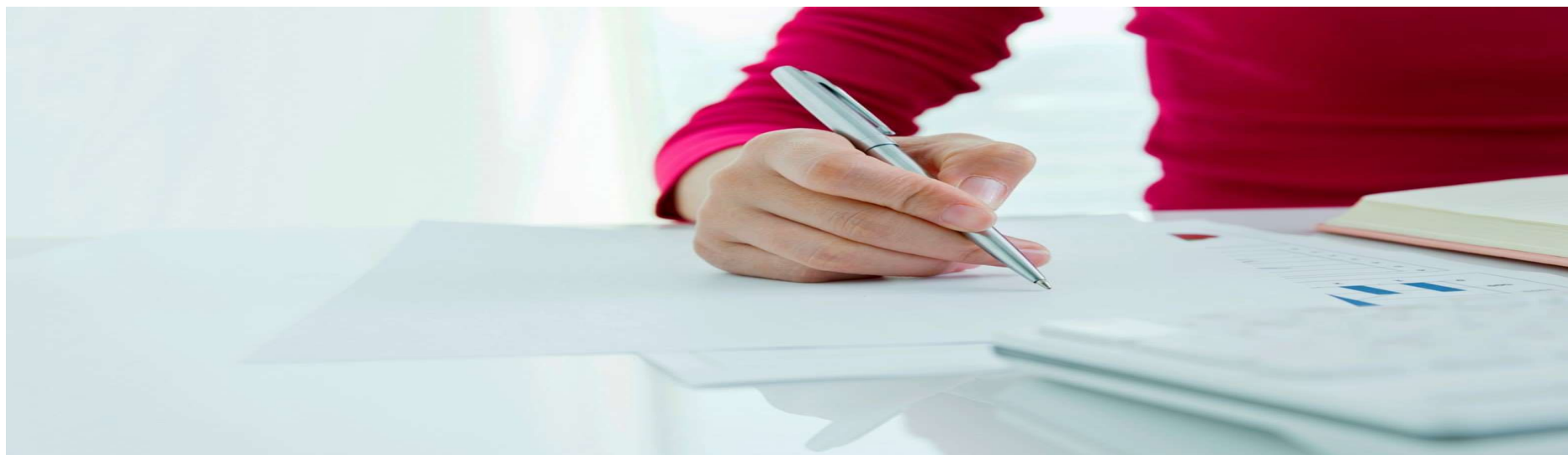
# INTERNAL AUDIT OPERATIONAL PLAN 2022/23

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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# Agenda Item 4

<b>Committee:</b> Audit and Scrutiny	<b>Date:</b> 15 November 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 was presented as a separate agenda item for the Audit and Scrutiny Committee meeting in September 2022 and November 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, with work in progress on two audits and planning being carried out for the remaining 2022/23 audits. The lack of progress on audits reports is due to officers not having the capacity to respond to internal audit requests for information.

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: Claire Mayhew, Corporate Manager (Democratic Services) and Deputy Monitoring Officer**

**Tel & Email: 01277 312500/claire.mayhew@brentwood.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.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

November 2022

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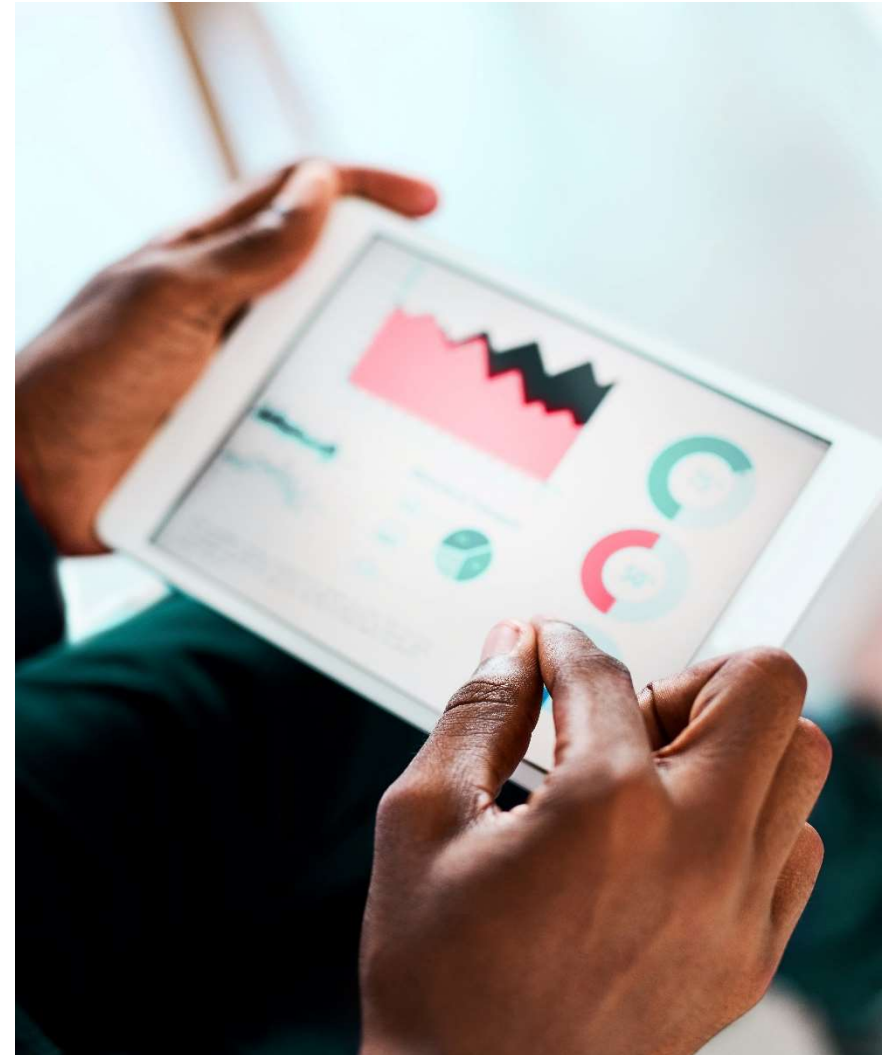
Appendix A

IDEAS | PEOPLE | TRUST

**IBDO**

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# SUMMARY

## 2018 - 2022

	Total Recs	H	M	L	To follow up	Complete		In progress		Overdue		Not Due	
						H	M	H	M	H	M	H	M
<b>2021/22</b>													
Risk management	3	-	3	-	3	-	-	-	-	-	-	-	3
Main financial systems	5	-	2	3	2	-	1	-	1	-	-	-	-
Capital projects	1	-	1	-	1	-	-	-	-	-	-	-	1
Partnerships	2	-	2	-	2	-	-	-	2	-	-	-	-
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>2020/21</b>													
Procurement and contract management	6	-	4	2	4	-	4*	-	-	-	-	-	-
Disaster recovery and business continuity	1	-	1	-	1	-	-	-	-	-	1	-	-
Cyber security	4	-	3	1	3	-	2	-	-	-	1	-	-
Environment - Street cleaning, fly tipping and enforcement	6	2	4	-	6	-	-	-	-	-	-	2*	4*
Licensing	7	2	4	1	6	-	-	-	-	-	-	2*	4*

2018 - 2022	Total Recs	H	M	L	To follow up	Complete		In progress		Overdue		Not Due	
						H	M	H	M	H	M	H	M
<b>2019/20</b>													
Trade waste	2	-	1	1	1	-	-	-	-	-	1	-	-
<b>2018/19</b>													
PCI/DSS Compliance	5	1	4	-	5	1	3	-	-	-	1	-	-
Total	57	7	41	9	48	1	16	-	6	-	7	6	12

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

# SUMMARY

Of the 196 high and medium priority recommendations raised over the period 2018 to 2022, 165 have been closed, six are in progress, seven are overdue and 18 are not yet due or not included in the follow up.

We have confirmed with reference to evidence that one recommendation has been completed/closed since our last follow up report.

Six high priority recommendations are outstanding, which are not included in the follow up as they are being re-audited in 2022/23.

## 2021/22

Of the 24 high or medium priority recommendations raised in 2021/22, six are in progress, three are overdue and six are not yet due. The not yet due recommendations include two 2 high priority recommendations relating to Section 106 agreements.

## 2020/21

Of the 49 high or medium priority recommendations raised in 2020/21, two are overdue and 12 are not included in the follow up. The 12 not included in the follow up include six Licensing recommendations (two of which are high priority) and six Steet cleaning, fly-tipping and enforcement recommendations (two 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 high or medium priority recommendations raised in 2019/20, one is overdue.

## 2018/19

Of the 26 high or medium priority recommendations raised in 2018/19, one is overdue.

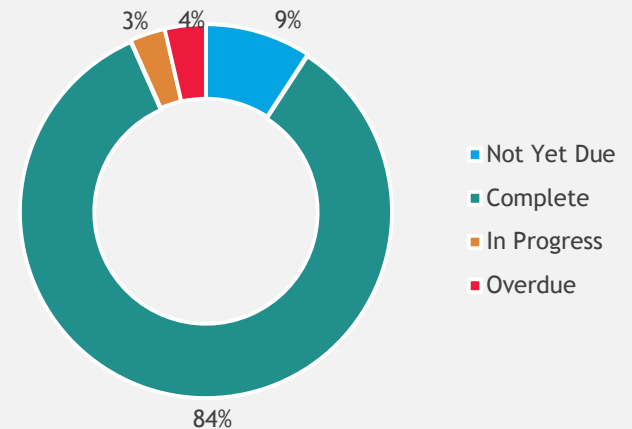
## 2017/18

Of the 80 high or medium priority recommendations raised in 2018/19, none are outstanding.

