



Agenda

Audit and Scrutiny Committee

Tuesday, 26 September 2023 at 7.00 pm

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

Membership (Quorum – 3)

Cllrs Sankey (Chair), Naylor (Vice-Chair), Hirst, Marsh, Mayo, Munden, Rigby, Wagland and White

Substitute Members

Cllrs M Cuthbert, Gorton, Haigh, Heard and Gelderbloem

Agenda

Item	Item	Wards(s) Affected	Page No
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Live broadcast

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

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|----|--|-----------|---------|
| 1. | Apologies for Absence | | |
| 2. | Minutes of the previous meeting | | 5 - 12 |
| 3. | Treasury Management April - July Update | All Wards | 13 - 20 |
| 4. | Internal Audit Progress Report | All Wards | 21 - 68 |
| 5. | Appointment of an Independent Person for the Audit function | All Wards | 69 - 74 |

6. **Formal Complaints & Performance Indicator Working Group** All Wards 75 - 128

7. **Scrutiny Work Programme 2023/24**
To follow

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
18.09.2023

Information for Members

Substitutes

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

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

Rights to Attend and Speak

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

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

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

Point of Order/ Personal explanation/ Point of Information

Point of Order

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

Personal Explanation

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

Point of Information or clarification

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

Information for Members of the Public

Access to Information and Meetings

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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

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

 **Private Session**

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

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  **Access**

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

 **Evacuation Procedures**

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



Minutes

Audit and Scrutiny Committee Tuesday, 11th July, 2023

Attendance

Cllr Sankey (Chair)	Cllr Marsh
Cllr Naylor (Vice-Chair)	Cllr Rigby
Cllr Mrs Fulcher	Cllr White
Cllr Hirst	

Apologies

Cllr Mrs N Cuthbert	Cllr Wagland
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Substitute Present

Also Present

Cllr Barber
Cllr Murphy
Cllr Mrs Pound

Officers Present

Steve Summers	- Strategic Director
Tim Willis	- Interim Director - Resources
Tracey Lilley	- Director - Communities & Health
Alistair Greer	- Principal Accountant (Financial Reporting)
Jonathan Woodhams	- Corporate Manager, Community Safety
Janine Combrinck	- Internal Audit, BDO
Andrew Billingham	- Internal Auditor
Elizabeth Jackson	- Partner, Ernst & Young LLP
Zoe Borman	- Governance and Member Support Officer

LIVE BROADCAST

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

67. Apologies for Absence

Apologies were received from Cllrs Wagland and N Cuthbert.

There were no substitutes.

Cllr Murphy withdrew from being a substitute as she was not a named substitute for this committee.

68. Minutes of the previous meeting

The Minutes of the previous meeting held on 7th March were signed as a true record.

69. Brentwood Community Safety Partnership Annual Report

The Community Safety Partnership (CSP) is made up of Responsible Authorities as outlined in the Crime & Disorder Act 1988 which includes the Council as a key partner.

Each year the partnership has a statutory duty to carry out a Strategic intelligence assessment which reviews existing priorities and identifies any new or emerging priorities that the partnership should focus on.

Mr Jonathan Woodhams was present at the meeting and summarised the report.

Officers advised Members that future member involvement was planned with a twice yearly briefing with the Community Safety Partnership being held to facilitate engagement with the Police and other third party colleagues.

Officers ensured members that drug and knife crime, together with vehicle theft are all priorities of the CSP, as well as fly tipping. Data was being shared around the borough and with neighbouring authorities regarding cross border operations. However, Mr Woodhams said he would undergo work regarding sharing fly tipping data with the wider Essex through Safer Essex colleagues. Mr Woodhams also advised that a government initiative, ASB hotspot policing, 'Operation Dial' would pilot in Essex and would enable Brentwood to benefit from extra resource for colleagues to patrol identified 'hotspot' areas, out of hours. This would also include resident engagement.

Following a full discussion, Cllr Sankey **MOVED** and Cllr Naylor **SECONDED** the recommendation in the report.

Members voted by a show of hands and it was **RESOLVED UNANIMOUSLY** that:

Under the scrutiny arrangements in place the Committee are asked to consider the work of the CSP as outlined in the annual report attached at Appendix B and refer any comments or concerns to the partnership.

Reasons for Recommendations

Section 19 of the Police and Justice Act 2006 requires every Local Authority to have a Crime and Disorder Committee with the power to review, scrutinise, and make reports and recommendations regarding the functioning of the CSP.

70. S106 Financial Obligations

This report provided a summary and detail of the current financial contributions the Council has secured through section 106 agreements from new developments for affordable housing and public open space works. In addition, the report sets out the proposed future plans for s106 Agreement processes and procedures.

Following a full discussion, Members noted the report.

71. Delayed audit of 2021/22 accounts

This report summarised the background and reasons for the delayed external audit of the 2021/22 accounts. The unaudited accounts were published in July 2022 but the audit is planned to complete in September 2023.

Mr Willis summarised the report. Following discussion the report was noted.

72. Historic accounting for Minimum Revenue Provision

This report described an outstanding issue with the calculation of and accounting for Minimum Revenue Provision (MRP) for the period 2007/08 to 2011/12 and from 2017/18 onward. It also outlined the plan to resolve the matter with the involvement of the Council's external auditors, EY, and treasury advisors, Link Group.

Following discussion the report was noted.

73. External Audit Plan for 2021/22

This report attaches the plan from our external auditors, Ernst & Young (E&Y), when carrying out their audit of the 2021/22 accounts.

Ms Elizabeth Jackson (E&Y) was present at the meeting and summarised the report.

Following a full discussion the report was noted.

74. Internal Audit Progress Report

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

The following reports have been finalised since the last Committee meeting:

- Main financial systems (Moderate/Moderate)
- Payroll (Substantial/Moderate)
- Climate change (no opinion as advisory review)
- Licensing (Moderate/Moderate)
- Sheltered accommodation (Limited/Moderate)
- Policy review (Moderate/Moderate)
- Environment - fly tipping, street cleaning and enforcement (Moderate/Moderate)
- Leisure services (Moderate/Moderate).

Ms Janine Combrinck was present at the meeting and summarised the report.

Following a full discussion the report was noted.

75. Internal Audit Annual Report and Annual Statement of Assurance

This report intended to inform the Audit and Scrutiny Committee of the Head of Internal Audit opinion for 2022/23.

Overall, Internal audit have been able to provide moderate assurance that there is a sound system of internal control, designed to meet the Council's objectives and that controls are being applied consistently.

Ms Combrinck summarised the report.

Following discussion the report was noted.

76. 2022/23 Financial Outturn

This report gives a summary of the overall financial outturn position for the financial year 2022/23.

Mr Willis summarised the report.

Members requested information regarding particular projects which contributed to the underspend in the Housing Revenue Account. Also, with regards to Capital, the proportion of underspend due to the reduced MRP. Mr Willis advised he would respond to members outside of the meeting.

Mr Willis advised that the Council was conducting a review of capital investment and treasury management to be brought back to this committee.

Under Schedule 12A of the Local Government Act 1972, the committee went into private session to discuss an exempt item from a previous committee..

Following a full discussion the report was noted.

77. 2022/23 Treasury Management Annual Report

This report provided a summary of treasury management activity during 2022/23.

Mr Willis summarised the report.

Members thanked officers for the comprehensive and useful report.

Following a full discussion Cllr Sankey **MOVED** and Cllr Naylor **SECONDED** the recommendation in the report:

That the Committee approves the actual 2022/23 prudential and treasury indicators in this report (paragraphs 3.4 to 3.13) and notes the annual treasury management report for 2022/23.

Cllr Sankey **MOVED** and Cllr Hirst **SECONDED** an amendment to the recommendation to read:

That the Committee notes the actual 2022/23 prudential and treasury indicators in this report (paragraphs 3.4 to 3.13) and notes the annual treasury management report for 2022/23, and recommends approval at Ordinary Council.

Members voted by a show of hands and it was **RESOLVED**:

That the Committee notes the actual 2022/23 prudential and treasury indicators in this report (paragraphs 3.4 to 3.13) and notes the annual treasury management report for 2022/23, and recommends approval at Ordinary Council.

Reasons for Recommendation

The Council is required by regulations issued under the Local Government Act 2003 to produce an annual treasury management review of activities and the actual prudential and treasury indicators for 2022/23. This report meets the requirements of both the CIPFA Code of Practice on Treasury Management, (the Code), and the CIPFA Prudential Code for Capital Finance in Local Authorities, (the Prudential Code).

78. Risk Management Update

This report updates the Audit & Scrutiny Committee on the status of the Council's 2023/24 Strategic Risk Register.

The number of very high risks has reduced to one since the last report to the committee, the one remaining relates to Cyber Threat. The risk that has reduced slightly relates to the General Fund Budget.

There is one new risk this quarter regarding the partnership between Brentwood Borough Council and Rochford District Council.

Mr Willis summarised the report.

Members enquired whether the risk table could be changed slightly to reflect risk tolerance and the process used to mitigate certain risks. Mr Willis advised the risk strategy was being reviewed and this could be explored simultaneously and used in future reports.

Following a full discussion the report was noted by members.

79. Scrutiny Work Programme 2023/24

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 of the report.

Members proposed a number of items to be included within the Scrutiny Programme.

Members were encouraged to use the Scrutiny Work form to determine the scope of the projects and achievable outcomes and provide these to Officers for consideration by Members at the next committee.

Cllr Sankey **MOVED** and Cllr Naylor **SECONDED** the recommendations in the report.

Members voted by a show of hands and it was **RESOLVED:**

That the Committee considers and agrees the 2023/24 Scrutiny work programme as set out in Appendix A.

Reasons for Recommendation

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

80. Urgent Business

There were no items of urgent business.

The meeting concluded at 21:00

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COMMITTEE TITLE: Audit & Scrutiny Committee

DATE: 26/09/2023

REPORT TITLE:	Treasury Management April - July Update
REPORT OF:	Tim Willis, Interim Director – Resources

REPORT SUMMARY

This report gives an update on the Council's treasury management activity and performance for the period April to July 2023.

RECOMMENDATIONS

To note the Council's treasury management activity and performance for the period April to July 2023

SUPPORTING INFORMATION

1.0 REASONS FOR RECOMMENDATIONS

To enable the scrutiny of the Council's Treasury Management activity and performance in 2023/24 in compliance with CIPFA's Treasury Management in the Public Services: Code of Practice (the CIPFA Code 2021 Edition) and generally accepted good practice

2.0 OTHER OPTIONS CONSIDERED

N/A

3.0 BACKGROUND INFORMATION

Main Report

UK Economy and Interest Rate Forecasts

1. The period April to July saw:
 - CPI inflation falling from 10.1% to 8.7% in the twelve months to April, before remaining at 8.7% in May and falling to 7.9% in June and 6.8% in July
 - Core CPI inflation (excluding energy, food, alcohol and tobacco rose in the twelve months to both April and May, reaching a new 31-year high of 7.1% before falling to 6.9% in June and July
 - A tighter labour market in April, as the 3myy growth of average earnings rose from 6.1% to 6.5%;
 - Interest rates rise by a further 75bps over the quarter, taking Bank Rate from 4.25% to 5.00% in July.
 - 10-year gilt yields nearing the “mini-Budget” peaks, as inflation surprised to the upside.
2. The following table shows bank rate and PWLB rate forecasts up to June 2026 (provided by Link Group, the Council’s treasury advisors):

	Sep-23	Dec-23	Mar-24	Jun-24	Sep-24	Dec-24	Mar-25	Jun-25	Sep-25	Dec-25	Mar-26
Bank Rate	5.50%	5.50%	5.50%	5.25%	4.75%	4.25%	3.75%	3.25%	2.75%	2.50%	2.50%
PWLB Rates											
- 5 years	5.60%	5.30%	5.10%	4.80%	4.50%	4.20%	3.90%	3.60%	3.60%	3.40%	3.30%
- 10 years	5.20%	5.00%	4.90%	4.70%	4.40%	4.20%	3.90%	3.70%	3.50%	3.50%	3.40%
- 25 years	5.40%	5.20%	5.10%	4.90%	4.70%	4.50%	4.20%	4.00%	3.90%	3.80%	3.70%
- 50 years	5.10%	5.00%	4.90%	4.70%	4.50%	4.30%	4.00%	3.80%	3.60%	3.60%	3.50%

3. They set out a view that the bank rate will peak at 5.50% later this year, as the Bank of England seeks to squeeze inflation out of the economy, before starting to fall next year. They also show a gradual decline over the period in PWLB rates from a current high.

Investment Activity

4. The Council's investments have benefited from the increase in interest rates during the period. The month-end investment balances and interest rates for the period are as follows:

Month end	Balance (£000)	Ave interest rate
April 2023	17,000	4.21%
May 2023	10,000	4.38%
June 2023	15,000	4.69%
July 2023	11,800	5.00%

5. The approach to investments has been to keep up to £5m on call with the Council's bankers, Lloyds Banking Group, and to invest the remaining funds through short-dated fixed term investments with the Debt Management Account Deposit Facility (DMADF) and with UK domiciled banks (accessible either directly or through the Link Agency Treasury Service). This is considered to be a secure, low risk approach.
6. The following table shows the investments as at 31 July 2023.

Borrower	Amount (£000)	Interest rate (%)	Start date	Maturity date
Lloyds Treasury Call	4,800	4.90		Call
DMADF	1,000	4.88	30-Jun-23	03-Aug-23
DMADF	1,000	5.16	18-Jul-23	19-Sep-23
SMBC Bank International plc	2,000	5.27	03-Jul-23	31-Aug-23
National Bank of Kuwait (International) plc	2,000	5.00	19-Jul-23	21-Aug-23
National Westminster Bank Plc	1,000	4.75	25-Apr-23	28-Sep-23
Total	11,800			

Borrowing Activity

7. No new borrowing was undertaken during the period and the borrowing totals remained unchanged between the beginning and the end of the period.

	Short term	Long term	Total
	£000	£000	£000
01-Apr-23	34,000	192,019	226,019
31-Jul-23	34,000	192,019	226,019
Interest rate	3.51%	2.37%	

8. The short-term borrowing was from other local authorities and will mature by April 2024. All the long-term borrowing was from PWLB. A breakdown of the short-term and long-term borrowings is shown in Appendix A.
9. Since the end of the period, long-term borrowing has increased by £25m as the Council has drawn down this amount from a market lender, Phoenix Life Ltd. This is the first tranche of the £45m deferred loan agreement that the Council arranged in December 2021. This amount will be paid back over 40 years at 2.058%. The remaining £20m will be drawn down in June 2024. The £25m is intended to fund the social housing development programme.
10. It is anticipated that other borrowing will be undertaken during the later stages of this financial year in order to refinance maturing short-term borrowing and/or to finance new general fund capital expenditure. The timing of any borrowing will be influenced by the movement in interest rates (para 2).

Compliance with Treasury and Prudential Limits

11. During the period ended 31st July 2023, the Council has operated within the prudential and treasury codes set out in the Council's Treasury Management Strategy Statement (TMSS) for 2023/24. The Interim Director - Resources is content that no revisions are required to these indicators and that no difficulties are envisaged for the remainder of the year in complying with these indicators. The indicators are shown in the following tables:

Prudential Indicators	2022/23 outturn (£000)	2023/24 TMSS (£000)
Capital Expenditure-GF	2,842	36,332
Capital Expenditure-HRA	11,601	22,008

Capital Financing Requirement	251,767	303,964
Gross External Borrowing	226,196	268,688
Operational Boundary	260,000	305,000
Authorised Limit	330,000	340,000

Treasury Indicators		
Maturity structure of borrowing (upper limit)		
Under 12 months	15%	50%
12 months and within 24 months	0%	50%
24 month and 5 years	5%	50%
5 year and within 10 years	14%	50%
10 years and above	66%	100%

Review of capital investment and treasury management

12. The Interim Director- Resources recently commissioned Link Group to carry out a review of the Council's capital investment and treasury management arrangements. This work is currently in progress, and it is expected that a report will be presented to the November meeting of this committee.

References to Corporate Plan

4.0 FINANCIAL IMPLICATIONS

- 4.1 These are contained within the body of the report.

5.0 LEGAL IMPLICATIONS

Name & Title: Claire Mayhew, Acting Joint Director – People & Governance & Monitoring Officer

Tel & Email 01277 312500 / Claire.mayhew@brentwood.rochford.gov.uk

- 5.1 The Council has duties within an existing legal framework to set a balanced budget for each financial year and to monitor income and expenditure against this budget.

6.0 RESOURCE IMPLICATIONS: STAFFING, ICT AND ASSETS

- 6.1 None.

7.0 RELEVANT RISKS

7.1 The risks associated with the treasury management operation are managed through limits set out in the annual treasury management strategy

8.0 ENGAGEMENT/CONSULTATION

8.1 None.

9.0 EQUALITY IMPLICATIONS

9.1 None

10.0 ECONOMIC AND CLIMATE IMPLICATIONS

10.1 The economic implications are contained in the body of the report..

REPORT AUTHOR:

Name: Alistair Greer
Title: Treasury Management Q1 Update
Phone: 01277 312385
Email: alistair.greer@brentwood.gov.uk

APPENDICES

- Appendix A: short and long-term borrowing at 31 July 2023

BACKGROUND PAPERS

- None

SUBJECT HISTORY (last 3 years)

Council Meeting	Date
<ul style="list-style-type: none">• Ordinary Council: 2023/24 Treasury Management Strategy	1 st March 2023
<ul style="list-style-type: none">• Ordinary Council: 2022/23 Treasury Management Strategy	23 rd February 2022 24 th February 2021

- | | |
|--|--|
| <ul style="list-style-type: none">• Ordinary Council: 2021/21 Treasury Management Strategy | |
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Appendix A: Short and long-term borrowing at 31 July 2023

Short-term borrowing

Lender	Amount (£000)	Start date	Maturity date	Interest rate
Hyndburn Borough Council	2,000	12-Apr-23	14-Aug-23	4.18%
Craven District Council	2,000	27-Oct-22	25-Aug-23	1.30%
Crawley Borough Council	3,000	27-Oct-22	25-Aug-23	1.30%
West Midlands Combined Authority	5,000	27-Oct-22	26-Oct-23	2.25%
West Midlands Combined Authority	5,000	27-Feb-23	27-Nov-23	4.17%
West of England Combined Authority	5,000	15-Sep-22	15-Aug-23	1.30%
West Midlands Combined Authority	5,000	24-Apr-23	24-Aug-23	4.30%
West Midlands Combined Authority	5,000	28-Apr-23	26-Apr-24	4.65%
Lichfield District Council	2,000	03-Mar-23	01-Mar-24	4.40%
Total	34,000			

Long-term borrowing (all PWLB)

HRA/GF	Amount (£000)	Start date	Maturity date	Interest rate
HRA	2,853	14-Mar-22	14-Mar-42	2.31%
HRA	10,000	28-Mar-12	28-Mar-27	3.01%
HRA	15,000	28-Mar-12	28-Mar-32	3.30%
HRA	15,000	28-Mar-12	28-Mar-37	3.44%
HRA	14,166	28-Mar-12	28-Mar-42	3.50%
Total HRA	57,019			
General Fund	400	08-Jan-03	08-Jan-28	4.88%
General Fund	800	24-Apr-95	24-Feb-55	8.88%
General Fund	800	30-Apr-95	30-Apr-55	8.88%
General Fund	7,000	16-Sep-20	16-Sep-50	2.57%
General Fund	10,000	27-Nov-20	27-Nov-30	2.16%
General Fund	10,000	27-Nov-20	27-Nov-50	2.71%
General Fund	20,000	26-Mar-21	26-Mar-71	1.89%
General Fund	30,000	27-Apr-21	27-Apr-71	1.87%
General Fund	7,000	19-Jul-21	19-Jul-31	1.48%
General Fund	10,000	22-Jul-21	22-Jul-34	1.55%
General Fund	9,000	22-Jul-21	22-Jan-68	1.67%
General Fund	10,000	22-Jul-21	22-Jul-69	1.65%
General Fund	20,000	04-Nov-21	04-Nov-62	1.72%
Total General Fund	135,000			
Total	192,019			



COMMITTEE TITLE: AUDIT AND SCRUTINY

DATE: 26 September 2023

REPORT TITLE:	Internal Audit Progress Report
REPORT OF:	Tim Willis, Interim Director Resources and Section 151 Officer

REPORT SUMMARY

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

The following reports have been finalised since the last Committee meeting:

- Partnership with Rochford District Council 2022/23 (Moderate/Substantial)
- Car Parking 2023/24 (Moderate/Moderate)
- Tree Management 2023/24 (Limited/Limited)

RECOMMENDATIONS

To note the progress made against the internal audit plan and the findings from the audits completed since the last Committee meeting.

SUPPORT ING INFORMATION

1.0 REASONS FOR RECOMMENDATIONS

Internal audit is required to report the findings of their work to the Council, through the Audit and Scrutiny Committee.

2.0 OTHER OPTIONS CONSIDERED

None.

3.0 BACKGROUND INFORMATION

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

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

The Audit and Scrutiny Committee approved the 2023/24 annual audit plan in March 2023. The progress against plan is reported at every Audit and Scrutiny Committee meeting.

Progress report

The following final internal audit reports have been issued since the last Committee meeting and internal audit's overall conclusions are set out below. Further details included in Appendix A – Internal Audit Progress Report.

Partnership with Rochford District Council (Moderate/Substantial)

The One Team Transformation Programme is supported by a sound Section 113 agreement, Programme Delivery Methodology, Service Review Phasing Plan, a Programme Board and a Project Team. In addition, there has been comprehensive and regular communication and engagement with staff regarding the programme.

These governance arrangements are operating effectively, reasonable progress is being made with service reviews and the programme risks are being monitored and managed.

There is, however, scope to improve governance arrangements by developing KPIs to measure the impact and effectiveness of the joint services that are currently being implemented, and by implementing data sharing agreements between the Councils for particular joint services.

We have raised two medium priority recommendations on these issues and a further two low priority recommendations.

Consequently, we provide moderate assurance on the design of controls and substantial assurance on the operating effectiveness of the controls that are in place.

Car Parking (Moderate/Moderate)

The Parking team have some well-designed and effective controls to ensure parking prices are reviewed and applied correctly across its car parks. An appropriate and approved strategy is also in place, supported by planned actions for the upcoming year.

There are some areas which could be improved, to address the absence of documented procedures for the service and supporting evidence uploaded to the Chipside system to confirm actions taken.

We have raised four medium and two low priority recommendations.

We have therefore concluded a moderate assurance for both the design of the control framework and effectiveness of the controls that are in place.

Tree Management (Limited/Limited)

Overall, whilst the service is keen to improve, we identified a number of significant concerns with current performance.

Most notably, the Council is accepting a high level of risk regarding the absence of a proactive inspections programme, coupled with ineffective management of reactive inspections.

We have raised four high and three medium priority recommendations.

We have therefore concluded limited assurance over both the design of the control framework and the effectiveness of the controls in place.

Follow up report

A summary of outstanding recommendations from previous audits is included in Appendix B – Internal Audit Follow Up Report.

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

4.0 FINANCIAL IMPLICATIONS

Name & Title: Tim Willis, Director – Resources & Section 151 Officer
Tel & Email: 01277 312500 / tim.willis@brentwood.rochford.gov.uk

There are no direct financial implications arising from the report.

5.0 LEGAL IMPLICATIONS

Name & Title: Andrew Hunkin, Director – People & Governance & Monitoring Officer
Tel & Email 01277 312500 / andrew.hunkin@brentwood.rochford.gov.uk

There are no direct legal implications arising from the report.

6.0 RESOURCE IMPLICATIONS: STAFFING, ICT AND ASSETS

There are no direct resource implications arising from the report.

7.0 RELEVANT RISKS

There are no direct risks arising from the report. The internal audit programme of work is designed to review risk areas within the Council.

8.0 ENGAGEMENT/CONSULTATION

Not applicable.

9.0 EQUALITY IMPLICATIONS

Name & Title: Kim Anderson, Corporate Manager - Communities, Leisure and Health
Tel & Email 01277 312500 kim.anderson@brentwood.gov.uk

There are no direct equality implications arising from the report.

10.0 ENVIRONMENT AND CLIMATE IMPLICATIONS

Name & Title: Phil Drane, Director - Place

Tel & Email 01277 312500 / phil.drane@brentwood.rochford.gov.uk

There are no direct environment and climate change implications arising from the report.

REPORT AUTHOR: Name: Janine Combrinck
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APPENDICES

Appendix A: Internal Audit Progress Report

Appendix B: Internal Audit Follow Up Report

BACKGROUND PAPERS

None.

SUBJECT HISTORY (last 3 years)

Council Meeting	Date
Not applicable.	



**INTERNAL AUDIT
PROGRESS REPORT**

Brentwood Borough Council

2023/2024

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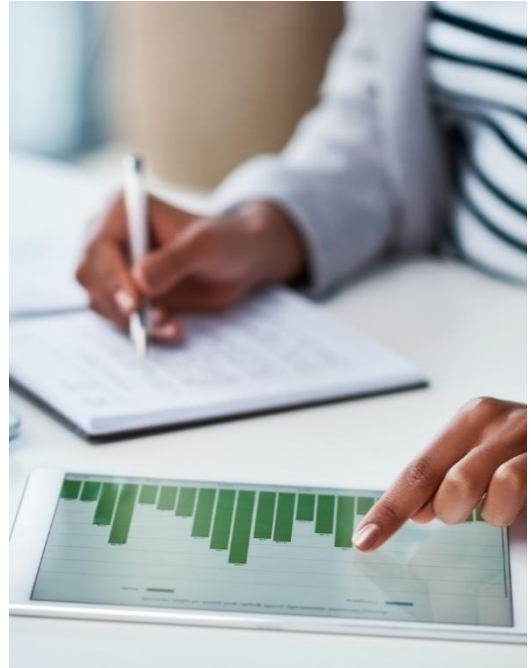
SUMMARY OF 2022/2023 AND 2023/2024 WORK

INTERNAL AUDIT

This report is intended to inform the Audit and Scrutiny Committee of progress made against the 2022/2023 and 2023/2024 internal audit plans. It summarises the work we have done, together with our assessment of the systems reviewed and the recommendations we have raised. Our work complies with Public Sector Internal Audit Standards. As part of our audit approach, we have agreed terms of reference for each piece of work with the risk owner, identifying the headline and sub-risks, which have been covered as part of the assignment. This approach is designed to enable us to give assurance on the risk management and internal control processes in place to mitigate the risks identified.

INTERNAL AUDIT METHODOLOGY

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



2023/20243 INTERNAL AUDIT PLAN

We have completed one audit from the 2022/23 audit, which was in draft at the time of the July 2023 Audit and Scrutiny Committee meeting:

- ▶ Partnership with Rochford District Council.

2023/20244 INTERNAL AUDIT PLAN

We have completed two audits from the 2023/24 audit plan and present the final reports to the Audit and Scrutiny Committee:

- ▶ Car Parking
- ▶ Tree Management.

Fieldwork is progressing in respect of the following audit:

- ▶ Waste Management Services

Fieldwork is also starting in the next two weeks for these upcoming audits:

- ▶ Communications and Information Sharing
- ▶ Risk Management

The remaining audits are being planned and we anticipate presenting these reports at future Audit and Scrutiny Committee meetings.

CHANGES TO THE 2023/20244 INTERNAL AUDIT PLAN

We agreed changes to the timings of the audits below:

- ▶ Data Protection - moved from the 2022/23 plan to Q3 of the 2023/24 plan
- ▶ Communications and Information Sharing - moved from Q2 to Q3
- ▶ Workforce Strategy - moved from Q2 to Q3.

REVIEW OF 2023/20244 WORK

AUDIT	EXEC LEAD	A&SC	PLANNING	FIELD WORK	REPORTING	DESIGN	EFFECTIVE -NESS
Car Parking	Director of Assets & Investments	Sept 2023			✓	M	M
Tree Management	Director of Environment	Sept 2023			✓	L	L
Waste Management Services	Director of Environment	Nov 2023		✓			
Risk Management	Interim Director of Resources	Nov 2023	✓				
Communications and Information Sharing	Director of Policy & Delivery	Nov 2023	✓				
Workforce Strategy	Joint Acting Director of People & Governance	Jan 2024	✓				
Estates Management	Director of Assets & Investments	Jan 2024	✓				
Data Protection (c/fwd from 2022/23)	Director of Customer & Data Insight	Jan 2024	✓				
Assets Management	Director of Assets & Investments	Jan 2024	✓				
Disaster Recovery and Business Continuity	Interim Director of Resources	Jan 2024	✓				
One Team reviews	Director of Policy & Delivery	Mar 2024	✓				
Main Financial Systems	Interim Director of Resources	Mar 2024	✓				
Financial Planning and Monitoring	Interim Director of Resources	Mar 2024	✓				
Partnership with Rochford District Council	Director of Policy & Delivery	Mar 2024	✓				



PARTNERSHIP WITH ROCHFORD DISTRICT COUNCIL AUDIT

CRR REFERENCE: RISK 12 - CONTRACT / PARTNERSHIP FAILURE

Design Opinion	M Moderate	Design Effectiveness	S Substantial
Recommendations	0	2	2



SCOPE

BACKGROUND

- ▶ Section 113 Local Government Act 1972 allows local authorities to enter into arrangements with other authorities to share resources in order to fulfil certain functions. Under this legislation, Brentwood Borough Council ('the Council') and Rochford District Council have entered into an agreement to work in partnership to deliver services to residents. As part of this, each Council has invested £300,000 to implement the partnership arrangement and any future savings will be split between the two Councils, subject to discussion/agreement.
- ▶ The ambition of the two Councils is to create *One Team, One Culture and One Partnership*. To drive this ambition, a One Team Transformation Programme was introduced, led by the Joint Chief Executive, with one of the joint Strategic Directors being the Senior Responsible Owner (SRO) and management by the joint Director for Policy and Delivery.
- ▶ The Transformation Programme is expected to deliver a series of projects over approximately two and a half years, from February 2022 to September 2024. However, decision-making and governance remains in line with each Council's own Constitution, allowing each to retain responsibility for ensuring that any shared initiatives benefit their local populations.
- ▶ Upon delivery of the Transformation Programme, it is intended that annual savings of between £600,000 and £850,000 will be achieved in total between the two Councils, with effect from 2024/25. Furthermore, non-financial benefits of the partnership arrangement have been defined by the Councils, including:
 - Improved retention and development of staff
 - Efficiencies and economies of scale in service delivery and procurement
 - A stronger and more influential regional voice.
- ▶ It is generally recognised that shared services and partnership working can deliver a range of value for money benefits for each party. There are numerous examples of successful shared services and partnership arrangements in the public sector, specifically amongst local authorities, and we have drawn on our experience of auditing partnership arrangements elsewhere when carrying out our work.