### REQUIRED AUDIT & SCRUTINY COMMITTEE ACTION:

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

### 2018 - 2022 Cumulative implementation



## RECOMMENDATIONS: COMPLETE SINCE LAST FOLLOW UP REPORT

AUDIT	ACTIONS AGREED	PRIORITY LEVEL	MANAGER RESPONSIBLE	DUE DATE	CURRENT PROGRESS
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><del>September 2022</del></p> <p>Closed</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><u>Internal Audit comment:</u></p> <p>Recommendation closed following receipt of evidence from the Procurement Officer of a contract that was renewed in September 2022.</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
2021/22 - Planning	<p>21/22 PLN rec 1</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 applications</li> <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> <li>• Complaints.</li> </ul>	Medium	Caroline Corrigan (Corporate Manager Planning Development Management)	<p><del>May 2022</del></p> <p>September 2022</p> <p>December 2022</p>	<p><u>Management update:</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> <p>Officers are drawing examples from local authority peer groups and reviewing the Council's Constitution with a view to producing a Handbook that officers can use.</p> <p><u>Internal audit comment:</u></p> <p>Recommendation kept open until a Handbook has been produced.</p>

AUDIT	RECOMMENDATIONS MADE	PRIORITY LEVEL	MANAGER RESPONSIBLE	DUE DATE	CURRENT PROGRESS
2021/22 - Planning	<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><del>September 2022</del></p> <p>December 2022</p>	<p><u>Management update:</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>Recommendation kept open until a Handbook has been produced that includes a process for declaring interests in planning applications.</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><del>September 2022</del></p> <p>December 2022</p> <p><del>July 2022</del></p> <p><del>September 2022</del></p> <p>December 2022</p> <p><del>July 2022</del></p> <p><del>September 2022</del></p> <p>December 2022</p>	<p><u>Previous 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>No update received from officers since the previous follow-up report.</p>

AUDIT	RECOMMENDATIONS MADE	PRIORITY LEVEL	MANAGER RESPONSIBLE	DUE DATE	CURRENT PROGRESS
2021/22 - Partnerships	<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>Previous 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> <p>No update received from officers since the previous follow-up report.</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 facts about each loan that demonstrates that it meets the requirements of the Treasury Management Strategy in terms of risks and affordability.</p>	Medium	Alistair Greer (Principal Accountant - Financial reporting)	<p><del>September 2022</del></p> <p>January 2023</p>	<p><u>Management update:</u></p> <p>Officers are continuing to develop processes for implementing this proposal. The implementation of these has been affected by internal restructuring within the Finance Team, and the target date is now January 2023.</p> <p><u>Internal audit comment:</u></p> <p>Recommendation remains open.</p>
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> </ul>	Medium	Gary Price-Sampson (Building Control Team Leader)	<p><del>June 2022</del></p> <p><del>October 2022</del></p> <p>December 2022</p>	<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>This action currently remains open</p> <p><u>Internal audit comment:</u></p> <p>Recommendation remains open.</p>

AUDIT	RECOMMENDATIONS MADE	PRIORITY LEVEL	MANAGER RESPONSIBLE	DUE DATE	CURRENT PROGRESS
	<p>- All approved applications within a specified timeframe.</p> <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>				

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## RECOMMENDATIONS: OVERDUE

These recommendations have been marked as overdue as they have exceeded their original and revised implementation dates by at least once. Therefore, they have now missed at least two revised 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><del>September 2022</del></p> <p><del>December 2022</del></p>	<p><u>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 and therefore the training is still outstanding.</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>

AUDIT	ACTIONS AGREED	PRIORITY LEVEL	MANAGER RESPONSIBLE	DUE DATE	CURRENT PROGRESS
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 attending events to ensure they are aligned with the service's target market.</p> <p>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.</p> <p>c) Liaise with the food safety team to identify new businesses that may require trade waste services.</p> <p>d) Undertake cold-calling of local businesses in the borough to attract new customers.</p>	Medium	Mike Dun (Trade Waste Officer)	<p><del>March 2020</del></p> <p><del>March 2021</del></p> <p><del>September 2022</del></p> <p>June 2023</p> <p><del>October 2019</del></p> <p><del>February 2020</del></p> <p>Closed</p> <p><del>October 2019</del></p> <p><del>February 2020</del></p> <p>Closed</p> <p><del>Ongoing</del></p> <p><del>March 2021</del></p> <p><del>March 2022</del></p> <p><del>September 2022</del></p> <p>June 2023</p>	<p><u>Management update:</u></p> <p>This action is on hold as we are still focussing on ensuring we are meeting the needs of our current clientele in terms of the collection of residual waste and the relatively new recycling collection service. The service will shortly be subject to a review and it is hoped that once complete, resources will be identified to undertake the business development of the trade waste service.</p> <p>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.</p> <p>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.</p> <p>As per part a above.</p> <p><u>Internal audit comment:</u></p> <p>Parts b and c were previously closed.</p> <p>Parts (a) and (d) remain open.</p>

AUDIT	ACTIONS AGREED	PRIORITY LEVEL	MANAGER RESPONSIBLE	DUE DATE	CURRENT PROGRESS
2020/21- Cyber Security	<p><b>20/21 CSec rec 1:</b></p> <p>a) The Council should establish a cyber security awareness programme for all staff and implement the approach that is planned to raise awareness for Members and senior management.</p> <p>b) Training completion should be monitored and there should be a record of all the training that has been provided and completed.</p>	Medium	Tim Huggins (ICT Manager)	<p>July 2021</p> <p><del>October 2021</del></p> <p><del>April 2022</del></p> <p><del>June 2022</del></p> <p><del>September 2022</del></p> <p>February 2023</p>	<p><u>Management update:</u></p> <p>The Council is now partnering with Rochford District Council to provide training and is targeting Jan/Feb 2023 to complete the training.</p> <p><u>Internal audit comment:</u></p> <p>Recommendation remains open.</p>
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><del>September 2022</del></p> <p>December 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, although the Council has considered how each Council would respond should there be any power outages.</p> <p>The Council is registered with Gov.uk Notify and IT has successfully used this method of communication on a number of occasions to inform staff when there is an IT issue.</p> <p>The Council has considered how each Council would respond should there be any power outages.</p> <p><u>Internal audit comment:</u></p> <p>First part of the recommendation previously closed by Internal audit. However, second part of recommendation regarding a test of business continuity arrangements remains open.</p>

AUDIT	ACTIONS AGREED	PRIORITY LEVEL	MANAGER RESPONSIBLE	DUE DATE	CURRENT PROGRESS
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>o Defining roles and responsibilities</li> <li>o Description of type of personal data breach</li> <li>o Steps taken in case of a breach</li> <li>o Risk assessments and escalations</li> <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>c) 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>	Medium	Tim Huggins (ICT Manager)	<p>January 2022</p> <p><del>June 2022</del></p> <p><del>September 2022</del></p> <p>December 2022</p>	<p><u>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> <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>This remains outstanding and we are working with Evalian to provide resource and project management to carry out the Gap Analysis.</p> <p><u>Internal audit comment:</u></p> <p>Recommendation remains open.</p>

AUDIT	ACTIONS AGREED	PRIORITY LEVEL	MANAGER RESPONSIBLE	DUE DATE	CURRENT PROGRESS
2021/22 - IT Data Breaches	<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>	Medium	Tim Huggins (ICT Manager)	<p><del>December 2021</del></p> <p><del>June 2022</del></p> <p><del>September 2022</del></p> <p>March 2023</p>	<p><u>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>We found that the online training had some issues in connecting to the current working environment, and although useable wasn't fully reliable. This is a local issue at Brentwood. From October 22 we are providing all staff new equipment which is better aligned and is targeted to be completed by the end of the calendar year. We can then rollout the new online portal. Target is to give all officers a window of Jan-Mar 23 to complete.</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 regulations and best practices to ascertain if staff have been appropriately trained.</p>			<p><del>December 2021</del></p> <p><del>June 2022</del></p> <p><del>September 2022</del></p> <p>March 2022</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. The IG Group will work with Evalian to continue to update the training in line with industry regulations.</p> <p><u>Internal audit comment:</u></p> <p>Recommendation remains open.</p>

AUDIT	ACTIONS AGREED	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><del>September 2022</del></p> <p>December 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 officers.</p>

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<b>Committee:</b> Audit and Scrutiny Committee	<b>Date:</b> 15 November 2022
<b>Subject:</b> Risk Management	<b>Wards Affected:</b> All
<b>Report of:</b> Jacqueline Van Mellaerts, Corporate Director – Finance & Resources	<b>Public</b>
<b>Report Author/s:</b> Name: Sue White, Risk & Insurance Officer Telephone: 01277 312500 E-mail: sue.white@brentwood.gov.uk	<b>For Information</b>

## Summary

The report updates members of the Audit & Scrutiny Committee on the status of the Council's 2022/2023 Strategic Risk Register and high-level operational risks.

As a result of the current risk review the risk scores have remained the same from the previous review in August.

Of the high-level operational risks, one risk score has been increased, and the other risks scores have remained the same.

## Main Report

### **Introduction and Background**

1. The governance arrangements set out in the 'Insurance & Risk Management Strategy' and terms of reference of committees from our constitution require the Audit and Scrutiny Committee to review the strategic and operational risks every quarter.
2. The strategic and operational risk registers are monitored by Senior Leadership Team (SLT) and the Extended Leadership Team (ELT) who consider the risks, the mitigations and agrees the content. It is the responsibility of the Audit & Scrutiny Committee to review the strategic risks and confirm they are confident that the risks associated within this register are those which are strategic and relevant to the organisation at this point in time and the considered future.
3. Work continues to embed Risk Management within the Council. It is important that all staff become involved in the risk management process and become aware of their responsibilities in identifying and managing risk. A Risk Management Fund of £5k was allocated within the insurance tender, which is deducted from the annual premium, for use on Risk Management improvements for the Council. The remaining fund of £2,600 for 2021-22 together with £3,400 for 2022-2023 was allocated to a Motor Fleet Risk Assessment, which was

carried out on 16 May 2022. A written report summarising the findings has now been provided with a grading for Fleet Trucks as Fair (126 points) this can be improved further to Good (76 points) with implementation of the risk improvement advice. These advisory risk improvement actions are now being considered by the Director of Environment, together with the Health and Safety Officer.

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

4. Risk Management continues to be imbedded quarterly within the Senior Leadership Team reports, where Service Heads discuss the top-level risks for their service areas to ensure that the risks are updated to reflect the ongoing changes.
5. The Risk and Insurance Officer will continue to work with risk managers to maintain the good progress to date and further develop a consistent application of risk management considerations across all operations of the Council.

### Strategic Risks

6. In accordance with the Council's Insurance and Risk Management Strategy, risk owners have reviewed their risks and updated them.
7. Attached to this report at Appendix A is a summary showing the current status of each risk.
8. As a result of the current risk review the risk scores have remained the same from the previous review in August.
9. A new risk has been added to the Strategic Risk:
  - RSK14 – Inflationary Pressures (row 73)  
This risk has been added due to the current national economic climate. Regular budget monitoring and cost of living action plan in place. Risk score Likelihood 3 x Impact 4 = High 12

### Risk Matrix

10. The thirteen risks are plotted on the risk matrix in Table 1. The current assessment identifies that three risks are categorised as very high in the red area of the risk matrix.