PURPOSE OF AUDIT

- ▶ The purpose of the audit was to 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.

AREAS REVIEWED

The following areas were covered as part of this review:

- ▶ Reviewed the Section 113 agreement between the Councils and the transformation business cases for individual services, to assess whether the viability and feasibility of the partnership arrangement has been adequately documented, scrutinised and agreed, including whether objectives, risks, investments, operating costs, benefits and outcomes have been defined.
- ▶ Determined whether robust governance and management structures are set up for the partnership transitional arrangements, with clear definition of roles, responsibilities and accountabilities.
- ▶ Assessed whether risk management processes have been implemented for the transformation programme and partnership working, and that key risks are being identified, analysed and mitigated in line with the Council's risk appetite.

- ▶ Reviewed the minutes/papers of the meetings of the Transformation Programme Board and the Project Team, to determine whether there is adequate monitoring of the programme progress, whether actions are being taken to address emerging issues and whether there are sufficient contingency arrangements in place.
- ▶ For the joint working arrangements already in place, determined whether there is adequate monitoring of the effectiveness of those arrangements against agreed service standards or KPIs.
- ▶ Determined whether clear policies and agreements are in place to safeguard information assets, data security and IT systems as part of the partnership arrangement and during the transformation programme.
- ▶ Assessed whether there is ongoing and effective communication between the Councils and with staff regarding the transformation programme.



AREAS OF STRENGTH

We identified the following good practice:

- ▶ The Section 113 agreement was approved by the Council's Policy, Resources and Economic Development (PRED) Committee in July 2022, after scrutiny by the Audit and Risk Committee. It was compiled after engagement with external consultants and by commissioned legal expertise and was signed by the Monitoring Officers at both Councils. It includes a Memorandum of Understanding signed by the Leaders of the respective Councils. The agreement includes all expected requirements in terms of objectives, risks, investments, operating costs, benefits and outcomes.
- ▶ The agreement is underpinned by One Team Transformation Programme Delivery Methodology, which clearly defines the governance structure and arrangements in place.
- ▶ The programme is owned by a Transformation Programme Board, which consists of the Leaders of both Councils, the Joint Chief Executive Officer and the Joint Programme Director (Senior responsible Officer for the Programme), together with such attending officers as required. The Terms of Reference for the Board defines its roles and responsibilities. The Board was initially due to meet quarterly, however this was changed to monthly from November 2022.
- ▶ The Programme Board receives progress reports from the One Team Transformation Project Team and agrees when individual project activity is ready to take forward to formal decisions through existing corporate governance processes.
- ▶ The Terms of Reference for the Project Team clearly sets out its roles and responsibilities. The team meets on a monthly basis and reports into the Programme Board.
- ▶ The One Team Transformation Programme has a risk register, which is reviewed and discussed at the Project Team meetings and shared with the One Team Programme Board by way of exception reporting. The risk register is in line with the Council's documented Risk Management Strategy and risks include risk owners and mitigating controls.
- ▶ Progress on the Service Review Phasing Plan and risk updates are presented to PRED on a quarterly basis.
- ▶ There has been comprehensive and regular communication and engagement with staff regarding the One Team Transformation programme, which appears to have been well received. This has included:
 - An in-person joint workshop of the joint leadership team and managers from both authorities, to develop relationships and identify future ways of working
 - One Team Information drop-in sessions with the Director of Policy and Delivery, two of which were face to-face meetings and a third online session was held, with over 200 staff participating or in attendance
 - Regular monthly all-staff messages from the joint Chief Executive Officer and Directors
 - Quarterly staff briefings
 - Leadership Group workshop
 - Housing Group workshop.



AREAS OF CONCERN

Our work highlighted the following areas of concern:

- ▶ Whilst the service review business cases include details on expected benefits and savings from the joint service, there are no clearly documented key performance indicators (KPIs) in place to measure the impact and effectiveness of the new joint services that are currently being implemented (**Finding 1 - Medium**)

- ▶ The Council has recently completed work on the data sharing process. Service reviews now go through a two stage process that requires the completion of an initial questionnaire which determines whether a full data sharing agreement is required. This has indicated that data sharing agreements are required for Human Resources, Risk & Insurance and Emergency Planning & Business Continuity, and Procurement. However, these still need to be developed before the joint services are fully implemented. We are informed that the data sharing requirement will now be built into the process. **(Finding 2 - Medium)**.
- ▶ The service review business cases completed during 2022/23 did not follow a consistent format and the Communications service business case did not include a record of officer sign off before being presented to the One Team Transformation Project Team and Programme Board **(Finding 3 - Low)**.
- ▶ The current One Team Transformation Programme Delivery Methodology requires that quarterly reports are presented to the Council's PRED Committee and the Overview and Scrutiny Committee (called an Audit and Scrutiny Committee in Brentwood). However, to date quarterly reporting has only been done to PRED. Discussion with officers has confirmed that there is no need for it to be reported at two member committees and the methodology policy should be updated **(Finding 4 - Low)**.



CONCLUSION

- ▶ The One Team Transformation Programme is supported by a sound Section 113 agreement, Programme Delivery Methodology, Service Review Phasing Plan, a Programme Board and a Project Team. In addition, there has been comprehensive and regular communication and engagement with staff regarding the programme.
- ▶ These governance arrangements are operating effectively, reasonable progress is being made with service reviews and the programme risks are being monitored and managed.
- ▶ There is, however, scope to improve governance arrangements by developing KPIs to measure the impact and effectiveness of the joint services that are currently being implemented, and by implementing data sharing agreements between the Councils for particular joint services. We have raised two medium priority recommendations on these issues and a further two low priority recommendations.
- ▶ Consequently, we provide moderate assurance on the design of controls and substantial assurance on the operating effectiveness of the controls that are in place.

MANAGEMENT ACTION PLAN:

Recommendation	Priority	Management Response	Responsible Officer and Implementation Date
<p>1. Joint service key performance indicators</p> <p>a) The One Team formation Project Team should include a KPIs section within the service review business case template, to ensure that there is clarity around how the joint service will be measured once it is implemented and the target levels of performance.</p> <p>b) SMART KPIs should be developed for the joint services that have been approved by the One Team Transformation Programme Board (Human Resources, Communications, and Risk & Insurance and Emergency Planning & Business Continuity), and a process implemented to regularly monitor these as the joint services become embedded. These should cover both financial and operational performance and feed into the Council's overall performance monitoring processes.</p>	Medium	<p>a) We agree that there should be a set of key indicators for measuring the performance of the joint services, to enable comparison to the previous services. We will ensure that this is added to the service review business case template.</p> <p>b) We will develop SMART KPIs for the new joint services and ensure that these form part of the Council's overall performance monitoring framework.</p>	Director Policy and Delivery 30 September 2023

<p>2. Data sharing agreements</p> <p>Management should ensure that data sharing agreements are put in place, where required, for the joint services that are currently being implemented, in particular Human Resources, Risk & Insurance and Emergency Planning & Business Continuity, and Procurement.</p>	Medium	<p>The requirement for data sharing agreements is now being covered as part of the service review business planning process. Therefore, those in Phase Two of the reviews will complete the identification for the need of an agreement as part of the Business Case. We will ensure that data sharing agreements are implemented for the following Phase 1 reviews: Human Resources, Risk & Insurance and Emergency Planning & Business Continuity, and Procurement.</p>	<p>Greg Campbell, Director Policy and Delivery 30 September 2023</p>
<p>3. Service review business case template</p> <p>The One Team Transformation Project Team should ensure that the new service review business case template includes a section for sign off by officers before it is approved by the One Team Transformation Programme Board.</p>	Low	<p>This will be added to the business case template that is being used for Phase 2 service</p>	<p>Director Policy and Delivery 31 July 2023</p>
<p>4. Reporting to members</p> <p>Officers should update the One Team Transformation Programme Delivery Methodology to reflect the new requirements for reporting progress to members on the One Team Transformation Programme. In particular, to remove the requirement for quarterly reports to be presented to the Audit and Scrutiny Committee at Brentwood, and to refer to the new Finance, Assets, Investments and Recovery Committee rather than PRED. The updated Methodology should be agreed with the Leaders of the two Councils.</p>	Low	<p>We will update the One Team Transformation Programme Delivery Methodology and share the updates with the Leaders for approval.</p>	<p>Director Policy and Delivery 30 September 2023</p>

CAR PARKING AUDIT

Design Opinion	M	Moderate	Design Effectiveness	M	Moderate
Recommendations	0	4	2		



SCOPE

BACKGROUND

- ▶ The Council deals with all off-street parking, including issuing permits / season tickets and enforcement. The Council has around 2400 car parking spaces, across 25 borough car parks and 286 season ticket holders
- ▶ All on-street new and renewal residents and visitor parking permits, the processing of penalty charge notices (PCNs) / recovery of fines and all associated enquiries and administration are delivered by Chelmsford City Council, as part of the South Essex Parking Partnership, and will not form part of this review.
- ▶ The Council has a Parking Strategy 2022-2032 which sets out the direction of travel for the town centre areas of Brentwood, Shenfield & Ingatestone.
- ▶ The Strategy seeks to support the local economy through the provision of parking that is affordable and suitable, encourage the right parking behaviours and support the Council's environmental direction towards carbon neutrality by 2040.
- ▶ For 2023/24 the Council aims to:
 1. Improve payment methods including card payments and the “pay by phone” system.
 2. Improve directional signage to car parks.
 3. Continue roll out of electric vehicle (EV) charging in car parks.
 4. Implement a local workers payment scheme.
 5. Recommend bespoke charges.
- ▶ Parking income per annum is around £1.4m. Payment for parking is done either by cash or “pay by phone”. Cash is collected twice a week by enforcement officers and once processed is banked by G4S.

PURPOSE OF THE AUDIT

- ▶ The purpose of the audit was to review the Council's arrangements for the administration, collection and recording of car parking income.

AREAS REVIEWED

The following areas were covered as part of this review:

- ▶ We reviewed the car parking strategy and established whether it is regularly reviewed, clearly defines roles and responsibilities, and is supported by action plans.
- ▶ We checked whether new parking charges are annually reviewed and approved.
- ▶ Through sample testing, we verified whether the approved charges for 2023/24 have been correctly applied across the Council's car parks and for parking permits / season tickets issued.
- ▶ We selected a sample of parking permits to assess whether appropriate validation checks were completed prior to issuing the permits.
- ▶ We completed a walkthrough of the processes for identifying parking offenders, to understand if they are adequately designed to identify offenders within a timely manner.
- ▶ We selected a sample of PCNs to determine if the payments received were accurate.
- ▶ We reviewed a sample of reconciliations between payments received by the Council (cash receipts, pay by phone receipts and banking receipts) and amounts banked, and ascertained whether there is adequate segregation of duties in this process.
- ▶ We verified whether cash is banked by G4S in a timely manner and in line with the contract.
- ▶ We determined that regular management reports on car parking services are not presented to senior management therefore we could not review a sample of the three most recent reports. However, we reviewed the latest annual report and assessed the detail included.



AREAS OF STRENGTH

We identified the following good practice:

- ▶ The Council has a Parking Strategy in place for 2022-2032, which links the parking service's aims to the Council's strategic vision. The strategy also contains supporting actions for the current and upcoming financial years. A requirement for annual review to maintain the relevance of the strategy is included, but as the strategy was first approved in October 2022, no annual review has yet been required.
- ▶ Due to current economic pressures and the rising cost of living, the Council completed a detailed review of current parking prices and corresponding car park utilisation. The Policy, Resources and Economic Development Committee subsequently approved uplifted fees for the Council's car parks in November 2022, which came into effect in April 2023. Multistorey car parks, which are typically underutilised in the Borough, were considered not subject to the price lift, to encourage increased usage and income generation.
- ▶ We sought to verify that the increased 2023-24 parking fees and charges had been accurately applied. We selected a sample of two car parks (Town Hall Zone A and Chatham Way) and confirmed through inspection that the approved prices matched the prices advertised on the Council's website, the signage in each car park, and the prices set in each car park payment machine.
- ▶ We confirmed that the two residents' permit-holder car parks for which the Council is responsible (Gibraltar House and Mayflower House) have a fixed annual fee of £34, which was not increased for 2023-24 due to their more rural locations. We confirmed, through a sample of six permit holders, that the correct and full amount was paid for each vehicle.
- ▶ We completed a walkthrough of the process to identify parking offenders and confirmed that inspections are completed daily, Monday to Saturday, to ensure adequate coverage of the Council's car parks. Handheld devices are used to scan number plates, which automatically upload data to the Council's parking management system, *Chipside*. Photographic evidence is taken to support all issued PCNs, to mitigate against potential disputes. The current process ensures that offenders are identified in a timely manner and that comprehensive supporting evidence is obtained.