**Table 1 – Risk Matrix**

Likelihood / Probability	Definite	Low (5)	Medium (10)	High (15)	V. High (20)	V. High (25)
	Very Likely	Low (4)	Medium (8)	High (12)	V. High (16)	V. High (20)
	Likely	Low (3)	Medium (6)	Medium (9)	High (12) RSK9 RSK14	V. High (15) RSK7 RSK10 RSK13
	Unlikely	Low (2)	Low (4) RSK5 RSK6	Medium (6) RSK8 RSK11	Medium (8) RSK3 RSK12	High (10)
	Highly Unlikely	Low (1)	Low (2)	Low (3) RSK2	Medium (4) RSK4	Medium (5) RSK1
		Negligible	Minor	Moderate	Significant	Major
Negative Impact / Severity						

Likelihood x Impact = Risk Score

No.	Risk	No.	Risk
1	Failure to adopt a local plan in line with national policy	8	Unable to react to major incident
2	Failure to develop an environmental strategy and action plan	9	Lack of Organisational Capacity
3	Failure to deliver a clear Leisure Strategy	10	Unable to meet income projections
4	Failure to deliver Strategic Housing Development Plan	11	Not compliant with data protection legislation
5	Lack of Strategic Direction	12	Contract/Partnership Failure within organisation
6	Failure to deliver objectives within Corporate Strategy	13	Risk from a critical cyber threat
7	General Fund budgets could fall below the minimum level of reserves	14	Inflationary Pressures

## Operational Risks

11. Operational risk management is concerned with reviewing those risks that are faced in the day-to-day delivery of services, particularly where effective management of those risks could result in a reduction in insurance claims and related costs.
12. The Operational Risk Register has been updated to reflect the new Directorate Structure. The risks have been reviewed by risk owners and updated and amended where necessary to reflect the actions taken to manage the risks.
13. Attached to this report at Appendix B is the operational risk summary sheet showing the very high and high-level risks. The risk references are shown in brackets in the table below which match to Appendix B.
14. At the review in November one new risk was added:  
  
P&G12 - Procurement function not compliant with Statutory requirements. Risk score after mitigations was Likelihood 2 x Impact 4 = Medium 8.
15. The table below shows the total number of risks identified in operational risk registers across the Council

Directorate	Open risks on register	Very High Risk	High Risk	Medium Risk	Low Risk
Environment	5		2 ENV1, ENV3	2	1
Place	3			3	
Resources	8			6	2
Housing	9		2 HSG2, HSG3	6	2
Assets & Investments	2		2 A&I2, A&I2		
Communities & Health	5			2	3
Customer & Data Insight	4		3 C&D1, C&D2, C&D4	1	
Policy & Delivery	1				1
People & Governance	12			7	5

## **Consultation**

16. None

## **References to Corporate Strategy**

17. Effective risk management arrangements will enable the Council to achieve its corporate priorities. The process will allow identification of risks and issues, enabling informed decision making to remove or reduce them, in order for the priorities to be achieved.

## **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**

18. None arising specifically from this report, but control measures identified in risk registers could have financial or resource implications.

### **Legal Implications**

**Name & Title: Emily Yule, Strategic Director**

**Tel & Email: 01277 312500/emily.yule@brentwood.gov.uk**

19. Effective risk management provides a means of identifying, managing and reducing the likelihood of legal claims or regulatory challenges against the Council.

### **Economic Implications**

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

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

20. Economic implications are contained within the report and identified in risk registers.

## **Background Papers**

- Insurance & Risk Management Strategy

## **Appendices to this report**

- Appendix A: Strategic Risk Register
- Appendix B: Operational Risk Register
- Appendix C: Risk Ranking Table

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BRENTWOOD BOROUGH COUNCIL STRATEGIC RISK REGISTER

NOVEMBER 2022

Risk No.	Risk Details	Risk Owner	Risk Categorisation	Original Scores (before any mitigations)			Mitigations to date	Current Scores November 2022			Direction of travel from previous quarter	Further Actions / Comments	Planned Completion Date(s)	Target Scores (following completion of all further actions)		
				L	I	S		L	I	S				L	I	S
Corporate Strategy: Growing our Economy - A thriving borough that welcomes a wealth of business and culture																
Risk 1	<b>Cause:</b> Lack of local planning policies to plan and manage development	Director (Place)	Reputation			V High 25	Meeting targets set out in the Local Plan timetable (Local Development Scheme, approved September 2019). Ongoing discussion with neighbouring Local Planning Authorities and key stakeholders (Duty to Cooperate). Partnership in Association of South Essex Local Authorities (ASELA). Preparation of Community Infrastructure Levy (CIL). Delivery of Dunton Hills Garden Village (DHGV). Retention of permanent staff and recruitment of temporary staff to meet short-term needs when required. Adopted Local Plan	1	5	Med 5	Stayed the same	New local plan is in place (March 2022). Five Year supply confirmed by up-to-date housing monitoring. Review of local plan underway with Local Development Scheme (timetable) agreed by Policy, Resources and Economic Development Committee in July 2022, setting out timeframes for submission of the plan for examination by Q3 2024. Risk score is being managed and maintained.	Sep-24	1	5	Med 5
	<b>Uncertain Event (Risk):</b> Failure to adopt a <b>Local Plan</b> in line with national policy		Legal/Compliance	5	5											
	<b>Consequence(s):</b> Planning applications being judged solely against national policy "in favour of sustainable development" and/or unplanned development		Effect on Project objectives													

Corporate Strategy: Protecting our Environment - Developing a clean and green environment for everyone to enjoy

Risk 2	<b>Cause:</b> Lack of engagement with communities and businesses; non delivery of our plans for waste management services	Director (Environment)	Effects on Service			V High 20	Strategy and action plan are in place Introduction of new recycling scheme Co Wheel Scheme implemented Electric charging pilots implemented New climate & Sustainability officer employed Brentwood Environmental Business Alliance (BEBA) launched	1	3	Low 3	Stayed the same	Consultation has now finished, and results of survey alongside meetings with key stakeholders will influence the final strategic priorities and action plan of the Environment Strategy.	Dec-22	1	1	Low 1
	<b>Uncertain Event (Risk):</b> Failure to develop an <b>Environmental strategy</b> and action plan		Reputation	5	4											
	<b>Consequence(s):</b> Council would be actively contributing to climate decline															





BRENTWOOD BOROUGH COUNCIL STRATEGIC RISK REGISTER

NOVEMBER 2022

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				L	I	S		L	I	S				L	I	S
				Corporate Strategy: Delivering an efficient and effective council - An ambitious and innovative council that delivers quality services												
Risk 5	<b>Cause:</b> No Strategic direction provided	Strategic Director	Effects on Service				Corporate Strategy Training and Development for Officers and Members Code of Conduct. Consultation / surveys. Project and performance Management Framework. Business recovery plans in place and monitored with senior management & members.				Stayed the same	Additional Tier 3 vacancies now filled, however, some vacancies remain. New Strategic Director now in post. Some delay to Corporate Objectives - now due Nov 2022. Service Reviews as part of OneTeam starting Oct/Nov 22 however delays possible due to vacancies in Directors, HR & Finance. Service Reviews cannot be moved forward until Salaries and T & C's are harmonised - due to be taken to Committee November 2022	Ongoing			
	<b>Uncertain Event (Risk):</b> Lack of <u>Strategic Direction</u>		Reputation	3	3	Med 9		2	2	Low 4				1	2	Low 2
	<b>Consequence(s):</b> Projects and programmes not delivered Community benefits not delivered		Effect on Project objectives													
Corporate Strategy: Delivering an efficient and effective council - An ambitious and innovative council that delivers quality services																
Risk 6	<b>Cause:</b> Unable to deliver projects as set out in the Corporate Plan.	Strategic Director	Effect on Project objectives				PRED Committee appointed as Programme Board. Continued communication on Corporate Strategy within organisation Ownership of delivery of projects identified at all levels within the Council. Business Plan is monitored by the Senior Leadership Team and the Leader regularly through project management techniques i.e RAG ratings				Stayed the same	Projects continue to be managed via the Corporate Project Management framework and are linked to Corporate Strategy objectives. Objectives for 2022/23 are due to be approved by Members in Nov 2022.	Ongoing			
	<b>Uncertain Event (Risk):</b> Failure to deliver objectives within the <u>Corporate Strategy</u>		Effects on Service	4	5	V High 20		2	2	Low 4				1	1	Low 1
	<b>Consequence(s):</b> Community benefits not delivered		Reputation													
Corporate Strategy: Delivering an efficient and effective council - An ambitious and innovative council that delivers quality services																
Risk 7	<b>Cause:</b> Finances are not adequately managed	Director (Resources)	Financial & Resources				Medium Term Financial Strategic (MTFS) is undertaken on an annual basis, with monthly budget monitoring and half year reports to Committee. Budget Challenge meeting are in place for Senior Officers to review and challenge Budget Managers as well as regular reporting to SLT and Committee chairs A Funding Volatility Reserve has been created to specifically address the uncertainty of Government				Stayed the same	September Policy, Resources and Economic Development Committee report shows working balances to remain at £2.874m, however a forecast outturn of £324k and reduced reserves. Preparation is underway to report Draft MTFS for 2023/24, with predicted uncertainty and future budget gaps.	Ongoing			
	<b>Uncertain Event (Risk):</b> <u>General Fund budget</u> forecasts could fall below the Minimum Level of Reserves		Reputation	5	5	V High 25		3	5	V High 15				1	5	Med 5

BRENTWOOD BOROUGH COUNCIL STRATEGIC RISK REGISTER

NOVEMBER 2022																	
Risk No.	Risk Details	Risk Owner	Risk Categorisation	Original Scores (before any mitigations)			Mitigations to date	Current Scores November 2022			Direction of travel from previous quarter	Further Actions / Comments	Planned Completion Date(s)	Target Scores (following completion of all further actions)			
				L	I	S		L	I	S				L	I	S	
	<b>Consequence(s):</b> Council will be unable to deliver statutory services.						funding levels. Risk Assesment of Minimum level of reserves is carried out yearly.										

BRENTWOOD BOROUGH COUNCIL STRATEGIC RISK REGISTER

NOVEMBER 2022

Risk No.	Risk Details	Risk Owner	Risk Categorisation	Original Scores (before any mitigations)			Mitigations to date	Current Scores November 2022			Direction of travel from previous quarter	Further Actions / Comments	Planned Completion Date(s)	Target Scores (following completion of all further actions)		
				L	I	S		L	I	S				L	I	S

Corporate Strategy: Delivering an efficient and effective council - An ambitious and innovative council that delivers quality services

Risk 8	<b>Cause:</b> If we don't have in place adequate plans and procedures, understood, tested and reviewed	Director (Resources)	People			V High 20	All services areas have Business Continuity Plans in place. Support and ongoing embedding of Emergency Planning & Business Continuity Plans within service departments Training to Extended leadership teams undertaken			Med 6	Stayed the same	Business continuity awareness training was provided to leadership teams in May 2022.	Ongoing			Med 6
	<b>Uncertain Event (Risk):</b> We will be unable to react to a <b>major incident</b> leading to a breach of our statutory duties under the Civil Contingencies Act		Effects on Service	4	5			2	3					2	3	
	<b>Consequence(s):</b> Ineffective response to an incident leading to greater inconvenience and hardship and a longer timescale for return to normal		Reputation													

Corporate Strategy: Delivering an efficient and effective council - An ambitious and innovative council that delivers quality services