AREAS OF CONCERN

Our work highlighted the following areas of concern:

- ▶ The Council does not have any up-to-date standard operating procedures (SOPs) to support the implementation of the Parking Strategy and to document the parking management processes followed. There is therefore no specific documentation in place to confirm individual roles and responsibilities. **(Finding 1 - Medium)**
- ▶ We selected a sample of 10 season tickets and sought to confirm that the prices charged reconciled to the agreed 2023-24 fees and charges. We identified two minor typographical errors, whereby the amount recorded in *Chipside* was incorrect. We subsequently confirmed that the amount paid by the customer, per the payment authorisation evidence, reconciled to the 2023-24 charges. We also ascertained that the Council aims to offer flexibility to support local businesses. However, in one instance, there was no supporting evidence to confirm management approval of an eight-month (non-standard) season ticket. **(Finding 2 - Medium)**
- ▶ We also reviewed a sample of 15 PCNs issued since April 2022. We identified two cases whereby the PCN fine was ultimately written off due to lack of payment. However, the write off process and approval requirements were not documented. Further, we found one case whereby a payment was backdated allowing the offender to receive a 50% discount, despite their fine being paid after the 14-day eligibility period. The reasons for the backdating and any related approval were not recorded in *Chipside*. **(Finding 3 - Medium)**
- ▶ The November 2022 parking fees and charges review was the first instance of an annual pricing assessment. Whilst the Council intends to complete annual price reviews going forwards, there is no schedule or plan in place to ensure that they will occur. Further, there are no other management reports prepared or presented, to monitor factors such as car park utilisation, at a more regular frequency. **(Finding 4 - Medium)**
- ▶ To validate resident permit requests, the Council requires two forms of proof of address (POA). If resident permits are renewed and roll over to the next year, the Council does not re-review any POA documentation. We selected a sample of six permits, of which four were for residents and two were for businesses. None of the four resident permits had any evidence in *Chipside* to verify that POA had been sought. We acknowledge that two of these permits were historic (rolled over), however the evidence of original POA checks was not included, nor were any notes added. **(Finding 5 - Low)**

▶ We completed a walkthrough of the cash reconciliation process completed by the Council, to confirm that the amount of cash recorded by the parking payment machine agrees to the amount of cash returned to the office. However, we found that there is no requirement to document the reconciling officers' names on the spreadsheet, to verify segregation of duties. Further, when reviewed the three most recent reconciliations dated 8 August, 11 August, and 15 August 2023, we found that in one instance (8 August 2023), a difference of £5.20 between the machine total and the cash count total triggered an alert (due to the difference being over £5). However, no notes were recorded to confirm that this had been investigated. **(Finding 6 - Low)**

 **CONCLUSION**

▶ The Parking team have some well-designed and effective controls to ensure parking prices are reviewed and applied correctly across its car parks. An appropriate and approved strategy is also in place, supported by planned actions for the upcoming year.

▶ There are some areas which could be improved, to address the absence of documented procedures for the service and supporting evidence uploaded to the Chipside system to confirm actions taken.

▶ We have therefore concluded a moderate assurance for both the design of the control framework and effectiveness of the controls that are in place.

MANAGEMENT ACTION PLAN:

Recommendation	Priority	Management Response	Responsible Officer and Implementation Date
<p>1. Absence of documented policies and procedures</p> <p>The Council should create a set of standard operating procedures (SOPs) or 'how to' guides to document the key processes in place, including:</p> <ul style="list-style-type: none"> • The cash reconciliation procedure and required segregation of duties. This should include an agreed materiality threshold, whereby cash differences over the threshold must be investigated and reasons documented. • An agreed write off process for PCNs, including requirements for approval • The requirement to add evidence to support backdated PCN payments. • The process to validate received permit requests requiring proof of address to be uploaded/noted in Chipside. • The process to review parking prices and utilisation annually. • The process to input case notes to Chipside when exceptions are made for PCN fines, including a requirement for approval by the Parking Manager. • The required approval process for flexibly agreed parking permits. <p>Each procedure should include a version control history and schedule of review to ensure that it is kept up-to-date and relevant.</p>	<p>Medium</p>	<p>Agreed. SOP to be created that will include:</p> <ul style="list-style-type: none"> • Cash reconciliation - we have a comment box that will be completed with the officer's name who collected and counted the cash, the imputing officer will also sign their name. • Write off process will be administered by the officer after 6 months, anything prior to the 6 months will be processed by manager. • Evidence to be added to all cases and for backdated payments copy and paste the email to the case. • Permits requiring evidence to be added to the case on Chipside a V5 and valid insurance documents. • Review the parking prices each financial year. • Input case notes emails to Chipside for any exceptions to PCNs or other required approval by the parking manager. 	<p>Parking Manager 31 March 2024</p>

<p>2. Lack of evidence documented in Chipside</p> <p>2.1 The Council should correct the typographical errors in <i>Chipside</i> to ensure it accurately reflects the payment received.</p> <p>2.2 The Council should implement a quality control process, whereby a sample of fees recorded in <i>Chipside</i> are checked on a regular basis to verify accuracy.</p> <p>2.3 Obtained approvals for flexible prices should be evidenced in the <i>Chipside</i> notes to ensure a full evidence trail is maintained. This process should also be documented in a procedure note (<i>please see recommendation 1.1</i>).</p>	Medium	<p>2.1 We have started to amend all errors on Chipside including payments.</p> <p>2.2 We can only do this for permits and PCN's paid once all the processes have been rectified for a complete financial year.</p> <p>2.3 All evidence to be added to cases to ensure transparency.</p>	Parking Manager 31 March 2024
<p>3. Unclear process for PCN write offs and exceptions</p> <p>The PCN process should be clarified and updated such that when an exceptional circumstance is identified, e.g. a late but successful appeal is made and a PCN payment backdated, staff are required to copy and paste in relevant email correspondence, and/or add a case note explaining why.</p> <p>Please see recommendation 1.1, which recommends documenting:</p> <ul style="list-style-type: none"> • An agreed write off process for PCNs, including requirements for approval. • The requirement to add evidence to support backdated PCN payments. 	Medium	Agreed to be implemented.	Parking Manager 31 March 2024
<p>4. Absence of regular management reporting</p> <p>4.1 The Council should establish a schedule for the annual review of fees and charges, e.g. through calendar reminders, or documenting the requirement in a procedure note along with the considerations and preparations needed ahead of each uplift.</p> <p>4.2 The Council should establish the appetite of senior management as to whether more frequent management reporting would be of benefit.</p> <p>4.3 The Council should also consider monitoring car park utilisation by collecting data over time. This data could then be presented to senior management to demonstrate the effects of the parking strategy implementation.</p>	Medium	<p>4.1 Agreed, we will review at the end of the financial year moving forward.</p> <p>4.2 Agreed, to be discussed with director.</p> <p>4.3 Agreed, to be implemented once the new payment system is installed at the MSCP.</p>	Parking Manager 31 March 2024
<p>5. Absence of evidence for resident permit validation checks</p> <p>5.1 For historic permits, where there is no evidence of POA on the system, the Council should request POA to support the permit renewals.</p>	Low	5.1 Agreed we are in the process of contacting all residents to inform them that a valid insurance document is required when applying and reapplying for a permit.	Parking Manager 31 March 2024

<p>5.2 The Council should ensure that POA received is recorded in the Chipside system.</p> <p>5.3 To facilitate implementation, the Council should create an action plan for the planned changes to the system. Timescales should be added against these actions to ensure timely implementation.</p> <p>Please see recommendation 1.1, which recommends documenting: The process to validate received permit requests requiring proof of address to be uploaded/noted in Chipside.</p>		<p>5.2 Agreed as previously mentioned we will record all evidence onto Chipside.</p> <p>5.3 Agreed we are in the process of rectifying all errors and creating a schedule.</p>	
<p>6. Incomplete cash reconciliation notes</p> <p>6.1 The Council should establish a requirement for reconciling officer names to be documented in each section of the reconciliation sheet, to confirm segregation of duties.</p> <p>6.2 The Council should clarify and document the process to investigate discrepancies, where they arise between the machine total and the cash count total. A materiality threshold should be established, over which differences must be investigated, and the identified reason noted.</p> <p>Please see recommendation 1.1, which recommends documenting: The cash reconciliation procedure and required segregation of duties. This should include an agreed materiality threshold, whereby cash differences over the threshold must be investigated and reasons documented.</p>	<p>Low</p>	<p>6.1 Agreed as previously mentioned we will now add our names to the comment box.</p> <p>6.2 Agreed we will have a process to investigate any discrepancies over £10.</p>	<p>Parking Manager 31 March 2024</p>

TREE MANAGEMENT

Design Opinion	L Limited	Design Effectiveness	L Limited
Recommendations	4	3	0



SCOPE

BACKGROUND

- ▶ Under both civil and criminal law, the owner of land on which a tree stands has responsibilities for the health and safety of those on or near the land and has potential liabilities arising from the falling of a tree or branch.
- ▶ The Council has a standard of inspection however caselaw suggests a balance between the risk posed by trees in general terms, the amenity value of trees and the cost of different types of inspection and remedial measures becomes relevant. Therefore, any inspection should be proportional to the size of the resources available to the landowner.
- ▶ Most Council owned trees are in open spaces and include woodland. The council is responsible for 280 hectares of woodland country parks and urban greens. This does not include Thornden and Wealden country parks, which are managed by Essex County Council. In addition, the Council is responsible for trees that fall within its Housing Revenue Account.
- ▶ Complaints and requests relating to trees are assessed against a “council priority for works” and any remedial works are considered on a risk/benefit basis.

PURPOSE

- ▶ The purpose of the audit was to review the Council’s progress in managing the risks associated with unmaintained woodland and non-woodland trees.

AREAS REVIEWED

- ▶ We reviewed the current strategy to verify whether this was in date, approved and supported by clear delivery targets/KPIs.
- ▶ We ascertained whether the strategy clearly defines roles and responsibilities and whether these are understood by officers.
- ▶ We reviewed the governance arrangements in place to ensure effective monitoring and oversight of tree management.
- ▶ We ascertained whether actions have been taken and plans are in place to identify the tree population the Council is responsible for and confirmed whether areas of greatest risk have been identified in a risk register.
- ▶ We ascertained whether actions are in place to mitigate trees with the highest risk to the public and whether regular proactive inspections are completed.
- ▶ We determined that no proactive inspections are completed therefore we could not review a sample of completed inspections to confirm the inspection and any remedial work was carried out in line with the Council’s procedures.
- ▶ We completed a walkthrough of the computer management system to ascertain whether it effectively captures data regarding tree stock surveys and inspections.
- ▶ We selected a sample of complaints/concerns raised by the public in relation to trees and sought to verify whether these were prioritised as per the strategy and have been responded to in an appropriate timescale.

**AREAS OF CONCERN**

Our work highlighted the following areas of concern:

- ▶ The Council's current Tree and Woodlands Strategy is not supported by sufficient resources, preventing effective delivery. Furthermore, the strategy does not include enough detail to adequately outline and direct implementation of the aims of the Tree Management process. For example, roles and responsibilities are not defined, delivery targets and KPIs are not set. Resultantly, the strategy does not provide adequate governance to support desired Tree Management processes. Further, the strategy was created in March 2022, with a requirement for annual review. However, no subsequent review has since been completed. **(Finding 1 - High)**
- ▶ The Council uses National Tree Map data to estimate the number of trees in the Borough. However, the Council do not have an accurate record or understanding of the age, type and condition of the trees it is responsible for. This underlying issue is preventing an adequate, risk-based inspections framework from being established. **(Finding 2 - High)**
- ▶ The Council do not complete any proactive inspections of trees in the Borough, instead relying on a purely reactive method of responding to complaints raised by the public. Resultantly, no risk assessments have been completed to identify high risk zones or specific high-risk trees. High risk areas are therefore not identified, targeted, and inspected proactively, leaving the Council open to the risk of tree management failure. **(Finding 3 - High)**
- ▶ There are limited procedures in place to guide the Council's responses to issues raised by the public. The Council have a prioritisation of works document, which requires a priority between one (imminent threat to life) and five (social comfort/benefit) to be allocated against public reports. However, the guidance does not include any further details in terms of timescales required for priority-based response. We selected a sample of 15 complaints and enquiries raised by the public since June 2022, and identified the following concerns:
 - 14 of the 15 reports had not been allocated a priority using the prioritisation of works scale.
 - Nine of the 15 reports had been open in the system for between six and 14 months, with no actions noted in the system to evidence an inspection or response had been completed.
 - Two of the 15 reports had been closed incorrectly. The complaints were marked as closed when they were allocated to an officer, rather than being allocated as an open case. This meant no action has been taken on these cases.

Furthermore, there is no guidance in place to clarify the process and required response time when an insurance claim is received related to trees incidents. We selected a sample of three insurance claims raised since January 2022, to review the actions taken. We found that, for two of the three claims sampled, supporting information related to the claim had been requested from the Tree Officer. However, in both cases, a response was not received for four months, impacting the timeliness of the insurance claim management. **(Finding 4 - High)**
- ▶ The Council has procured five contractors to ensure tree works can be completed, as required. However, we sought to obtain the records held in relation to each contractor, such as health and safety policies and insurance documents, and found that this information was not maintained by the Council. **(Finding 5 - Medium)**
- ▶ The Council have a computer management system in place, Pear, which is used to document National Tree Map data on the number of trees. The system links to a tablet computer, which can be taken off site to complete (reactive) inspections. However, the inspection notes recorded must be manually transferred onto a computer, impacting the efficiency of data transfer. Further, the data maintained is not exported to a reporting format, to enable the Council to monitor tree stock levels. **(Finding 6 - Medium)**
- ▶ As the Tree Team consists of one Tree Officer and the Corporate Manager for Green Spaces, a monthly 1-2-1 meeting has been set up to monitor progress and goals for the service. However, since the initial meeting on 9 June 2023, no subsequent monthly meetings have occurred. Furthermore, the Clean and Green Committee (previously the Community, Environment & Enforcement Committee) provide some oversight over the number of trees planted by the service. However, our review of the three most recent meeting minutes (December 2022, March 2023 and June 2023) identified that no scrutiny has been implemented regarding the absence of tree inspections. **(Finding 7 - Medium)**

**ADDED VALUE**

- ▶ At the Council's request, we also reviewed whether any contractor management arrangements are in place to ensure legitimate and insured contractors are used for tree works. As a result of this review, we have raised an additional finding in this area. **(See above and Finding 5 - High)**

- ▶ We have benchmarked the Council's Tree Strategy against our client base and our report provided some examples of other policies and good practice we have found.
- ▶ We identified recent examples where Councils have been prosecuted and fined up to £300,000 due to having no proactive inspections in place and our report provided some examples to support our recommendations.



CONCLUSION

- ▶ Overall, whilst the service is keen to improve, we identified a number of significant concerns with current performance.
- ▶ Most notably, the Council are accepting a high level of risk regarding the absence of a proactive inspections programme, coupled with ineffective management of reactive inspections.
- ▶ We have therefore concluded limited assurance over both the design of the control framework and the effectiveness of the controls in place.

MANAGEMENT ACTION PLAN:

Recommendation	Priority	Management Response	Responsible Officer and Implementation Date
<p>1. Insufficient Implementation of Tree and Woodland Strategy</p> <p>1.1 The Council should update the Tree and Woodland Strategy, or create supporting standard operating procedures (SOPs), to incorporate:</p> <ul style="list-style-type: none"> • Roles and responsibilities • Delivery targets • Agreed KPIs • National guidance and best practice, including the requirement for a risk-based and proactive inspection programme. <p>1.2 We recommend that the implemented Strategy should include an action plan, with delivery target dates and assigned responsibility, to ensure that the necessary long-term transformation and implementation of tree management is monitored and the Council is held to account against its aims. Progress against the action plan should be overseen by the Clean and Green Committee periodically.</p> <p>1.3 The policy should include a schedule of reviews, to ensure it is reviewed and updated at regular intervals as required.</p> <p>1.4 Supporting Standard Operating Procedures (SOPs) or appendices should be created to support the aims of the strategy and govern how the aims will be implemented, e.g. tree inspection policy.</p>	High	<p>1.1 Agreed. Strategy will be presented to Clean & Green Committee for approval.</p> <p>1.2 Agreed. To be presented as an annual update to the approved strategy.</p> <p>1.3 Agreed. To be incorporated into the annual update.</p> <p>1.4 Agreed. This will be as an appendix to the Strategy.</p>	<p>1.1 Director of Environment 31 January 2024</p> <p>1.2 Director of Environment 31 January 2025</p> <p>1.3 Corporate Manager (Green Spaces) 31 January 2025</p> <p>1.4 Corporate Manager (Green Spaces)</p>
<p>2. Incomplete Understanding of Tree Stock Conditions in the Borough</p> <p>2.1 The Council should collate the data on number of trees from the National tree Map into a report to ensure oversight/monitoring of tree stock</p>	High	<p>2.1 Agreed.</p> <p>2.2 Agreed.</p>	<p>Corporate Manager (Green Spaces) 31 October 2023</p>

<p>levels can be implemented by Management and enable monitoring of overall stock levels.</p> <p>2.2 The Council should ascertain the level of resources required to gather the necessary data on current tree stocks, e.g., tree age, type and condition, to support a risk-based inspections programme. <i>Please see recommendations 3.1-3.3 below.</i></p>			
<p>3. Absence of Proactive Inspections</p> <p>3.1 To limit the risk of harm or serious incidents, the Council should implement a routine, proactive inspections programme. The Council could utilise methods such as the Quantified Tree Risk Assessment (QTRA), to support this approach, which requires key areas to be targeted for inspection based on risk factors such as footfall, location i.e., near playgrounds, and type of tree.</p> <p>3.2 The Council should subsequently implement a risk-based, cyclical tree inspection programme. High risk areas, such as those with high footfall, should initially be prioritised and inspected urgently, and a regular inspection schedule devised. As the Council gains an understanding of the conditions of specific trees, high risk trees should also be targeted.</p> <p>3.3 A long term approach to incorporate lower-risk areas into the inspection programme should subsequently be implemented. This should involve a less frequent work schedule for periodic inspections of lower-risk trees/areas if the Council can obtain sufficient resources to do so.</p>	High	<p>3.1 Agreed.</p> <p>3.2 Agreed.</p> <p>3.3 Agreed.</p>	<p>Corporate Manager (Green Spaces)</p> <p>3.1 January 2024</p> <p>3.2 April 2024</p> <p>3.3 April 2025</p>
<p>4. Inadequate complaints handling and absence of established procedures</p> <p>4.1 The Council should develop the 'prioritisation of works' document to add specific implementation guidance related to trees, including time scales for responses.</p> <p>4.2 The Council should complete a review of all open complaints in the dash system and ensure that either actions are taken where these have been missed, or the actions taken but not documented are included in the records to enable their closure.</p> <p>4.3 The Council should monitor complaint response times against the newly agreed time scales, as a service KPI.</p> <p>4.4 Guidance should be documented to cover response times when the Risk and Insurance officer requests information related to tree insurance claims.</p>	High	<p>4.1 Agreed.</p> <p>4.2 Agreed.</p> <p>4.3 Agreed.</p> <p>4.4 Agreed.</p>	<p>4.1 Arboriculture Officer</p> <p>28 February 2024</p> <p>4.2 Corporate Manager (Green Spaces)</p> <p>13 September 2023 (Completed since the audit)</p> <p>4.3 Depot Admin Supervisor</p> <p>30 November 2023</p> <p>4.4 Corporate Manager (Green Spaces)</p> <p>30 November 2023</p>

<p>5. Absence of contractor management</p> <p>5.1 The Council should create a contractor database or excel file to support management of the providers used. They should request copies of contractor insurance certificates and health and safety policies and record the expiry dates and key details.</p> <p>5.1 To support this, calendar reminders should be added ahead of expiring contractor insurance policies, to ensure copies of new policies are obtained before works are agreed.</p>	Medium	5.1 Agreed. 5.2 Agreed.	Corporate Manager (Green Spaces) 31 December 2023
<p>6. Underutilised Computer Management System</p> <p>6.1 A review of the functionality of the existing computer management software, Pear, should be completed, to ascertain whether it is able to meet the Council's needs. Consideration should also be given to potentially sharing software with Rochford Council as part of a shared working partnership.</p>	Medium	6.1 Agreed.	Corporate Manager (Green Spaces) 31 October 2023
<p>7. Incomplete oversight processes</p> <p>7.1 The Council should arrange monthly invites for 1-2-1s with the Tree Officer, to ensure regular progress monitoring occurs. Where meetings are missed, they should be rescheduled at the earliest convenience to ensure regular check ins can be completed.</p> <p>7.2 The Director of Environment should discuss the options for improved oversight by the Clear and Green Committee, with committee members. High priority issues such as lacking a proactive inspection programme should be discussed to ensure Council Leadership are aware of the risks currently accepted due to lack of resource and inspections.</p> <p><i>Please see recommendation 1.2 to create an action plan for implementing the Trees and Woodland Strategy, whereby progress against the plan could be reported to Committee.</i></p>	Medium	7.1 Agreed. 7.2 Agreed.	5.1 Corporate Manager (Green Spaces) 13 September 2023 (Completed since the audit) 5.2 Director of Environment 31 January 2024

SECTOR UPDATE

Our public sector briefing summarises recent publications and emerging issues relevant to local authorities that may be of interest to your organisation. It is intended to provide a snapshot of current issues for members and executive directors.

‘THERE IS NOTHING LEFT’: SIGOMA WARNS OF S114 RISKS

A “completely broken” local government funding system has put 21 councils at risk of issuing section 114 notices this year and next, the special interest group of municipal authorities has warned.

A survey found that three of 14 SIGOMA (Special Interest Group of Municipal Authorities) member councils had recently considered or were considering issuing a notice this year - and two who did not respond have separately publicly warned they are at risk.

Six more SIGOMA members told the organisation they think S114 notices are possible in future years - three in the survey and three separately.

At least nine more councils - not members of SIGOMA - have had S114 concerns of their own reported in the media.

This makes 12 this year (not including Woking Borough Council, which issued a notice in June) and nine next year - and the possibility of there being many more besides remains real.

Councils said the lack of dedicated funding for children’s care has piled pressure onto already-stretched budgets, reducing reserve balances and putting financial stability at risk, SIGOMA said.

SIGOMA chair Stephen Houghton said: “The funding system is completely broken.

“Councils have worked miracles for the past 13 years, but there is nothing left.

“The government should provide additional in-year funding to relieve inflationary pressure, including for the pay deal this year.

<https://www.publicfinance.co.uk/news/2023/08/there-nothing-left-sigoma-warns-s114-risks>

FOR INFORMATION

For the Audit and Scrutiny Committee Members and Directors

Huge costs are stifling councils, LGA warns

Energy, Social Care and Inflation part of spiralling costs

Local government is facing multiple cost pressures and needs billions of extra funding, the LGA has warned.

Its leader warned the huge spikes in inflation and energy costs, plus wage costs and extra demand for social services have left the majority of councils on the brink.

“Inflation, the National Living Wage, energy costs and increasing demand for services are adding billions of extra costs just to keep services standing still,” said LGA chair, Cllr Saun Davies. His comments came in response to a BBC investigation which concluded local authorities are set to spend £1.1bn of reserves this year to stay afloat.

It also forecast that the sector will need £5bn of extra funding just to keep services going. And its research concluded that the average deficit for councils will be £33m by 2025-26.

But the drivers of extra demand are not evenly spread across the country - and some councils have specific issues that are not their responsibility.

A group of councils are lobbying the Home Office over how they can resolve the small boats crisis as they are either a first point of contact for arrivals or are housing an increasing number of asylum seekers and their budgets do not reflect this.

Kent County Council has written to the Home Office asking for action to resolve the support for unaccompanied children.

The incentivised funding scheme, in place throughout 2023-2024, will provide local authorities with an additional lump sum of £6,000 for each child transferring within five working days from a dedicated children’s hotel.

<https://www.publicfinance.co.uk/news/2023/08/huge-costs-are-stifling-councils-lga-warns>

FOR INFORMATION

Audit and Scrutiny Committee and Directors

NAO REPORT: WHOLE OF GOVERNMENT ACCOUNTS 2020-21

The NAO has published the C&AG's audit certificate and report on the Whole of Government Accounts 2020-21 (WGA). The financial statements were qualified due to:

- The non-consolidation of 155 components designated to the public sector
- The definition and application of the accounting boundary
- The inconsistent application of accounting policies
- Qualifications in relation to the underlying statutory audits of bodies falling within the accounts including two that are significant - the Department of Health and Social Care, and the Department for Environment, Food and Rural Affairs
- The consolidation of components with non-coterminous year ends
- The consolidation of components whose accounts have not been audited.

Whole_of_Government_Accounts_202021_Final_Version_for_laying_and_publishing.pdf

FOR INFORMATION

Audit and Scrutiny Committee and Directors

HMICFRS - POLICE PERFORMANCE: GETTING A GRIP

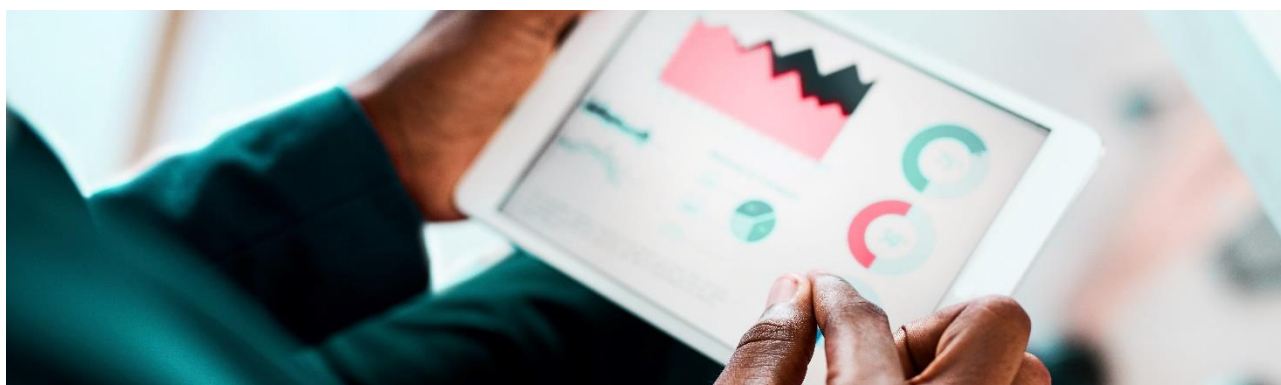
His Majesty's Inspectorate of Constabulary and Fire & Rescue Services (HMICFRS) has published Police performance: Getting a grip which focuses on the findings the police effectiveness, efficiency and legitimacy 2021-22 inspection programme, which assesses the performance of the 43 police forces in England and Wales.

Part 1 of the report examines national themes and Part 2 of the report explores problems with performance management and areas for improvement.












Police performance: Getting a grip - His Majesty's Inspectorate of Constabulary and Fire & Rescue Services (justiceinspectorates.gov.uk)

FOR INFORMATION





Audit and Scrutiny Committee and Directors



KEY PERFORMANCE INDICATORS

QUALITY ASSURANCE	KPI	RAG RATING
1. Annual Audit Plan delivered in line with timetable	Two 2023/24 audits have been deferred until later in the year, as detailed on page 3	
2. Actual days are in accordance with Annual Audit Plan	We are on track to meet this KPI	
3. Customer satisfaction report - overall score at least 70% for surveys issued at the end of each audit	No survey responses received yet for 2023/24	
4. Annual survey to Audit committee to achieve score of at least 70%	Average score from six respondents is above 70%.	
5. At least 60% input from qualified staff	We are on track to meet this KPI	
6. Issue of draft report within three weeks of fieldwork closing meeting	This KPI has been met for two out of two audits for 2023/24 to date	
7. Finalise internal audit report one week after management responses to report are received	This KPI has been met for two out of two audits fore 2023/24 to date	
8. Positive result from external review	Following an External Quality Assessment by the Institute of Internal Auditors in May 2021, BDO were found to 'generally conform' (the highest rating) to the International Professional Practice Framework and Public Sector Internal Audit Standards	
9. Audit sponsor to respond to terms of reference within one week of receipt and to draft reports within two weeks of receipt	The KPI regarding Council agreement of the Terms of Reference has been met for four out of four (see table below) The KPI regarding draft report has been met for two out of two audits (see table below)	
10. Audit sponsor to implement audit recommendations within the agree timescale	Our latest follow up exercise has confirmed three out of 14 due recommendations have been implemented by the agreed date.	
11. Internal audit to confirm to each meeting of the Audit and Scrutiny Committee whether appropriate co-operation has been provided by management and staff	We have experienced some delays in securing meetings to start our audits	

KEY FOR RAG RATING





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

AUDIT TIMETABLE DETAILS (2023/24)




Audit	Draft ToR Issued	Management Response to ToR Received	Closing Meeting	Draft Report Issued	Management Response to Draft Report Received	Final Report Issued
Car Parking	14/07/2023	21/07/2023	30/08/2023	01/09/2023	13/09/2023	13/09/2023
Tree Management	29/06/2023	03/07/2023	29/08/2023	31/08/2023	13/09/2023	14/09/2023
Waste Management Services	06/07/2023	09/07/2023	n/a	n/a	n/a	n/a
Risk Management	10/07/2023	17/07/2023	n/a	n/a	n/a	n/a
Communications and Information Sharing	12/09/2023	n/a	n/a	n/a	n/a	n/a
Workforce Strategy	n/a	n/a	n/a	n/a	n/a	n/a
Estates Management	n/a	n/a	n/a	n/a	n/a	n/a
Data Protection (Carried forward from 22/23)	n/a	n/a	n/a	n/a	n/a	n/a
Assets Management	n/a	n/a	n/a	n/a	n/a	n/a
Disaster Recovery and Business Continuity	n/a	n/a	n/a	n/a	n/a	n/a
One Team Reviews	n/a	n/a	n/a	n/a	n/a	n/a
Main Financial Systems	n/a	n/a	n/a	n/a	n/a	n/a
Financial Planning and Monitoring	n/a	n/a	n/a	n/a	n/a	n/a
Partnership with Rochford District Council	n/a	n/a	n/a	n/a	n/a	n/a