Risk 9	<b>Cause:</b> If recruitment processes are not effective and resources are adequately in place.	Director (Resources)	Effects on Service			High 12	Monitor vacancy factor within Medium Term Financial Strategy (MTFS) Communications Protocol & Strategy Workforce Strategy Regular meetings between senior members & officers. Review options for alternative service delivery model Recruitment service brought in house Establishment Review Group between Finance & HR			High 12	Stayed the same	Workforce Strategy requires review. Some services are struggling to recruit to specific posts due to national shortages. Targetted recruitment plans underway Restructure of Tier 2 has been completed. Tier 3 has now 6 of the 9 posts completed with 3 interim posts in place.	Ongoing			Med 4
	<b>Uncertain Event (Risk):</b> Lack of capacity to effectively govern the organisation will result in delay in delivery of business objectives		Reputation	3	4			3	4					1	4	
	<b>Consequence(s):</b> Key projects not delivered. Reputation severely damaged Services not delivered		Effect on Project objectives													

BRENTWOOD BOROUGH COUNCIL STRATEGIC RISK REGISTER

NOVEMBER 2022

Risk No.	Risk Details	Risk Owner	Risk Categorisation	Original Scores (before any mitigations)			Mitigations to date	Current Scores November 2022			Direction of travel from previous quarter	Further Actions / Comments	Planned Completion Date(s)	Target Scores (following completion of all further actions)		
				L	I	S		L	I	S				L	I	S

Corporate Strategy: Delivering an efficient and effective council - An ambitious and innovative council that delivers quality services

Risk 10	<b>Cause:</b> If the commercial income target from the Joint Venture and other activities are not achieved	Director (Assets & Investments)	Financial & Resources	4	4	V High 16	Consultants have been engaged to advise and assist in delivery of projects Appropriate governance arrangements have been set up for the Council's Wholly owned company - Seven Arches Investment Ltd Progress reports to Committee. Robust business modeling and financial projections. Monthly SLT & Leader meetings to monitor finances Financial Initiatives working group established	3	5	V High 15	Stayed the same	September Policy, Resources and Economic Development Committee report shows some saving targets for 2022/23 not yet met.	Ongoing	1	5	Med 5
	<b>Uncertain Event (Risk):</b> We may be unable to meet the <u>income projections</u> for the Council															
	<b>Consequence(s):</b> Council unable to meet budget requirements Spending/service cutbacks Greater use of reserves															

Corporate Strategy: Delivering an efficient and effective council - An ambitious and innovative council that delivers quality services

Risk 11	<b>Cause:</b> If we do not have good information governance strategies and controls	Director (People & Governance)	Legal/Compliance	5	4	V High 20	Information Governance Group set up to ensure that the Council has the correct controls in place to ensure good governance in all decision making Data Protection Policies Training Data Protection Officer in post	2	3	Med 6	Stayed the same	We have a contract for a full DPO service that alongside the Information Governance framework implementation will ensure the Council is complaint with its statutory duties.	Ongoing	2	3	Med 6
	Reputation															
	Financial & Resources															

BRENTWOOD BOROUGH COUNCIL STRATEGIC RISK REGISTER

NOVEMBER 2022

Risk No.	Risk Details	Risk Owner	Risk Categorisation	Original Scores (before any mitigations)			Mitigations to date	Current Scores November 2022			Direction of travel from previous quarter	Further Actions / Comments	Planned Completion Date(s)	Target Scores (following completion of all further actions)		
				L	I	S		L	I	S				L	I	S
Corporate Strategy: Delivering an efficient and effective council - An ambitious and innovative council that delivers quality services																
Risk 12	<b>Cause:</b> Contract and procurement management not in place	Director (People & Governance)	Legal/Compliance	3	4	High 12	Service Level Agreements embedded within contract and penalties in place for non performance. Regular reporting on contract performance. Escalation and governance in place Contract management diagnostic survey underway Procurement and contract manager meetings in place. Procurement strategy been adopted by the Council. Contract management training	2	4	Med 8	Stayed the same	Contract management training has been provided and follow up training identified.	Ongoing	2	4	Med 8
	<b>Uncertain Event (Risk):</b> Contract/Partnership failure within organisation															
	<b>Consequence(s):</b> Negative impact on Council finances Reduction in Community benefits															
Corporate Strategy: Delivering an efficient and effective council - An ambitious and innovative council that delivers quality services																
Risk 13	<b>Cause:</b> Increased risk of ransomware	Director (Customer & Data Insight)	Effects on Service	5	5	V High 25	We have a Managed Security Service that has been running for second year, part of this service uses a Security Operations Centre to monitor cyber threats. Immediate response plans are in place for critical threats, and regular investigation review are held, along with Account contract meetings.  Along with the cyber security baked into Azure, threats and unusual behaviour are gathered and AI tools look for complex patterns to look for further threats across our digital platforms	3	5	V High 15	Stayed the same	Continuing to work with partners to drive down the impact of any likely attack, data protection and improve recovery processes  Due to the nature of the continually changing threat landscape this work will be ongoing	Ongoing	3	4	High 12
	<b>Uncertain Event (Risk):</b> The Council is at risk from a critical cyber threat that would affect all areas of business															
	<b>Consequence(s):</b> All digital services would be down. Failure of providing services to customers and vulnerable people		Reputation													
Corporate Strategy: Delivering an efficient and effective council - An ambitious and innovative council that delivers quality services																
Risk 14	<b>Cause:</b> Current economic climate	Director (Resources)	Financial & Resources	3	4	High 12	Medium Term Financial Strategic (MTFS) is undertaken on an annual basis, with monthly budget monitoring management reporting and half year reports to Committee. Budget Challenge meeting are in place for Senior Officers to review and challenge Budget Managers as well as regular reporting to SLT and Committee chairs	3	4	High 12		<b>NEW RISK</b> - Due to the current economic climate, a new risk has been identified to monitor the financial and inflationary challenges the nation is currently facing.	Ongoing	1	5	Med 5
	<b>Uncertain Event (Risk):</b> Inflationary pressures		Effects on Service													

BRENTWOOD BOROUGH COUNCIL STRATEGIC RISK REGISTER

NOVEMBER 2022

Risk No.	Risk Details	Risk Owner	Risk Categorisation	Original Scores (before any mitigations)			Mitigations to date	Current Scores November 2022			Direction of travel from previous quarter	Further Actions / Comments	Planned Completion Date(s)	Target Scores (following completion of all further actions)			
				L	I	S		L	I	S				L	I	S	
					<b>Consequence(s):</b> Financial projections would increase and services could be disrupted			Effect on Project objectives							Cost of living action plan Inflation & Finance mitigation Earmarked Reserve established		

Risk No.	Risk Details	Risk Owner	Risk Categorisation	Original Scores (before any mitigations)			Mitigations to date	Current Scores November 2022			Direction of travel from previous quarter	Further Actions / Comments	Planned Completion Date(s)	Target Scores (following completion of all further actions)		
				L	I	S		L	I	S				L	I	S
<b>Corporate Strategy: Protecting our Environment - Developing a clean and green environment for everyone to enjoy</b>																
Risk A&I1	<b>Cause:</b> Lack of robust and resourced regime for addressing failures in Corporate property compliance	Facilities Manager	Financial & Resources	5	5	V High 25	Undertaking routine compliance and remedial actions when identified. Retain appropriate documentation for evidence	4	3	High 12	Stayed the same	Develop document retention process, explore utilisation of assets database, commence programme of property inspections to ensure compliance is being maintained.	2	3	Med 6	
	<b>Uncertain Event (Risk):</b> Risks to the Council, its staff and its residents where key compliance checks have not been satisfactorily completed for corporate buildings, etc. and any issues address (e.g. fire, water, gas, etc)		Legal/Compliance													
	<b>Consequences:</b> Risk of closure of buildings, damage to buildings, reputation risk to Council, loss of earnings and life and prosecution from HSE		People													
Risk A&I2	<b>Cause:</b> If we fail to protect our employees and other persons to whom we owe a duty of care	Health & Safety Officer	Legal/Compliance	5	5	V High 25	All areas have received training and ongoing support in risk assessment and Health and Safety management. Regular monthly meetings are undertaken for compliance across Corporate and Housing Directorates, to ensure arrangements and systems are inbedded and robust, or if not, then adjustments and improvements are made. Separate operational compliance risks have been identified for Corporate and Housing Directorates respectively. The Council's H&S Microsite provides information and respective forms for risk assessment and Safe Systems Of Work. H&S Standards and Policies and reviewed and updated as legislation or organisational changes develop.	3	4	High 12	Stayed the same	Actions continue to be implemented to reduce the risk, but will take time to be achieved. Exploration of digital software to improve compliance and expedite compliance knowledge and position is being undertaken. Initial research is positive and further development is being pursued.	Dec-25	2	4	Med 8
	<b>Uncertain Event (Risk):</b> The safety, health, welfare and wellbeing of individuals may be compromised		People													
	<b>Consequence(s):</b> Injury or harm to employees, tenants or visitors. Fines from the HSE. Insurance claims. Reputational impact to the Council		Financial & Resources													
Risk ENV.1	<b>Cause:</b> Lack of inspection and maintenance regime to manage trees	Arboricultural Officer	People	4	5	V High 20	Woodland management plans that have been negotiated over the last 4 years have now been approved and are beginning to be implemented to manage woodland edge trees over a 10-year period. However, a risk remains for non-woodland trees for which there is no proactive system	3	4	High 12	Stayed the same	Actions continue to be implemented to reduce the risk, but will take time to be achieved. Surveys have started to be undertaken and are being done by Ward area. Risk will continue until survey is completed and actions addressed from findings. Further monitoring will then be needed to manage the risk.	Sep-27	2	4	Med 8
	<b>Uncertain Event (Risk):</b> Risk of unmaintained trees wholly or partly falling on persons/property and other infrastructure		Reputation													

BRENTWOOD BOROUGH COUNCIL OPERATIONAL RISK REGISTER 2021

Risk No.	Risk Details	Risk Owner	Risk Categorisation	Original Scores (before any mitigations)			Mitigations to date	Current Scores November 2022			Direction of travel from previous quarter	Further Actions / Comments	Planned Completion Date(s)	Target Scores (following completion of all further actions)		
				L	I	S		L	I	S				L	I	S
	<b>Consequence(s):</b> Increased likelihood of prosecution by HSE and claims against the Council		Financial & Resources													
Risk ENV.3	<b>Cause:</b> National shortage of drivers and ageing workforce	Waste and recycling Manager	Reputation				Nationally there is a shortage of HGV drivers and this has been evident in recruitment at Brentwood and many other local authorities. Staff are reaching retirement age or leaving for higher paid jobs. Attempts to up skill loaders to drivers has been advertised but not had any impact due to salary difference				Stayed the same	Market supplements for HGV drivers and review of pay and conditions is underway	On going	2	4	Med 8
	<b>Uncertain Event (Risk):</b> Unable to recruit LGV waste drivers		Financial & Resources	3	4	High 12		3	4	High 12						
	<b>Consequence(s):</b> Unable to deliver Waste and recycling collections															