APPENDIX 1

OPINION SIGNIFICANCE DEFINITION

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

RECOMMENDATION SIGNIFICANCE DEFINITION

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

FOR MORE INFORMATION:

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INTERNAL AUDIT FOLLOW UP OF RECOMMENDATIONS REPORT

BRENTWOOD BOROUGH COUNCIL

September 2023

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Appendix B

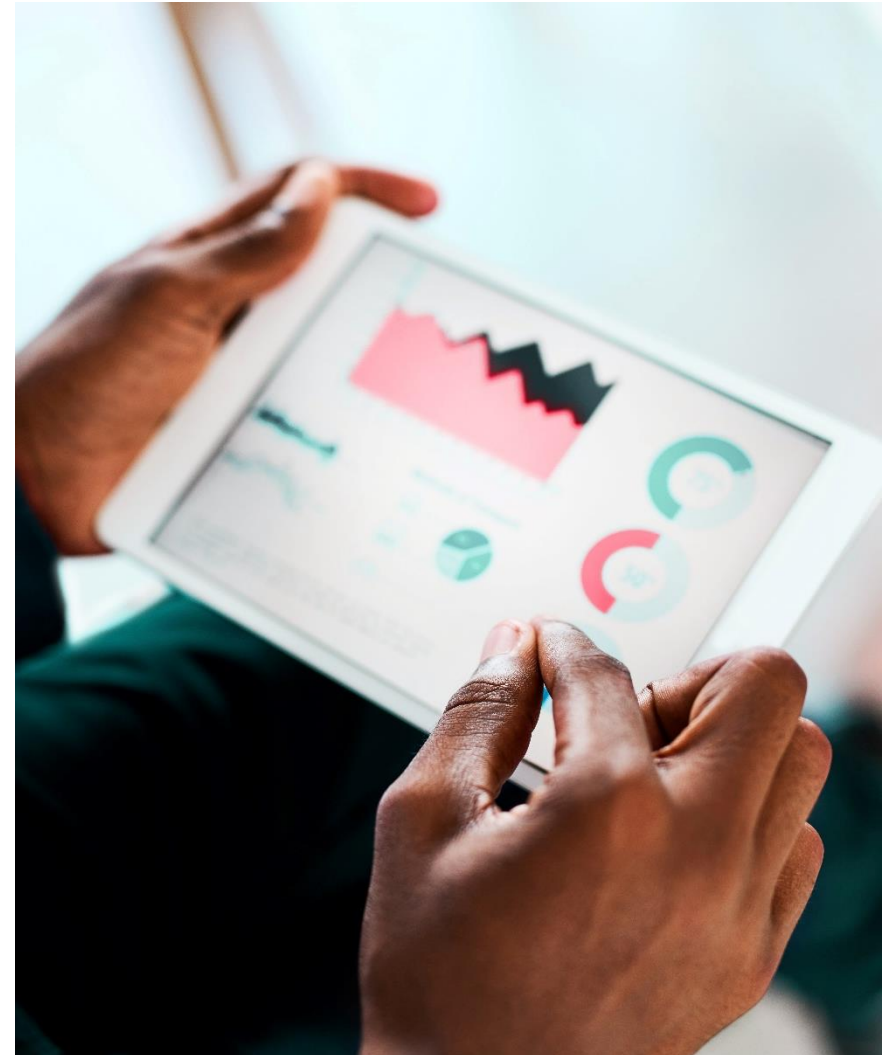
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RECOMMENDATIONS: OVERDUE 9

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SUMMARY

	Total Recs	H	M	L	To follow up	Previously completed		Completed this quarter		In progress		Overdue		Not Due	
						H	M	H	M	H	M	H	M	H	M
2023/24															
Car parking	6	-	4	2	4	-	-	-	-	-	-	-	-	-	4
Tree Management	7	4	3	-	7	-	-	-	-	-	-	-	-	4	3
Sub-total	13	4	7	2	11	-	-	-	-	-	-	-	-	4	7

	Total Recs	H	M	L	To follow up	Previously completed		Completed this quarter		In progress		Overdue		Not Due	
						H	M	H	M	H	M	H	M	H	M
2022/23															
Democratic services	6	1	3	2	4	1	1	-	1	1	-	-	-	-	-
Cyber security	4	1	1	2	2	-	-	-	-	1	-	-	-	-	1
Main financial systems	5	-	3	2	3	-	-	-	1	-	-	-	-	-	2
Payroll	3	-	3	-	3	-	-	-	-	-	-	-	-	-	3
Policy review	1	-	1	-	1	-	-	-	-	-	-	-	-	-	1
Environment - Street cleaning, fly tipping & enforcement	3	-	3	-	3	-	-	-	-	-	-	-	-	-	3
Leisure services	4	-	4	-	4	-	-	-	1	-	-	-	-	-	3

	Total Recs	H	M	L	To follow up	Previously completed		Completed this quarter		In progress		Overdue		Not Due	
						H	M	H	M	H	M	H	M	H	M
Sheltered accommodation	7	3	4	-	7	-	-	-	-	-	-	-	-	3	4
Climate change advisory	4	1	3	-	4	-	-	-	-	-	-	-	-	1	3
Licensing	4	-	3	1	3	-	-	-	-	-	-	-	-	-	3
Partnership with Rochford District Council	4	-	2	2	2	-	-	-	-	-	-	-	-	-	2
Sub-total	45	6	30	9	36	1	1	-	3	2	-	-	-	4	25

2021/22

Risk management	3	-	3	-	3	-	1	-	-	-	-	-	2	-	-
Partnerships	2	-	2	-	2	-	-	-	-	-	-	-	2	-	-
IT data breaches	4	-	4	-	4	-	3	-	-	-	-	-	1	-	-
Building control	2	-	2	-	2	-	1	-	-	-	-	-	1	-	-
Section 106 agreements	2	2	-	-	2	-	-	-	-	-	-	2	-	-	-
Sub-total	13	2	11	-	13	-	5	-	-	-	-	2	6	-	-

2020/21

Disaster recovery and business continuity	1	-	1	-	1	-	-	-	-	-	-	-	1	-	-
Sub-total	1	-	1	-	1	-	-	-	-	-	-	-	1	-	-
Total	72	12	49	11	61	1	6	-	3	2	-	2	7	8	32

SUMMARY

14 high or medium priority recommendations were due to be followed up since the last Audit and Scrutiny Committee. We have confirmed with reference to evidence and through discussions that three recommendations have been completed/closed since our last follow up report. Updates have been received for the remaining outstanding recommendations and it is clear that work is being done to progress them but they have not yet been fully implemented.

2023/24

- ▶ Of the 11 high or medium priority recommendations raised so far in 2023/24, none are due to be followed up yet.

2022/23

- ▶ Of the 36 high or medium priority recommendations raised in 2022/23, we have confirmed implementation of five (two in the previous quarter and three this quarter), two are in progress and 29 are not yet due (including high priority recommendations relating to sheltered accommodation and climate change).

2021/22

- ▶ Of the 8 outstanding high or medium priority recommendations raised in 2021/22, all are overdue (including high priority recommendations relating to section 106 agreements).

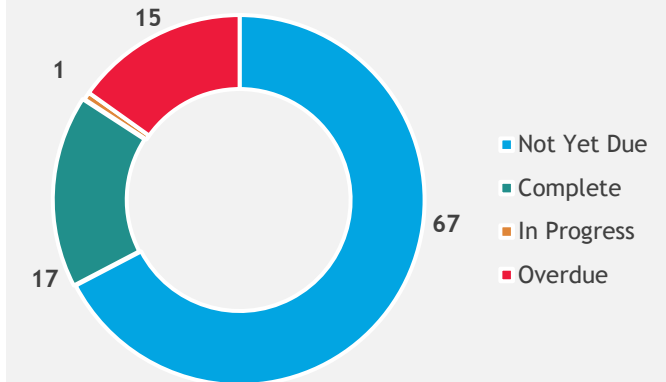
2020/21

- ▶ The one outstanding medium priority recommendation raised in 2020/21 remains overdue.

REQUIRED AUDIT & SCRUTINY COMMITTEE ACTION:

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

2020 - 2023 Audits with outstanding recommendations



RECOMMENDATIONS: COMPLETE SINCE LAST FOLLOW UP REPORT

AUDIT	ACTIONS AGREED	PRIORITY LEVEL	MANAGER RESPONSIBLE	DUE DATE	CURRENT PROGRESS
2022/23 - Democratic services	<p>Rec 2: Published training record</p> <p>Dates should be established for Model Code of Conduct training for all Councillors who have never received the training.</p>	Medium	Monitoring Officer	June 2023 Closed	<p><u>Management update:</u></p> <p>Members Training Programme and a snapshot of the training undertaken by individual councillors is available on the website, which shows the training undertaken by all councillors.</p> <p><u>Internal audit comment:</u></p> <p>Recommendation closed by Internal Audit following receipt of management confirmation and evidence of the training undertaken.</p>
2022/23 - Main Financial Systems	<p>Rec 3: Timeliness of reconciliations</p> <p>The Council should ensure that monthly general ledger reconciliations, and council tax and business rates property reconciliations, are completed in a timely manner. We recommend that reconciliations are completed within a month of the end of the period being reconciled and reviewed within two weeks of completion.</p>	Medium	Corporate Finance Manager	June 2023 Closed	<p><u>Management update:</u></p> <p>Management confirmed that emails are sent in a timely manner with Council Tax reconciliations completed weekly as recommended.</p> <p>VOA banding totals are electronically signed off to confirm date and time the report is completed and then an email is sent to Senior Officer to add comments to agree with the totals.</p> <p><u>Internal audit comment:</u></p> <p>Recommendation closed by Internal Audit following receipt of management confirmation and evidence showing the email sent to the team following the audit recommendation, emails received to sign/comment and a VOA banding totals report showing the two comments added in a timely manner.</p>
2022/23 Leisure Services	<p>Rec 1 risks register</p> <p>A risk identification exercise should be undertaken with specific focus on identifying risks to the achievement of the leisure services strategic objectives. This exercise should ensure that risks are considered for all stated strategic objectives and that all</p>	Medium	Corporate Manager - Community, Leisure and Health	July 2023 Closed	<p><u>Management update:</u></p> <p>Action has been completed and new risk added to the strategic risk register. The risk is 'Delivery of Leisure Strategy'. The register details the current controls and mitigation along with further planned actions to reduce the risk impact and likelihood.</p>

AUDIT	ACTIONS AGREED	PRIORITY LEVEL	MANAGER RESPONSIBLE	DUE DATE	CURRENT PROGRESS
	<p>identified risks are assigned to one or more strategic objective.</p> <p>Leisure services risks should be collated in a risk register and evaluated/scored and managed in accordance with the Council's overall Risk Management Strategy.</p>				<p><u>Internal audit comment:</u> Recommendation closed by Internal Audit following receipt of management confirmation and evidence of the added risk.</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
2022/23 - Democratic services	<p>DS rec 5: Freedom of Information requests</p> <p>a) Democratic Services should monitor the responses to FOI requests by the departments and follow up on any open FOIs that are approaching the 20 working-day deadline or ensure that extensions are agreed.</p> <p>b) Training on the FOI process and legislative requirements should be provided to all officers who are involved in responding to and monitoring FOI requests.</p> <p>c) A report on the status of FOI requests should be presented to CLT for oversight on at least a quarterly basis.</p>	Medium	Monitoring Officer	May 2023 Oct 2023	<p><u>Management update:</u></p> <p>This is ongoing. Service Review to be undertaken in October. Looking at one system over both Councils.</p> <p><u>Internal audit comment:</u></p> <p>Recommendation remains open.</p>
2022/23 - Cyber Security	<p>CS rec 2: Remediation of external and internal vulnerabilities</p> <p>The Council should ensure that vulnerabilities identified in the external Nessus scans and internal vulnerability scans are summarised and reported to senior management on a regular basis for the purposes of:</p> <ul style="list-style-type: none"> Informing senior management of the potential risks posed to the Council's IT infrastructure and underlying information assets. Prioritising and remediating vulnerabilities on a timely basis, in line with the Council's risk appetite and target risk scores specified in risk registers. 	High	Corporate Manager for IT and Service Improvement	June 2023 Oct 2023	<p><u>Management Update:</u></p> <ul style="list-style-type: none"> We get regular reports from our SoC to allow overview of Cyber. We have now had the opportunity to successfully recruit into the infrastructure team (IT Operations Officer) give us more resources. The post holder started in August. Following our additional resources we are working towards formalising the process for remediation and have a target date of the October to introduce a RAP process (remediation action plan), linked to our recent adoption of "Change Enablement" processes. <p><u>Internal audit comment:</u></p> <p>Internal Audit is satisfied based on evidence received that parts one and three of the recommendation are sufficiently completed. Part two remains open.</p>

AUDIT	RECOMMENDATIONS MADE	PRIORITY LEVEL	MANAGER RESPONSIBLE	DUE DATE	CURRENT PROGRESS
	<ul style="list-style-type: none">Ensuring that sufficient resource is allocated to managing and remediating vulnerabilities.				

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
2021/22 - Risk Management	<p>21/22 RSK rec 1:</p> <p>Management should review the content of the previous risk management training provided (in person and online), decide the best format for the training going forward and determine which staff need to receive the training.</p> <p>Training completion rates should be monitored closely and reported to senior management on a periodic basis to ensure any low levels of completion are addressed.</p>	Medium	Risk and Insurance Officer	<p>Dec 2022</p> <p>March 2023</p> <p>June 2023</p> <p>Aug 2023</p> <p>Jan 2024</p>	<p><u>Management previous update:</u></p> <p>A new e-learning module is in place and risk management refresher training will be rolled out to staff.</p> <p>Further to previous comments regarding the new-e-learning portal, HR were unable to locate the previous e-learning module. There are some risk management training modules on metacompliance, so we may look at these or update the PowerPoint presentation.</p> <p><u>Management most recent update:</u></p> <p>Both recommendations remain open. However, Zurich are facilitating three workshops for up to 16 officers at each session to refresh their risk management knowledge and to engage and discuss new and emerging risks. It will cover the following:</p> <ul style="list-style-type: none"> • Risk management basics - definitions and benefits • The council's methodology and tools • Consider threats associated to the delivery of objectives • Agree risk descriptions for including on the register. <p>Dates to be agreed for the workshops, so looking at either November or early in the New Year</p> <p><u>Internal audit comment:</u></p> <p>Recommendation remains open.</p>
2021/22 - Risk Management	<p>21/22 RSK rec 3:</p> <p>The risk officer and senior management should monitor actions taken against risks and ensure that risk owners clearly document what</p>	Medium	Risk and Insurance Officer	<p>Dec 2022</p> <p>March 2023</p> <p>June 2023</p>	<p><u>Management previous update:</u></p> <p>A guide to Risk Controls and Treatments has been sent out to Risk Owners and further training will be provided.</p> <p>This action remains in progress.</p>

AUDIT	ACTIONS AGREED	PRIORITY LEVEL	MANAGER RESPONSIBLE	DUE DATE	CURRENT PROGRESS
	<p>actions have been taken to support reductions in risk scores.</p> <p>Staff should be sufficiently trained to understand how strengthening internal controls can have a direct impact on mitigating risks.</p>			<p>Aug 2023</p> <p>Jan 2024</p>	<p><u>Management most recent update</u></p> <p>Both recommendations remain open. However, Zurich are facilitating three workshops for up to 16 officers at each session to refresh their risk management knowledge and to engage and discuss new and emerging risks. It will cover the following:</p> <ul style="list-style-type: none"> • Risk management basics - definitions and benefits • The council's methodology and tools • Consider threats associated to the delivery of objectives • Agree risk descriptions for including on the register. <p>Dates to be agreed for the workshops, so looking at either November or early in the New Year</p> <p><u>Internal audit comment:</u></p> <p>Recommendation remains open.</p>
2021/22 - Building Control	<p>21/22 BC rec 2:</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"> - Application date and date approved or rejected versus the ISO and statutory completion date requirements - All current active applications being worked on - All rejected applications within a specified timeframe - All approved applications within a specified timeframe. <p>The Council should also liaise with the system service provider to ensure that the completion</p>	Medium	Building Control Team Leader	<p>June 2022</p> <p>Oct 2022</p> <p>Dec 2022</p> <p>Feb 2023</p> <p>June 2023</p> <p>Dec 2023</p>	<p><u>Management most recent update:</u></p> <p>This is still work in progress, as it has a direct connection with the proposed revised Building Control performance criteria resulting from Grenfell Inquiry et al.</p> <p>The HSE produced last Month draft 'Operational Standards Rules monitoring arrangements' on behalf of the Building Safety Regulator. The Building Safety Regulator will be the overseeing controlling body for the whole of the Building Control field of activities across both the Public and Private Sectors.</p> <p>These draft Operational Standards identify a number KPIs for the industry, amongst which are ones covering the full extent of those issues noted in the audit. The Building Service Regulator is currently in the process of producing a digital solution for the required data reporting. It is currently intended to give Building Control Bodies six months to prepare for the new arrangements, presumably for the date of the final document being produced.</p> <p>The one exception to the above KPI discussion is the audit item that files being worked on are recorded, as noted on 'bullet point 2'. This is already done on the existing system, in terms of those being processed for approval / evaluation. The auditor had more in mind a booking in and out system for the actual hard</p>

AUDIT	ACTIONS AGREED	PRIORITY LEVEL	MANAGER RESPONSIBLE	DUE DATE	CURRENT PROGRESS
	<p>deadline dates are precisely calculated on the system.</p>				<p>copy files being used on site. This would however be too resource burdensome on the professional staff due to the number of movements involved. They can, though, be possibly partly tracked through Uniform site visit entries. The real solution to the overall issue is to scan full file details onto a data base, which would render the whereabouts of hard copy files much less important. This has traditionally not been undertaken due to Council Financial considerations outside the Service’s own control.</p> <p>In the light of the above it is intended to wait for the final adopted Operational Standards Rules to be produced by HSE before altering any of the current IT system.</p> <p><u>Internal audit comment:</u> Recommendation remains open.</p>
<p>2021-22 - S106 agreements</p>	<p>S106 rec 1:</p> <p>a) The Council should identify an appropriate function to take central ownership of s106 agreements. This team should then lead on all aspects of s106 arrangements, including negotiating the agreements with developers and monitoring them from planning consent through to delivery.</p> <p>b) The function should ensure that there are sufficient mechanisms in place to liaise with developers, to monitor progress of developments. Progress meetings with the developers should be implemented, taking account of the size of developments and anticipated speed of progress.</p> <p>c) The function should also liaise with Finance to ensure invoices are issued accurately and in a timely manner.</p> <p>A central s106 agreement register/tracker should be put in place where all aspects of the s106 agreements can be recorded and monitored, including progress against trigger points and the status of any payments. This</p>	<p>High</p>	<p>Director, Housing and Regeneration</p> <p>Strategic Director and Interim Director Housing</p> <p>Interim Director of Resources</p>	<p>Jan 2023</p> <p>Feb 2023</p> <p>July 2023</p> <p>Sep 2023</p> <p>TBC</p>	<p><u>Management previous update:</u></p> <p>The Interim Director of Resources will undertake a complete review of the Council’s S106 process to be reported to A&S Committee in September.</p> <p><u>Management most recent update</u></p> <p>This has not been completed due to current resource constraints.</p> <p><u>Internal audit comment:</u> Recommendation remains open and awaiting revised implementation date.</p>

AUDIT	ACTIONS AGREED	PRIORITY LEVEL	MANAGER RESPONSIBLE	DUE DATE	CURRENT PROGRESS
	tracker should be owned by the responsible function recommended above and should be reported to each of the teams involved in the management of s106 agreements (Planning, Housing, Finance and Legal) on a regular basis (quarterly as a minimum) with each of the teams being required to provide updates as appropriate.				
2021-22 - S106 agreements	<p>S106 rec 2:</p> <p>Responsibility for the recording, allocation and monitoring of s106 contributions to the capital programme should be clearly assigned and communicated to a team or individual within the Council, who should own the process for ensuring contributions are utilised on appropriate projects in a timely manner and prior to any contributions becoming repayable to the developers.</p>	High	<p>Director, Housing and Regeneration</p> <p>Strategic Director and Interim Director Housing</p> <p>Interim Director of Resources</p>	<p>Jan 2023</p> <p>Feb 2023</p> <p>July 2023</p> <p>Sep 2023</p> <p>TBC</p>	<p><u>Management previous update:</u></p> <p>The Interim Director of Resources will undertake a complete review of the Council's S106 process to be reported to A&S Committee in September.</p> <p><u>Management most recent update:</u></p> <p>This has not been completed due to current resource constraints.</p> <p><u>Internal audit comment:</u></p> <p>Recommendation remains open and awaiting revised implementation date.</p>
2020/21 - Disaster Recovery and Business Continuity	<p>20/21 DRBC rec 1:</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</p>	Medium	Risk and Insurance Officer	<p>Oct 2024</p> <p>June 2022</p> <p>Sep 2022</p> <p>Dec 2022</p> <p>Sep 2023</p> <p>Nov 2023</p>	<p><u>Management previous update:</u></p> <p>The training was provided in May 2022.</p> <p>Due to a new organisational OneTeam and risks we need to do new BC Plans before carrying out any testing.</p> <p><u>Management most recent update:</u></p> <p>There is a lead for EP/BC at Rochford. At the present time the recommendation remains outstanding.</p> <p><u>Internal audit comment:</u></p> <p>First part of the recommendation previously closed by Internal audit. However, second part of recommendation remains open.</p>

AUDIT	ACTIONS AGREED	PRIORITY LEVEL	MANAGER RESPONSIBLE	DUE DATE	CURRENT PROGRESS
	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.				
2021/22 - IT Data Breaches	<p>21/22 ITDB rec 1:</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"> o Defining roles and responsibilities o Description of type of personal data breach o Steps taken in case of a breach o Risk assessments and escalations o Containment and recovery o Contact details of the DPO, or other point of contact o Measures taken to evaluate and mitigate any possible breaches o Breach notifications to the ICO o Training and awareness o Monitoring and reporting compliance <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	ICT Manager	<p>Jan 2022</p> <p>June 2022</p> <p>Sep 2022</p> <p>Dec 2022</p> <p>Feb 2023</p> <p>June 2023</p> <p>July 2023</p> <p>Nov 2023</p>	<p><u>Management previous 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 is being 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 Information Governance (IG) Group in their role around information Governance, and the contract will be monitored by the Corporate Manager - IT & Service Improvement.</p> <p>The current Data Breach Policy is available.</p> <p>The gap analysis has been carried out by Evalian and the Council is awaiting the report and the action plan from them.</p> <p>a) Reviewing of Information Governance policies is part of the role for the IG group and therefore this action is being co-ordinated by the group working with appropriate officers and partners.</p> <p>b) In addition to above - the group is reviewing 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>
					<u>Management most recent update:</u>

AUDIT	ACTIONS AGREED	PRIORITY LEVEL	MANAGER RESPONSIBLE	DUE DATE	CURRENT PROGRESS
					<p>The responsibilities for Data Protection have recently changed following the senior management restructure and now fall into the remit of the Interim Director of Governance. Further updates will be provided once this transition is complete.</p> <p><u>Internal audit comment:</u> Recommendation remains open.</p>
2021/22 - Partnerships	<p>21/22 PART rec 1:</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	Corporate Manager Communities, Leisure and Health	<p>July 2022</p> <p>Sep 2022</p> <p>Dec 2022</p> <p>Feb 2023</p> <p>March 2023</p> <p>July 2023</p> <p>November 2023</p>	<p><u>Management previous update:</u></p> <p>An annual review of the partnership register has been completed. After the briefing with CLT on the Council's arrangements the partnership webpage will go live and there will be links to the partnership register and any relevant webpages for the other partnerships that the Council is involved in.</p> <p><u>Management most recent update:</u></p> <p>The Corporate Manager for Communities is due to take a briefing paper to the next Corporate Leadership Team meeting on 20/09/2023 along with the Partnership Register and wording for the webpage.</p> <p><u>Internal audit comment:</u> Recommendation remains open until the action has been fully completed and can be evidenced.</p>
2021/22 - Partnerships	<p>21/22 PART rec 2:</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	Corporate Manager Communities, Leisure and Health	<p>July 2022</p> <p>March 2023</p> <p>July 2023</p> <p>November 2023</p>	<p><u>Management previous update:</u></p> <p>A briefing paper on the Council's partnership arrangements together with the Partnership Register is being presented to CLT in June.</p> <p><u>Management most recent update:</u></p> <p>The Corporate Manager for Communities is due to take a briefing paper to the next Corporate Leadership Team meeting on 20/09/2023 along with the Partnership Register and wording for the webpage.</p> <p><u>Internal audit comment:</u></p>

AUDIT	ACTIONS AGREED	PRIORITY LEVEL	MANAGER RESPONSIBLE	DUE DATE	CURRENT PROGRESS
					Recommendation remains open until the action has been fully completed and can be evidenced.

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AUDIT & SCRUTINY COMMITTEE

26 September 2023

REPORT TITLE:	Appointment of an Independent Person for the Audit function
REPORT OF:	Tim Willis, Interim Resources Director

REPORT SUMMARY

This report recommends to Council that an Independent Person (IP) is appointed to the Council's Audit & Scrutiny Committee (for audit business), in line with best practice.

RECOMMENDATIONS

It is proposed that the Committee recommends to Council that an Independent Person is appointed for the Council's audit functions, which form part of the business of Audit & Scrutiny Committee.

It is further proposed that the recruitment of the Independent Person is delegated to the Interim Director of Resources in consultation with the Chair of Audit & Scrutiny Committee.

SUPPORTING INFORMATION

1.0 REASONS FOR RECOMMENDATIONS

1.1 The Government response in June 2022 to the Local Audit Framework: Technical Consultation set out plans to strengthen local audit framework in light of the Redmond Review. It confirmed that when parliamentary time allows, audit committees will be made compulsory for all local councils, with at least one independent member required on each committee. This follows the CIPFA detailed guidance on the function and operation of audit Committees in Local Authorities which endorsed the approach of mandatory inclusion of a lay or independent member and recommended that, for authorities for whom it is not a requirement at present, they actively explore the appointment of an independent member to the Committee. Ahead of any legislative requirement being implemented, it is recommended that the Council's Audit & Scrutiny Committee therefore takes steps to introduce an Independent Person onto the committee (subject to Council agreement) so that an appropriate person can be recruited as soon as is practicable.

2.0 OTHER OPTIONS CONSIDERED

2.1 The Council could choose not to appoint an IP. However, it is good practice to do so, and it is possible that it will be a requirement of audit committees in future.

3.0 BACKGROUND INFORMATION

3.1 The Chartered Institute of Public Finance and Accountancy (CIPFA) has produced detailed guidance on the function and operation of audit committees in Local Authorities. This represents best practice for audit committees in Local Authorities throughout the UK and incorporates CIPFA's Position Statement: Audit Committees in Local Authorities and Police (2018). The Position Statement emphasises the importance of audit committees being in place in all principal local authorities and highlights that audit committees are a key component of an authority's governance framework.

3.2 Guidance stipulates that the purpose of an audit committee is to provide to those charged with governance independent assurance on the adequacy of the risk management framework, the internal control environment and the integrity of the financial reporting and governance processes, but that the way in which an audit committee is organised varies depending on the specific political and management arrangements in place.

3.3 It is important that Members of the Committee have a mix of skills and experience in relation to financial matters, assurance and governance; in this respect it is recommended that particular consideration is given to introducing an IP, with a specific finance/audit or governance background to bring support to the independent challenge of the Council's arrangements.

3.4 The introduction of independent members can be beneficial to the audit committee in many ways, including:

- Ensuring a mix of skills and experience in relation to financial matters, assurance and governance.
- Bringing additional knowledge and experience to the Committee.
- An injection of an external view can often bring a new approach to committee discussions.
- Reinforcing the political neutrality and independence of the Committee.
- Maintain continuity of committee membership where membership is affected by the electoral cycle.

3.5 The Council's Audit Committee has delegated authority to make decisions by the Council, upon which the independent member would not have voting rights. The Committee does have an advisory role as well, upon which the independent member could vote. It is however, recommended that the IP be appointed without any voting rights initially, in order to avoid any confusion. The position shall be subject to review in due course to ensure that the arrangements are appropriate and effective.

3.6 Brentwood operates an Audit & Scrutiny Committee, which whilst not unique, is unusual. The combination of two discrete functions in one committee has been relatively invisible and seamless to date, but going forward, it will be necessary for the IP to be present only for business that relates to the committee's "audit" function. This would mean, for example, two parts to each agenda, whereby the IP sat on the Committee and played an active part for the "audit" component, but not the "scrutiny" component – although the IP could theoretically choose to be present for non-exempt scrutiny business as a member of the public.