BRENTWOOD BOROUGH COUNCIL OPERATIONAL RISK REGISTER 2021

Risk No.	Risk Details	Risk Owner	Risk Categorisation	Original Scores (before any mitigations)			Mitigations to date	Current Scores November 2022			Direction of travel from previous quarter	Further Actions / Comments	Planned Completion Date(s)	Target Scores (following completion of all further actions)		
				L	I	S		L	I	S				L	I	S
Corporate Strategy: Improving Housing - Access to a range of decent homes that meet local needs																
Compliance - the risk is that the Council will not achieve the plans to deliver compliance for the key areas and the delivery of the compliance project plan.																
Risk HSG.2	<b>Cause:</b> Not achieving the plans to improve compliance by the required timescale.	Compliance Manager	Legal/Compliance	5	5	V High 25	A specific compliance risk register has been produced with detail on the risks. A new performance reporting template has been produced which identifies the areas of non-compliance and the gap to compliance. Actions are in place to reduce the gaps in the known compliance issues. Regular meetings are in place to address the concerns.	3	4	High 12	Stayed the same	Develop document retention process, explore utilisation of assets database, commence programme of property inspections to ensure compliance is being maintained.	Mar-25	1	5	Med 5
	<b>Uncertain Event (Risk):</b> The management of compliance is not effective.		Reputation													
	<b>Consequence(s):</b> Compliance is not achieved by March 2022.		Effects on Service													
Decisions on HRA stock - the risk is that the Council does not make timely decisions on the retention and investment in the HRA stock.																
Risk HSG.3	<b>Cause:</b> Decisions on the HRA stock not taken, leading to additional expenditure.	Corporate Manager	Financial & Resources	4	3	High 12	Sheltered housing review has started, with a review of the garage sites and the sites for potential regeneration to be identified.	4	3	High 12		The 7 year small sites programme is in place. The Brookfield Close decant is 95.65% complete. The planning application for Sir Francis Way has been submitted for determination. The Harewood Road regen has been submitted for Planning in September 2022 and Highwood Close application due for submission at the end of November. A Review of the HRA business Plan is planned to scope the viability of the programme over 40 years. The risk has been increased due to the uncertainty over borrowing rates.	Ongoing	1	4	Med 4
	<b>Uncertain Event (Risk):</b> The assets have not been reviewed to identify long-term use of the sites.		Effects on Service													
	<b>Consequence(s):</b> That resources are used on properties that the Council does not wish to retain in the long-term.		Reputation													

BRENTWOOD BOROUGH COUNCIL OPERATIONAL RISK REGISTER 2021

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				L	I	S		L	I	S				L	I	S
<b>Corporate Strategy: Delivering an efficient and effective council - An ambitious and innovative council that delivers quality services</b>																
Risk C&D.1	<b>Cause:</b> If we do not have the appropriate cyber security or cyber incident response plan	I.C.T. Manager	Effects on Service	4	5	V High 20	Manages Security Service has been running for second year, now with an introduction of a monthly review. Azure Security services are being expanded. IT staff attended Cyber Incident Response Planning Course.	2	5	High 10	Stayed the same	Due to the nature of Cyber threats always changing this will continue to reviewed	Ongoing			Low 1
	<b>Uncertain Event (Risk):</b> The Council may be at risk of loss of data or service delivery through cyber attack		Financial & Resources													
	<b>Consequence(s):</b> Loss of key systems/inability to provide key services Loss or corruption of data Financial Loss Cost/time spent to recover		Reputation													

BRENTWOOD BOROUGH COUNCIL OPERATIONAL RISK REGISTER 2021

Risk No.	Risk Details	Risk Owner	Risk Categorisation	Original Scores (before any mitigations)			Mitigations to date	Current Scores November 2022			Direction of travel from previous quarter	Further Actions / Comments	Planned Completion Date(s)	Target Scores (following completion of all further actions)		
				L	I	S		L	I	S				L	I	S
Risk C&D.2	<b>Cause:</b> If we don't have the level of resourcing to provide an effective service or deliver Corporate Objectives and the Digital Strategy	I.C.T Manager	Effects on Service			V High 20	We have several vacant posts across IT, Digital and projects and if we loose any further resources or have any sickness we will struggle to provide an effective service. We have relationships to leverage to help provide services and potential use of agencies if required. Permanant staff is a preferred option			V High 15	Stayed the same	Recruitment campaigns have not been successful and along with other LA's across Essex we are concerned that attracting the right talent into our teams will cause service delivery problems  We are working on adjusting the current job responsibilities to create resilient and to align with the changing service department demands  We are working with Rochford IT Team to work on resilience and service delivery	31-Jan			Med 8
	<b>Uncertain Event (Risk):</b> The Council may be at risk of delivering an effective service		Reputation	4	5			3	5					2	4	
	<b>Consequence(s):</b> It will result in service delivery failure affecting many services across the council		Legal/Compliance													
Risk C&D.3	<b>Cause:</b> Loss of availability of Business applications and access data	I.C.T. Manager	Effects on Service			V High 15	Using the principle "High Availability by design" we have invested in technology and built a digital platform for officers - the "Cloud Desktop". This has taken advantage of cloud technologies this has made the availability of business applications and access to data.			High 12	Stayed the same	Focus has been on keeping systems stable while transformation work begins  There is a potential increase of disruption as this work increases and we need to work with business departments to ensure stable delivery	Ongoing			Med 8
	<b>Uncertain Event (Risk):</b> The Council may be at risk of delivering an effective service		Reputation	3	5			3	4					2	4	
	<b>Consequence(s):</b> Failure of providing services to customers and vulnerable people		Legal/Compliance													
Risk C&D.4	<b>Cause:</b> Loss of Customer facing digital platforms	I.C.T. Manager	Effects on Service			V High 15	Similar to Risk 3 using the principle "High Availability by design" we have invested in cloud technology to build customer facing digital plattform to our customers.			High 10	Stayed the same	Work has completed on using several digital platforms to spread the delivery across different providers to limit the impact of loss of service.  Work will continue to minimise disruption	on-going			Med 8
	<b>Uncertain Event (Risk):</b> The Council may be at risk of delivering an ineffective service		Reputation	3	5			2	5					2	4	
	<b>Consequence(s):</b> Failure of providing services to customers and vulnerable people		Legal/Compliance													

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# Appendix C

## Risk Ranking Table

Brentwood Council has introduced a best practice five stage approach to Risk Management.

<b>Likelihood</b>	(5) Definite/very high	<b>Low (5)</b>	<b>Medium (10)</b>	<b>High (15)</b>	<b>Very High (20)</b>	<b>Very High (25)</b>
	(4) Very likely	<b>Low (4)</b>	<b>Medium (8)</b>	<b>High (12)</b>	<b>Very High (16)</b>	<b>Very High (20)</b>
	(3) Likely	<b>Low (3)</b>	<b>Medium (6)</b>	<b>Medium (9)</b>	<b>High (12)</b>	<b>Very High (15)</b>
	(2) Unlikely	<b>Low (2)</b>	<b>Low (4)</b>	<b>Medium (6)</b>	<b>Medium (8)</b>	<b>High (10)</b>
	(1) Highly unlikely	<b>Low (1)</b>	<b>Low (2)</b>	<b>Low (3)</b>	<b>Medium (4)</b>	<b>Medium (5)</b>
		Negligible (1)	Minor (2)	Moderate (3)	Significant (4)	Major (5)
		<b>Impact</b>				

Likelihood x Impact = Risk Score

Level of Risk	Level of Concern	Recommended review pattern
<b>Very High 15-25</b>	Very concerned	1-2 months
<b>High Risk 10-15</b>	Concerned	2-3 months
<b>Medium Risk 4-10</b>	Quite Concerned Risk can be tolerated at this time	3-4 months
<b>Low Risk 1-5</b>	Not concerned Risk accepted at this time	4-6 months

Score	Likelihood	Description
1	Highly Unlikely/ rarely happens	5% likely to happen or hasn't happened within the last 5 years
2	Unlikely/moderate	20% likely to happen or has happened once or twice in the last 5 years
3	Likely/possible	50% likely to happen or has happened once or twice in the last 24 months
4	Very likely/high	75% likely to happen or has happened at least once or twice in the last 12 months
5	Definite/very high	99% likely to happen or has happened on a regular basis over the last 12 months

Score	Impact	Effect on Service	Financial & Resources	Reputation	Legal	People	Effect on project objectives
1	Negligible	<ul style="list-style-type: none"> <li>• Small impact on customer service which may result in complaints</li> <li>• Nuisance</li> </ul>	<ul style="list-style-type: none"> <li>• Small financial loss; less than £10K</li> <li>• Negligible property damage</li> </ul>	No adverse effect on perception	No legal implication	No injury	<ul style="list-style-type: none"> <li>• Minimal impact to project</li> <li>• Minor slippage</li> </ul>
2	Minor	<ul style="list-style-type: none"> <li>• Small setback</li> <li>• Disruptive impact on service</li> <li>• Localised disgruntlement</li> </ul>	<ul style="list-style-type: none"> <li>• Noticeable financial loss; £10-£100K</li> <li>• Slight damage to one property</li> </ul>	Minimal effect to perception (e.g. minor criticism of the Council)	Breach of statutory process, duty or law resulting in possibility of legal action	Minor Injury	<ul style="list-style-type: none"> <li>• Adverse effect to project.</li> <li>• Slippage requires review finances / short term programme</li> </ul>
3	Moderate	<ul style="list-style-type: none"> <li>• Widespread disgruntlement</li> <li>• Disrupted service delivery from one service area for up to 3 days</li> <li>• Can handle but with difficulty</li> </ul>	<ul style="list-style-type: none"> <li>• Moderate financial loss £100-300K</li> <li>• Inability to deliver popular policies due to budgetary constrictions</li> <li>• Substantial damage to one part of a building</li> </ul>	Negative effect on perception, e.g. <ul style="list-style-type: none"> <li>• Criticism of the council</li> <li>• Local bad press</li> </ul>	Breach of major statutory duty or law resulting in probably legal action	RIDDOR (Reporting of Injuries, Diseases & Dangerous Occurrences Regulations (1995) Reportable major injury to an individual	<ul style="list-style-type: none"> <li>• Important impact on project or most of expected benefits.</li> <li>• Considerable slippage</li> <li>• Possible impact on overall finances / programme</li> </ul>
4	Significant	<ul style="list-style-type: none"> <li>• Intervention in a key service</li> <li>• Disruption to service delivery for one or more service areas for 3-5 days</li> <li>• Failure of an operational partnership</li> </ul>	<ul style="list-style-type: none"> <li>• Sizeable financial loss up to 50% of budget or between £300K-1M</li> <li>• Extensive damage to a critical building or considerable damage to several properties from one source</li> </ul>	<ul style="list-style-type: none"> <li>• Criticism of key process</li> <li>• Large scandal</li> <li>• High level of complaints at corporate level across several service areas</li> <li>• Adverse national media coverage</li> </ul>	Breach of law resulting in legal action against the Council which would be difficult to defend	Reportable major injuries to several people or death of an individual	<ul style="list-style-type: none"> <li>• Extreme delay</li> </ul>

Score	Impact	Effect of Service	Financial & Resources	Reputation	Legal	People	Effect on project objectives
5	Major	<ul style="list-style-type: none"> <li>• Complete breakdown in service delivery with severe, prolonged impact on customer service affecting the whole organisation</li> <li>• Failure of a strategic partnership</li> </ul>	<ul style="list-style-type: none"> <li>• A substantial failure in accountability or integrity</li> <li>• A large financial loss over 50% of budget or greater than £1M</li> <li>• Total loss of a critical building</li> </ul>	<ul style="list-style-type: none"> <li>• A vote of no confidence in one service area</li> <li>• Officer(s) &amp;/or Members forced to resign &amp;/or Audit Commission enquiry</li> <li>• Substantial adverse &amp; persistent national media coverage</li> </ul>	Breach of law resulting in legal action against the Council which would be very difficult / impossible to defend	Death of several people	<ul style="list-style-type: none"> <li>• Complete failure of project</li> </ul>

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# Agenda Item 6

<b>Committee(s):</b> Audit and Scrutiny	<b>Date:</b> 15 November 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 – November - 2022/23

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**Nov-22**

## 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 - 30th November 2022									
4. Report to Audit & Scrutiny Committee - 24th January 2023									
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 reoccurrence 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						

# Agenda Item 7

<b>Committee:</b> Audit and Scrutiny	<b>Date:</b>
<b>Subject:</b> Brentwood Leisure Trust	<b>Wards Affected:</b> All
<b>Report of:</b> Audit and Scrutiny BLT Members Working Group	<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

At the 24<sup>th</sup> November 2020 Audit and Scrutiny Committee Cllr Dr Barrett forwarded a recommendation for the scrutiny work programme to include a review of the historic relationship between Brentwood Borough Council and the Brentwood Leisure Trust (BLT). The completed form is attached at Appendix A.

Subsequently this was agreed at the 26<sup>th</sup> January 2021 Audit and Scrutiny Committee (Min.670 refers) and added to the scrutiny work programme with the process to be dealt with by way of a cross party working group.

This report sets out the conclusions and recommendations of the cross-working party working group following a review of all the information available to the group.

## Recommendation(s)

**R1. That the Committee approves the recommendations as set out in 13.1 to 13.3 of this report.**

## Main Report

### **Introduction and Background**

1. The initial cross-party Members Working Group met on the 3<sup>rd</sup> March 2021 and identified the initial questions/information they would like to see. Meeting minutes and questions/information are attached as Appendix B and C to this report. The members of the working group were Councillors Tanner (Chair), Dr Barrett, Fulcher, Hones, Lewis and Poppy.

2. The second Working Group meeting was held on the 10th August 2021. The draft minutes were provided to the Audit & Scrutiny Committee on the 28th September 2021 and are attached as Appendix D to this report. Councillor Naylor replaced Councillor Lewis on the working group.
3. The third Working Group meeting was held on the 20<sup>th</sup> December 2021. The draft minutes were provided to the Audit & Scrutiny Committee on the 12<sup>th</sup> January 2022 and the amended version is attached at Appendix E to this report.
4. In addition a request was made by a Working Group member to be provided with all the exempt reports that had been referred in the report to the third Working Group meeting held on the 20<sup>th</sup> December 2021. These were provided by Officers on the 25<sup>th</sup> January 2022 to all Members of the Working Group reminding them of the confidential nature of the reports and that they are bound by the rules of confidentiality. These minutes were updated following a request from Cllr Fulcher by email on the 25<sup>th</sup> January 2022 as set out in Appendix E.
5. Cllr Fulcher also requested that a further meeting of the working group was held to consider the current and future arrangements for the Brentwood Centre to avoid a reoccurrence of the situation the Council has had to face. The meeting was held on the 30<sup>th</sup> August 2022 and the minutes are attached as Appendix F.
6. The Working Group were advised that a new agreement with Sports and Leisure Management Limited (SLM), (Everyone Active) for the operational management of the Brentwood Centre was implemented on 1 October 2021 for 2 years.
7. Everyone Active is part of SLM, who are a long-established leisure contractor in the UK, founded in 1987. They also have a Community Leisure Charitable Trust which is a subsidiary of SLM Limited.
8. It was recognised that as part of that agreement the Council had weekly meetings with the operator for the first 3 months of the contract and these meetings are now monthly. At each meeting the operator reports on the Key Performance Indicators. These include the current membership numbers, participation in the gym, swim and group exercise, community development projects, planned events at the centre and any building works or issues. These form a monthly client report and also an annual report will be provided.
9. The financial information is shared as an open book approach to look at the forecasted income and expenditure and then revised with the actuals. Presentations by SLM had been made to the appropriate committee.



10. The Working Group were reminded that the Council constitution had subsequently been amended so that no members should be appointed as Trustees in any partnership/contractual arrangements.
11. Subsequently, Officers provided by email, on the 7th October 2022, the draft conclusions and recommendations as a result of the Working Group meetings requesting any amendments or additions. These are set out in the Section 11 - Conclusions and Section 12 - Recommendations of this report.

## **Conclusions**

12. Following the Working Group meetings the members having considered all the information provided to them made the following conclusions:
  - The initial set up 2003 of the Trust arrangements did not provide a strong foundation in which it could succeed.
  - Financial issues were identified at an early stage and whilst various attempts were made by the council over a period of time to assist, the Trust was never in a strong financial position.
  - The State Aid position was reviewed when a further request for funds was made by the Trust in 2020.
  - Whilst a number of reports were made to various committees on BLT there was not a strong and regular client management with the Trust.
  - Regular reports were not made to the appropriate committee on a consistent basis.
  - Record keeping of any meetings with the Trust was poor by both parties.
  
  - The Council's Asset Management of the building was varied and inconsistent over several years.
  - Changes in officers at certain times and over the period made the monitoring and relationship building between the Council and the Trust inconsistent.
  - Members on the board were ineffective in terms of two-way communication between the Trust and the Council. This has now been dealt with by changes to the Council's Constitution last year.

## **Recommendations**

13. In addition the Member Working Group provided the following recommendations for consideration by the Audit & Scrutiny Committee.
  - 13.1 The Council should continue with the positive progress made in making sure that record keeping, and governance of partnership/contractual arrangements are robust and transparent and regular reports are made to the appropriate committee.

13.2 Regular update reports of major partnership/contractual arrangements should be included within the A&S Committee annual workplan.

13.3 This report is made to the Community, Environment & Enforcement Committee.

### **Consultation**

None

### **References to Corporate Plan**

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**

There are no direct financial implications arising from this report, all financial matters relating to Brentwood Leisure Trust have been discussed in the working group.

#### **Legal Implications**

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

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

There are no direct legal implications arising from this report

#### **Economic Implications**

**Name/Title: Phil Drane, Director (Place)**

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

There are no direct economic implications arising from this report

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

None

### **Background Papers**

None

## **Appendices to this report**

- Appendix A: Scrutiny Review form.
- Appendix B: Working Group 3<sup>rd</sup> March 2021 – Questions.
- Appendix C: Working Group 3<sup>rd</sup> March 2021 – Minutes.
- Appendix D: Working Group 10<sup>th</sup> August 2021 – Minutes.
- Appendix E: Working Group 20<sup>th</sup> December 2021 – Minutes
- Appendix F: Working Group 30<sup>th</sup> August 2022 - Minutes

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**Proposed Scrutiny Review**

Councillor Name requesting review	Cllr Tim Barrett
Subject matter to be reviewed	Historic relationship between Brentwood Borough Council and Brentwood Leisure Trust – from foundation to final closing.
Rationale – (key issues and/or reason for undertaking the review)	<p>In 2004 Brentwood Borough Council transferred the management and operation of its leisure provision (mainly focused around Brentwood Leisure Centre) to the Brentwood Leisure Trust (BLT). In considering its leisure provision, Brentwood Borough Council had developed a proposal for a new, sole operator (BLT) for its leisure provision that was to take full, independent responsibility.</p> <p>From 2004 on, Brentwood Borough Council has provided the Brentwood Leisure Trust (BLT) with substantial assistance both financial (including grants and loans) and contractual (such a support services) over the last 16 years. BLT has ceased trading as of 28/10/2020 with Brentwood Borough Council the Trust’s largest creditor.</p> <p>A new operating model for the council’s leisure provision is under development. Lessons from the previous model will assist and inform considerations for new operating model to offer an improved, resilient and value-for-money service for Brentwood residents, by learning the lessons of</p>

## Appendix A

	the BLT relationship – what worked, what did not and what could be done better.
Purpose of Review/Objective (specify exactly what the review should achieve)	To determine lessons that can be learnt from the process of initial development 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 reoccurrence of the situation now faced by the Council.
Indicators of Success (what factors would indicate that a review has been successful)	Report produced with an analysis of the process of awarding leisure, operations, the previous relationship and recommendations for future improvements, which is considered and noted by members of A&S, PRED and C&H committees.
Methodology/Approach (what types of enquiry will be used to gather evidence and why)	A small sub-committee of A&S (Task & Finish group) to produce a report, working with officers, that defines the lessons learnt from the establishment and relationship with BLT, alongside recommendations for the development of further leisure provision operating models. The report to include an analysis of the records available to the Officers or that are in the public domain from the 16 year relationship, alongside an analysis of the documentation on the establishment of the independent leisure operator and award of the leisure provision. Given the likely scale of the records, interim reports to be produced at appropriate reporting points (A&S Committee meetings).

# Appendix B

## APPENDIX B

### Audit & Scrutiny Committee

### Brentwood Leisure Trust Working Group

3<sup>rd</sup> March 2021

#### Identification of information required to assist review.

No	Information required.
<b>Original decision/process</b>	
1	Political context Why was the decision made For what reasons?
2	What was the procurement process
3	What legal advice was provided
<b>Audits/Reviews</b>	
4	Have any Internal audit reviews been undertaken
5	Any reviews been undertaken by the Council
<b>Reports/Minutes</b>	
6	Copies of Board minutes
7	Reports received from BLT at Executive/Political level
8	Names/positions at Executive/Board level
<b>Finance</b>	
9	Copies of accounts
10	Details of any grants that BLT may have received.
11	Details of grants/monies from the Council to BLT
12	What is the cost to creditors

No	Information required.
<b>Assets/Leases</b>	
13	How did the Council asset manage the building and the lease
14	Details of the leases (where they full repairing)
15	Any strategic discussions regarding the building
<b>Future</b>	
16	What's the immediate future of the building
17	Can we learn from other Trusts



**Brentwood Borough Council**

**Audit & Scrutiny Committee**

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**Brentwood Leisure Trust Working Group - Minutes**

**3<sup>rd</sup> March 2021**

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Present:

Cllrs Tanner (Chair), Dr Barrett, Fulcher, Hones, Lewis, and Poppy.

Apologies:

None

Officers

Mr Summers – Strategic Director

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No	Item
1	<p>Proposed Scrutiny Review document</p> <p>Mr Summers introduced and explained the Proposed Scrutiny Review document which was attached as Appendix A to the agenda and agreed by the Audit &amp; Scrutiny Committee on the 26<sup>th</sup> January 2021.</p>
2	<p>Identification of information required to assist review.</p> <p>Mr Summers advised that to assist the working group in its review it would be necessary for them to identify the relevant information and documentation they would require.</p> <p>In response to a question Mr Summers advised in his experience the length of time and how many meetings would be needed to complete a review very much depended on the subject matter. He had seen some working groups work completed in one meeting while others had taken many meetings and several months.</p>

	<p>The members of the working group provided the information they would like to review to Mr Summers who advised he would send these to the group members in the first instance to ensure he had collected this correctly. This is attached at Appendix A to these minutes.</p> <p>Once this had been agreed then Officers could investigate what material/documentation was available.</p>
3	<p>AoB</p> <p>There was none</p>

**MINUTES**

**Brentwood Borough Council  
Audit & Scrutiny Committee  
Brentwood Leisure Trust Working Group**

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Date: 10<sup>th</sup> August 2021  
Time: 6.30 pm  
Venue: Teams

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**Attendance:**

**Cllrs:**

Tanner (Chair)  
Dr. Barrett  
Fulcher  
Hones  
Naylor  
Poppy

**Officers:**

Steve Summers	Strategic Director - (Deputy Chief Executive) (SS)
Amanda Julian	Corporate Director (Law & Governance) (AJ)
Kim Anderson	Corporate Manager (Communities, Leisure & Health) (KA)
Phoebe Barnes	Corporate Manager (Finance) (PB)
Zoe Borman	Governance and Member Support Officer

1. Apologies for absence

No apologies were received.

2. Initial Brentwood Leisure Working Group report - introduction

- 2.1 SS presented the working group with a report, that had been circulated prior to the meeting together with appendices, that provided an introduction and information on the process and background for the Council's original decision for the Brentwood Leisure Trust (BLT) and its Trading company (BLTL). In addition, the report provided details on the lease arrangements and BLT's 2019 financial position.

- 2.2 The report advised that at the 24<sup>th</sup> November 2020 Audit and Scrutiny Committee Cllr Dr Barrett forwarded a recommendation for the scrutiny work programme to include a review of the historic relationship between Brentwood Borough Council and the Brentwood Leisure Trust (BLT) and lessons learnt for the future. This document was attached as Appendix A to the report before the working group.
- 2.3 Subsequently, the cross-party Members Working Group met on the 3<sup>rd</sup> March 2021 and identified the initial questions/information they would like to see. (Minutes of that meeting and the questions/information requested were attached as Appendix B and C respectively to the report).
- 2.4 SS advised that it was intended that Officers will provide several reports to answer the questions and provide information as requested by members over a series of meetings to enable the review to be concluded.
- 2.5 SS requested Members to be mindful of the fact that the information collated was over a period of 20 years and many records were unavailable or obsolete. However, officers had extracted and were continuing to extract the information required but this process was very time consuming.
3. Original process/decision
- 3.1 SS explained to the working group the process that had been undertaken to come to the original decision and is set out below.
- 3.2 Best Value was introduced by the UK Government and was adopted in England and Wales by the Local Government Act 1999. Its provisions came into force in April 2000. The aim was to improve local services in terms of both cost and quality.
- 3.3 As a result of the legislation the Council was obliged to undertake a series of Best Value review of its services. One of the key features of the Best Value regime was to critically appraise the services which were provided and why they were provided.
- 3.4 On the 3<sup>rd</sup> December 2001 a report on the Cultural Services Best Value Review was provided and approved by the Cultural Panel. This decision was subsequently ratified by the Policy Board on the 19<sup>th</sup> December 2001.

- 3.5 On the 19<sup>th</sup> June 2002 the Policy Board agreed that the Council engages the services of Leonie Cowen & Associates to assist with the options appraisal exercise for the Leisure and Cultural Services Best Value Review.
- 3.6 On the 30<sup>th</sup> September 2002 the Cultural Panel noted and agreed the Phase 2 Best Value Report and subsequently on the 4<sup>th</sup> November 2002 resolved that:
1. That the Stage 1 report from Leonie Cowen & Associates be noted, together with the service delivery options identified within that report.
  2. That members refer the 3 options in the Stage 1 report to Leonie Cowen & Associates for detailed investigation and assessment.
  3. That the market testing exercise identified in the officers report be approved and undertaken as soon as possible.
  4. That the presentations from interested providers be made in due course to the Leisure and Cultural Best Value Members Working Group comprising the Chair and Vice-Chair of the Panel and a representative from the Main Opposition Group, together with the Leader and Deputy Leader of the Council.
- 3.7 At the meetings of the Cultural Panel on the 3<sup>rd</sup> March and 11<sup>th</sup> June 2003 members noted the progress of the review.
- 3.8 On the 16<sup>th</sup> July 2003 Ordinary Council it was resolved that:
1. The Council establishes a Not for Profit Distributing Organisation for the Brentwood Centre and Shenfield Sports Centre, including the practical delivery of sports and arts development activity.
  2. That the Council allocates £100,000 from the resources available from the recent Brentwood Centre rate revaluation to assist in this respect.
  3. That the CE&TC be authorised to take all necessary action to establish the new Not for Profit Distributing Organisation, subject to further reports to Members as appropriate on detailed progress.
- 3.9 At the 16<sup>th</sup> March 2004 Cultural Panel it was resolved to appoint the Chair and Vice-Chair of the Panel, together with the Conservative group spokesperson of the panel and the member of the Labour Group to serve on the BLT member working group. The committee were informed that BLT had now been incorporated as a company limited by guarantee

with its own Articles of Association and Memorandum of Association. The Trust was to apply to the Charity Commissioners for charitable status.

3.10 In addition, members were advised that discussions had taken place regarding the lease and a Commercial Provider Agreement with the Trust. This latter agreement would set out in some detail the operational services to be provided by the Trust. The member working group would assist Officers in negotiations with the Trust on this document.

3.11 On the 15<sup>th</sup> September 2004 the Community Panel were provided with an update from the Member Working Group which included

- Performance Indicators which would have to be reported to Council by the Trust on an annual basis.
- Monthly financial performance report to be provided to the Council.
- Launch of the Trust to be on the 1<sup>st</sup> October 2004 with Cllr Sleep appointed as a Trust member with ten other individuals, including the Council's Chief Executive.

3.12 The Council in 2004 transferred its leisure provisions to BLT, the service was by way of a direct award, including the transfer of 276 staff.

3.13 Both the BLT and the BLTL were incorporated in 2004.

3.14 Included within the report were the names and positions of Executives and Board level members from its inception until 2019. Members noted the calibre of these people and their experience within the leisure industry. Members asked whether the trustees/directors' roles had been advertised. SS said he was not aware but would check.

3.15 Members enquired as to the appropriateness of these individuals being contacted by way of extracting further information that could assist the review. SS advised that this could be done, however, it was up to the individual if they wanted or were willing to participate. SS would review this matter with the Chair of the working group.

#### 4. Lease Arrangements

4.1 The report set out the lease arrangements entered into by the Council and BLT which were:

- (a) By lease and management agreement the Council leased to BLT the operation of the recreational, sporting and leisure facilities at the Brentwood Centre;
  - (b) Appointed BLT under a management agreement to provide sport and leisure facilities in various halls which the Council owns in Brentwood;
  - (c) Agreed to provide comprehensive payroll services to BLT.
- 4.2 The original lease was intended to be for 10 years expiring in 2014 however this was extended in February 2009 for a further 25 years for £1.00 rent. The agreement enabled the Council to terminate the lease by giving a minimum of 6 months written notice and the Management Agreement (agreement dated 1 October 2004 and made between the Council and BLT for a term of 10 years) would come to an end at the end of the Notice period.
- 4.3 The agreement in relation to the halls was extended in 2011. The third extension was on the 12<sup>th</sup> March 2018, the Policy, Projects and Resources Committee, resolved to extend the Grant and Service Level Agreement, which was the consolidation of the payroll service loan over 10 years and replacing the Halls Management Agreement of 2004 and the associated leases for a year.
- 4.4 Under the lease BLT were responsible for repairs, including paying one half of the proper and reasonable costs to the Council of repairing and maintaining the Car Parks. The Council were responsible for keeping the premises and landlord's fixtures and fittings in good repair and condition, except the Tenant's Repairing Parts (internal decorative finishes, floor finishes, ceiling finishes, non-load-bearing walls encompassing the Computer Room, the doors, windows and frames, all additions and improvements, all fittings and fixtures and all flat roofs and gutters). The Council were also responsible for , service media and where there is a danger to health and safety, to rebuild, replace and renew the Premises, landlord's fixtures and fittings and drainage, sewers and other service media. The Council were responsible for one half of reasonable costs to the BLT of keeping the Common Parts (main car park, both overflow car parks, the Driveways and Passageways)) clean and tidy.

## 5. 2019 Financial position

- 5.1 The report provided details of the overall financial position of BLT as of 2019/20. BLT's 2019 accounts showed that their income had decreased whilst net and staff costs had increased.

- 5.2 The BLT and BLTL accounts were attached as Appendix I and J to the report.
- 5.3 Members requested an overall summary of monies granted to BLT detailing how much and when this was received.
- 5.4 SS advised that officers would provide further information regarding BLT's finances and Council's grants, including copies of all their accounts submitted to Companies House from 2004 to 2019 at a subsequent meeting.
6. Future meetings
- 6.1 SS advised that the following information would be provided to future meetings of the working group
- Finances over the period of 2004 to 2020.
  - Monitoring arrangements for the period 2004 to 2020.
  - Lessons learnt/the future



**MINUTES**

**Brentwood Borough Council  
Audit & Scrutiny Committee  
Brentwood Leisure Trust Working Group**

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Date: 20<sup>th</sup> December 2021  
Time: 6.30 pm  
Venue: Teams

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**Attendance:**

**Cllrs:**

Tanner (Chair)  
Dr. Barrett  
Fulcher  
Naylor  
Poppy

**Officers:**

Steve Summers	Strategic Director (Deputy Chief Executive) (SS)
Jacqui Van Mellaerts	Corporate Director (Finance & Resources) (JVM)
Phoebe Barnes	Corporate Manager (Finance) (PB)

1. Apologies for absence

Apologies were received from Cllr Hones.

2. Introduction

- 2.1 SS presented the working group with a report, that had been circulated prior to the meeting together with a number of appendices, that provided information on the Trust's Finances, monitoring arrangements and the future.
- 2.2 The report advised that at the 24<sup>th</sup> November 2020 Audit and Scrutiny Committee Cllr Dr Barrett forwarded a recommendation for the scrutiny work

programme to include a review of the historic relationship between Brentwood Borough Council and the Brentwood Leisure Trust (BLT). The completed form was attached at Appendix A to the report before the Working Group.

- 2.3 Subsequently this was agreed at the 26<sup>th</sup> January 2021 Audit and Scrutiny Committee (Min.670 refers) and added to the scrutiny work programme with the process to be dealt with by way of a cross party working group.
- 2.4 The cross-party Members Working Group met on the 3<sup>rd</sup> March 2021 and identified the initial questions/information they would like to see. (Meeting minutes and questions/information were attached as Appendix B and C respectively to the report before the working group).
- 2.5 The second Working Group meeting was held on the 10<sup>th</sup> August 2021. The minutes were provided to the Audit & Scrutiny Committee on the 28<sup>th</sup> September 2021 and were attached at Appendix D to the report before the working group.
- 2.6 The report advised that minutes from the various Member Working Group meetings will be included on the appropriate Audit and Scrutiny Committee agenda under the Committee Scrutiny Work Programme item.
- 2.7 SS advised the working group that the report contained some exempt information from previous committee meetings and that these should remain confidential. These reports remained confidential as they would have obtained commercial and/or contractual information.

### 3 Finances – Brentwood Leisure Trust (BLT) and Brentwood Leisure Trading Limited (BLTL)

- 3.2 The submitted accounts as shown on the Company House website for BLT and BLTL were attached as appendices E and F respectively to the report before the working group.
- 3.3 SS advised that Officers could not locate any information that indicated grants which may have been provided to either BLT or BLTL through their submitted accounts to Companies House or the council's own records.
- 3.4 Details of grants/monies and loans from the Council to BLT were set out in the report before the working group.
- 3.5 Members noted that in the company account records that the companies were a going concern only on the basis that the council did not call in the loans owed to them. Members asked who would have authorised such assurances and were advised that it would have been the relevant Section 151 Officer at the time following discussions with senior officers and members.

#### 4 Monitoring arrangements

- 4.1 Officers advised that they couldn't find any documentation or copies from BLT/BLTL Board meetings in the council records or online. In addition, there are no council records of any meetings between BLT and Council Members or Officers unless detailed in Appendix G.
- 4.2 To assist the working group and provide some history to the monitoring arrangements Officers had researched all committee reports between 2003 and 2020 and these were attached at Appendix G to the report before the working group.

#### 5. Summary of main events

- 5.1 SS advised the working group of the summary of the main events that were included in the working group report and are set out below.
- 5.2 It was clear from reports made to the Audit, Overview & Scrutiny Committee in 2006 and Ordinary Council in 2007 that the Trust at that stage had some financial issues. This resulted in an incentive scheme being introduced into the Management Agreement for the management of the Community Halls by the Trust and appropriate action to assist the Trust in securing its long-term financial health.
- 5.3 In February 2009 the Council granted a new lease to BLT for the Brentwood Centre for 25 years until 2034.
- 5.4 Subsequently an exempt report was made to the Policy Board on the 26<sup>th</sup> August 2009 where it is resolved that a package of proposals, to improve the financial viability of BLT be approved in principle and that Members authorise Officers to commence detailed discussions with BLT based on these grounds and report back accordingly.
- 5.5 Further update reports were made to the Policy Board in 2009 and 2010.
- 5.6 In June 2011 an Internal Audit Final report was provided to the Audit Committee on BLT (Client Governance) with an outcome of 'No Assurance'. There were further reports to the committee in June and September 2012 on a follow up internal audit report advising of Limited Assurance. The report in June 2011 provided 15 recommendations of which 2 were critical.

- 5.7 A report on the 24<sup>th</sup> September 2013 to the Audit Committee provided 'Full Assurance' for the audit.
- 5.8 During the course of 2014 and 2015 update reports were made to the Asset and Enterprise Committee on the Asset Strategy Action Plan and in particular the Brentwood Leisure Centre & Community Centres. It was resolved at these meetings to
- Undertake a review of responsibilities and potential opportunities.
  - Meetings held with Chief Executive and quarterly meetings arranged.
  - Condition surveys to be undertaken to record condition relative to repair and decoration covenants.
- 5.9 At the 14<sup>th</sup> December 2015 Community & Health Committee it was resolved unanimously that members agree to establish a working group to develop a work programme to deliver the Leisure Strategy over the next 5 years.
- 5.10 Reports were continued to be made to both the Community & Health Committee and the Audit & Scrutiny Committee from 2016 to 2018 on the progress of the Leisure Strategy Working Group including the Brentwood Centre as Phase 3. This included an exempt report from 4 global Consulting who had been commissioned by the Council to prepare a Built Sports Facility Strategy. The Leisure Strategy was approved in 2018 and refreshed in 2021.
- 5.11 The Council provided BLT Auditors with letters of comfort confirming that it would not call in the loans owed to the Council.
- 5.12 At the 12<sup>th</sup> March 2018 Policy, Projects and Resources Board for the Brentwood Leisure Trust - Operation Loans, Leases and Service Level Agreement it was resolved:
- To approve an Improvements Loan of £180,000 to the Brentwood Leisure Trust for a term of 5 years, following a 2-year payment and interest holiday. Interest rate to be charged at 1.5% based on the Council's cost of borrowing over 7 years.
  - To approve a 2-year payment and interest holiday on the existing loan to BLT (approximately £163k outstanding by 31st March 2018) and repay the balance over a term of 5 years, following a 2-year holiday payment. Interest to be charged at 1.5% as above.
  - To reduce the payment of a Community Halls Management fee to BLT by £100,000 (to £48,800) from 1st April 2018 and withdraw it completely from 1st April 2019.

- To extend the lease and service level agreement for the halls for a further year and delegate authority to the Chief Executive in consultation with the Chair of P,P&R to finalise the lease.

5.13 On the 11<sup>th</sup> September 2019, the Policy, Resources and Economic Development Committee resolved unanimously to agree to the allocation of £51k to commence the feasibility of the Brentwood Centre and that a cross party working group be established.

5.14 In June 2019 Officers commissioned a report to undertake an inspection outlining planned maintenance requirements and provide a specification for Year 1 remedial works, including work to be undertaken to the boiler room which were completed. However, further works were not continued due to the pandemic and the subsequent liquidation of the Trust. Essential works have now been completed following the Council taking over from the Trust.

5.15 Officers set out some of the questions with responses which were raised by the Members Working Group initially within the report.

## 6. Future

6.1 The report advised that a new agreement with SLM ( Everyone Active) for the operational management of the Brentwood Centre was implemented on 1 October 2021 for 2 years. As part of that agreement the Council have weekly meetings with the operator (for the first 3 months of the contract) and these will then become monthly. At each meeting the operator will report on the Key Performance Indicators. These include the current membership numbers, participation in the gym, swim and group exercise, community development projects, planned events at the centre and any building works or issues. These will form a monthly client report and then an annual report. The financial information is shared as an open book approach to look at the forecasted income and expenditure and then revised with the actuals.

6.2 The Council is also working with consultants around the future development of the Brentwood Centre and a Visioning Workshop took place in September which the Leisure Strategy Working Group, Ward Members, and the Brentwood Centre operator were invited to attend. The report on that workshop has been circulated to those who attended.

7. Conclusions/Actions

- 7.1 Officers advised that they have reviewed all the documentation available to them and attempted to provide answers posed by the Working Group as set out from its initial meeting. In addition, they had provided as much information that could find on the subject matter.
- 7.2 Working Group Members requested further information on the decision of the Community, Health & Leisure Committee on the 6th June 2016 to 'Commission a value for money review and options appraisal of the Council's leisure facilities to include the Brentwood Centre, Community Halls, Hartswood Golf Club, football and rugby pitches'.
- 7.3 In response to a question Officers advised that as far as they were aware BLT had not been among the charities removed from the Charities Commission register for non-compliance in 2018-19.
- 7.4 Officers would also circulate to the working group conclusions that could be drawn from the information provided for comment and addition to.
- 7.5 Following the above actions, as set out in 7.2 and 7.3, a report be drafted with the conclusions and associated recommendations for the working group approval and be provided to the next appropriate Audit & Scrutiny Committee.
- 7.6 These draft minutes would be appended to the Audit & Scrutiny agenda for the 12<sup>th</sup> January 2022.

**MINUTES**

**Brentwood Borough Council  
Audit & Scrutiny Committee  
Brentwood Leisure Trust Working Group**

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Date: 30<sup>th</sup> August 2022  
Time: 6.30 pm  
Venue: Teams

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**Attendance:**

**Cllrs:**

Tanner (Chair)  
Fulcher  
Poppy

**Officers:**

Steve Summers	Strategic Director (Deputy Chief Executive) (SS)
Jacqui Van Mellaerts	Corporate Director (Finance & Resources) (JVM)
Kim Anderson	Corporate Manager (Communities, Leisure & Health) (KA)

1. Apologies for absence

Apologies were received from Cllrs Dr Barrett, Hones and Naylor.

2. Introduction

- 2.1 SS advised the working group that KA had been invited to the meeting to provide information on the current arrangements for the Brentwood Centre and future options. This was to enable any 'lessons learnt' to be fed into any future processes.

### 3. Current arrangements

- 3.1 KA advised that a new agreement with SLM ( Everyone Active) for the operational management of the Brentwood Centre was implemented on 1 October 2021 for 2 years. SLM have 80 sites nationally.
- 3.2 As part of that agreement the Council had weekly meetings with the operator (for the first 3 months of the contract) and these became monthly. At each meeting the operator reports on the Key Performance Indicators. These include the current membership numbers, participation in the gym, swim and group exercise, community development projects, planned events at the centre and any building works or issues. These form a monthly client report and then an annual report. The financial information is shared as an open book approach to look at the forecasted income and expenditure and then revised with the actuals. Currently there was a £30k to £40k profit for the year estimated.
- 3.3 KA advised that a number of works had been undertaken to the building and a number of new classes and events had been introduced. This included SLM running a number of community offers which will monitored as part of the Key Performance Indicators.
- 3.4 A presentation had been made by Shaun Beagle from SLM to a recent Community, Environment & Enforcement Committee and this would continue on a 6 monthly basis. In addition, there was fortnightly meetings between the Council and SLM on the planned maintenance programme.
- 3.5 The new interim providers managing the Brentwood Centre have a registered charity arm, which is a common arrangement for leisure providers.

### 4. Conclusions/Actions

- 4.1 SS advised that a report will be drafted with the conclusions and associated recommendations for the working group approval and be provided to the next appropriate Audit & Scrutiny Committee.
- 4.2 The Working Group were reminded that the Council constitution had subsequently been amended so that no members should be appointed as Trustees in any partnership/contractual arrangements.
- 4.3 These draft minutes will be appended to the Audit & Scrutiny agenda that this matter will be considered.



## **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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