3.7 A draft role description is attached, which sets out the responsibilities of the IP, together with the relevant knowledge and experience required. If approved, the vacancy will be publicly advertised and candidates will be required to demonstrate their political independence and suitability for the role. This would be assessed as part of a formal recruitment process. The Council may only appoint someone who makes a formal application. It is recommended that Council delegates the recruitment of the IP to the Interim Director of Resources, in consultation with the Chair of Audit & Scrutiny Committee. The appointment would be for a term of two years, with the option to be extended for a further two years, in line with recommendations from the Committee on Standards in Public Life. While operating as a member of the Audit Committee, the IP would be required to follow the same Code of Conduct as elected Members, with the requirement to complete the Register of Interests. The Local Authority (Members' Allowances) (England) Regulations 2003 provide for the Council to pay an allowance to co-optees. It is proposed that the role attracts an allowance of £1,250 per annum which is commensurate with other similar local authorities.

4.0 FINANCIAL IMPLICATIONS

4.1 A member allowance of £1,250 p.a. would be incurred if agreed.

5.0 LEGAL IMPLICATIONS

5.1 None.

6.0 RESOURCE IMPLICATIONS: STAFFING, ICT AND ASSETS

6.1 None.

7.0 RELEVANT RISKS

7.1 There is a risk that if the Council does not act now to implement recommended best practice it will have to act quickly once the legislation is enacted. There is a risk that without an IP the Audit Committee will not have the right mix of skills and experience in relation to financial/audit matters, assurance and governance to fulfil its duties to the highest possible standard.

8.0 ENGAGEMENT/CONSULTATION

8.1 None.

9.0 EQUALITY IMPLICATIONS

9.1 None.

10.0 ENVIRONMENT AND CLIMATE IMPLICATIONS

10.1 None.

REPORT AUTHOR:

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BRENTWOOD BOROUGH COUNCIL
INDEPENDENT PERSON: ROLE DESCRIPTION

The Audit function of the Audit & Scrutiny Committee (“the Committee”) is a crucial mechanism for supporting the Council in ensuring that there are effective processes in place for governance, internal control and risk management. As an Independent Person (or Independent Member) of the Committee you will provide insight and strong constructive challenge.

Role and Responsibilities of the Audit function of the Audit & Scrutiny Committee

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

Its responsibilities are:

- To approve the Annual Internal Audit risk based plan of work.
- 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 regarding the Council’s corporate governance, risk management and internal control arrangements.
- To consider regular progress reports from Internal Audit on agreed recommendations not implemented within a reasonable timescale.
- To consider the External Auditor’s annual letter, relevant reports, and the report to those charged with governance.
- To comment on the scope and depth of external audit work and to ensure it gives value for money.
- To consider the arrangements for the appointment of the Council’s Internal and External Auditors.
- To review any issue referred to it by a Statutory Officer of the Council or any Council body.
- To monitor the effective development and operation of risk management and corporate governance in the Council.
- To monitor Council policies and strategies on an Annual basis, including:
 - Whistleblowing
 - Money Laundering
 - Anti-Fraud and Corruption
 - Insurance and Risk Management
 - Emergency Planning and Business Continuity.
- To monitor the corporate complaints process.
- To consider the Council’s arrangements for corporate governance and agreeing necessary actions to ensure compliance with best practice.
- To consider the Council’s compliance with its own and other published standards and controls.
- To monitor the Council’s processes in relation to Freedom of Information and Member Enquires.
- To monitor the Council’s data quality arrangements.
- To monitor the Council’s Member’s training arrangements.
- 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.

- To review the Council's Annual Governance Statement.
- To consider the External Auditor's report to those charged with governance on issues arising from the audit of the accounts.

Person Specification

1. Uphold the highest ethical standards of integrity and honesty, and be able to demonstrate an understanding of, and commitment to the values and importance of the Seven Principles of Public Life.
2. Ability to be objective, independent and impartial.
3. Ability to make clear and reasoned decisions. Analytical skills including the ability to weigh / sort complex evidence and reach rational conclusions, incorporating appropriate advice.
4. A good communicator with excellent leadership and interpersonal skills, able to both empower and challenge supportively.
5. Ability to appropriately challenge and hold to account Council officers and representatives of internal and external audit.
6. Demonstrable skills, knowledge and experience relevant to the work of the Committee including accounting/audit, risk management, governance, internal/external audit.
7. Experience of working with audit/risk committees in a large or complex delivery organisation in either the public or private sectors.
8. Good grasp of relevant legislation, including the Accounts and Audit Regulations, Freedom of Information, Data Protection.
9. Knowledge of the challenges facing Brentwood Council and wider public services and understanding of its communities.
10. Knowledge of the major functions of Brentwood Council and its vision and priorities.
11. Membership of a recognised UK accounting or auditing institute.



AUDIT AND SCRUTINY COMMITTEE

26 SEPTEMBER 2023

REPORT TITLE:	Formal Complaints & Performance Indicator Working Group
REPORT OF:	Greg Campbell, Director of Policy and Transformation

REPORT SUMMARY

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

RECOMMENDATIONS

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

SUPPORTING INFORMATION

1.0 REASONS FOR RECOMMENDATIONS

To ensure the Council provides quality customer services.

2.0 OTHER OPTIONS CONSIDERED

For information only.

3.0 BACKGROUND INFORMATION

The Committee's Terms of Reference include responsibility for the monitoring of Council service performance including Performance Indicators and Formal Complaints.

4.0 FINANCIAL IMPLICATIONS

Name & Title: Tim Willis, Director – Resources & Section 151 Officer
Tel & Email: 01277 312500 / tim.willis@brentwood.rochford.gov.uk

5.0 LEGAL IMPLICATIONS

6.0 RESOURCE IMPLICATIONS: STAFFING, ICT AND ASSETS

7.0 RELEVANT RISKS

None

8.0 ENGAGEMENT/CONSULTATION

None

9.0 EQUALITY IMPLICATIONS

Name & Title: Kim Anderson, Corporate Manager - Communities, Leisure and Health

Tel & Email 01277 312500 kim.anderson@brentwood.gov.uk

10.0 ENVIRONMENT AND CLIMATE IMPLICATIONS

Name & Title: Phil Drane, Director - Place

Tel & Email 01277 312500 / phil.drane@brentwood.rochford.gov.uk

REPORT AUTHOR:

Name: Greg Campbell

Title: Director of Policy & Transformation

Phone:01277 312500

Email: greg.campbell@brentwood.rochford.gov.uk

APPENDICES

Appendix A.

BACKGROUND PAPERS

None

SUBJECT HISTORY (last 3 years)

Council Meeting	Date
Audit and Scrutiny Committee	07/03/23
Audit and Scrutiny Committee	24/01/23
Audit and Scrutiny Committee	08/03/22
Audit and Scrutiny Committee	07/12/21
Audit and Scrutiny Committee	28/09/21
Audit and Scrutiny Committee	11/03/21
Audit and Scrutiny Committee	26/01/21
Audit and Scrutiny Committee	24/11/20
Audit and Scrutiny Committee	03/03/20

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Date: 26 September 2023

Audit & Scrutiny Committee

Performance Indicators and Formal Complaints Working Group Report

Working Group Members

Cllr Sankey
Cllr Naylor
Cllr Rigby
Cllr Pound
Cllr Murphy
Cllr Cuthbert
Cllr Fulcher

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 31 August 2023

Attached as Addendum 1 are the notes of the meeting on the 31 August 2023.

Terms of Reference

The Working Groups Terms of Reference are attached at Addendum 2

1. Report Recommendations

1.1. 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 2nd Quarter of 2023/24.

R.2 That the working group continue to monitor the outcomes of the Performance Indicators for the 2nd Quarter of 2023/24.

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 include a variety of indicators that relate to the delivery of the council's priorities.
- 2.3 The topline measure performance across a range of council activity including: planning, housing, street scene and revenue and benefits.

3. Explanation of Recommendations

Recommendation 1

That the working group continue to monitor the outcomes of the Formal Complaints for the 2nd quarter of 2023/24.

Explanation

To continue to monitor formal complaints quarterly to identify common themes, trends or concerns.

Recommendation 2

That the working group continue to monitor the outcomes of the Performance Indicators for the 2nd quarter of 2023/24.

Explanation

To monitor associated annual or quarterly trends and identify areas of performance concern.

Addendum 1

**Performance Indicators and Formal Complaints Working Group
Minutes of Meeting 31st August 2023 18:00
Virtual via Microsoft Teams**

Present: Cllr Rigby
Cllr Pound

Also present: Steve Summers (SS) – Strategic Director
Greg Campbell (GC) – Director of Policy & Delivery
Sarah Bennett (SB) – Director of Customer & Data Insight
Marcus Hotten (MH) – Director of Environment
Lauren Stretch (LS) – Director of Housing
Tracey Lilley (TL) – Director of Communities
Nichola Mann (NM) – Joint Acting Director of People & Governance
Shelley King (SK) – Performance & Digital Transformation Manager

Apologies: Cllr Sankey
Cllr Naylor
Cllr Cuthbert
Cllr Fulcher
Jonathan Stephenson (JS) – Chief Executive Officer
Emily Yule (EY) – Strategic Director
Phoebe Barnes (PB) – Director of Assets & Investments
Tim Wills (TW) – Interim Director of Resources
Phil Drane (PD) – Director of Place & Economy
Claire Mayhew (CM) – Joint Acting Director of People & Governance

1. Welcome & Introduction

As this was the first meeting of this Working Group for the new Council year, the group were informed of the reason and work of the group and how they ran.

2. Terms of Reference

These are attached to these minutes.

3. Performance Indicators – Q4 2022-23**Summary**

- A summary report provided performance by department for Q4 2022-23. This showed an 8% increase in targets met or exceeded compared with the previous quarter.

Planning

- 2022-23 results for P01 will be reported after Q1 2023-24
- Consistently high performance has enabled all Planning performance indicators to meet or exceeded target.

Street Scene and Environment

- Whilst there had been an improvement from the previous quarter in many cases, performance for Street Scene and Environment in Q4 was below target across all indicators.
- The Council is working closely with Essex County Council to promote food waste recycling.
- The Council had seen a reduction in the amount of recycling generated - this was a national trend but was also partly due to the use of the blue and white recycling sacks. This is to be expected as the previous scheme that allowed co-mingled recycling is simpler and leads to more participation due to its ease, however this has its own issues.
- **ACTION:** Marcus Hotten to investigate ways in which to increase the profile of recycling and encourage people to recycle more.

Environmental Health

- Indicators for Environmental Health showed that the percentage of broadly compliant food premises on target, as it was the previous quarter.
- Service requests investigated within target time improved on previous quarter due to reallocation of wards between officers to give a more even distribution of workloads. This performance was to be monitored over the coming quarter with training offered, where necessary.

Housing

- Re-let times were high due to the need to decant properties from development sites, which took longer due to consultations, which increased the turnaround times dramatically. There were also issues with contractor performance. Improvement plans were put into place to assist with these delays.
- A workshop with AXIS was planned to reduce voids.
- The number of households in temporary accommodation saw a reduction this quarter due to timely processing of applications and prioritisation of move on accommodation.
- The gas servicing achieved target in Q4.
- The number of households on the waiting list has remained relatively stable. Processing times had increased due to reduced resource, but this was expected to improve as the vacant post had been appointed to.
- Rent arrears were seasonal but continually targeted, with a suite of measures employed to ensure payments are maintained and to address static debt. Old debt was not written off but payment plans were put in place. Identification was made between those who can't pay and those who won't pay.

Finance

- Performance indicators for Finance were below target. Finance was working to improve these and where appropriate work with other officers to improve figures.

Human Resources

- Performance for the number of days lost to sickness was shown to be decreasing. Several measures were being employed to reduce both long-term and short-term sickness, including supporting employees with wellbeing, regular 1:1, employee assistance programme, lunch and learn sessions, and encouraging physical activity.

Revenues and Benefits

- All Revenues and Benefits indicators met or exceeded target due to the proactive measures established. Housing Benefit and Pensioner Council Tax Support change in circumstances far exceeded target.

Contact Centre

- Telephone calls to the Contact Centre had decreased and were a similar number to compared to the same time last year.
- Website sessions continued to demonstrate a decline from the same time last year, this was due to a change in website platform affecting the way sessions were recorded rather than a decrease in visitors.
- The time taken to answer calls was on target but showed a slight decrease in performance from the previous quarter.

4. Performance Indicators – Q1 2023-24

Summary

- A summary report provided performance by department for Q1 2023-24. This showed 12% decrease in targets met or exceeded compared with the previous quarter.

Planning

- Monitoring for 2022-23 P01 will be reported after Q1 2023-24. This was expected to be available from September 2023 and would be reported alongside the Q2 results.
- There was 0% of appeals allowed against the authority's decision to refuse planning applications. The number of appeals had dropped off so far, year to date.
- Consistently high performance has enabled all Planning performance indicators to meet or exceeded target, providing a result of 100% of all planning application types being processed on time.

Street Scene and Environment

- Performance for Street Scene and Environment in Q4 was below target across all indicators. Recycling was hit hard by adverse weather, except for green waste, which was boosted by record high rainfall.

Environmental Health

- The percentage of broadly compliant food premises dipped just below target, due to increased numbers of new food businesses affecting the unrated figures in the short term.
- Service requests investigated within target time improved on previous quarter due to reallocation of wards between officers to give a more even distribution of workloads. This was still below target and an improvement plan was to be put into place in Q2, with anticipated improvements to be reported in Q3.

Housing

- Void turnaround times had improved in Q4 due to fewer major voids being held for extended periods due to decants. Contractors were also being worked with closely to improve repair times.
- The number of households in temporary accommodation was reduced this quarter due to an increased discharge of duty via the Council's Housing Register, as well as an increase in discharges into the private rental sector. It was noted that the number of approaches that are homeless, eligible and priority need, has increased, which may lead to an increase in those in temporary accommodation in the coming months.
- Having reached target of 100% last quarter, the gas servicing dipped just below target to 99.66%. Those properties where access was not gained were referred to court and warrants granted.
- The number of households on the waiting list had increased, as had the number of applicants rejected due to no local connection or failure to produce necessary documents.
- Rent arrears fluctuate throughout the year but saw an increase in the last quarter.

Finance

- Performance indicators for Finance were below target. Finance was working with other officers to improve figures; particularly where known resource issues have affected performance.

Human Resources

- Performance for the number of days lost to sickness was shown to be improving in Q1. The One You Conversations were launched in Q1, with an increased focus on wellbeing, amongst other things.

Revenues and Benefits

- All Revenues and Benefits indicators met or exceeded target due to the proactive measures established. In a change from the previous quarter, the Housing Benefit and Pensioner Council Tax Support change in circumstances was just below target due to a high volume of change of circumstances applications.

Contact Centre

- Telephone calls to the Contact Centre had decreased and were just down compared to the same time last year.
- Website sessions continued to demonstrate a decline from the same time last year, this was due to a change in website platform affecting the way sessions were recorded rather than a decrease in visitors.
- The time taken to answer calls was just below target due to an absence of one member of the team.

Performance Indicators Review

- Performance Indicators across Brentwood Borough Council and Rochford District Council were being reviewed, firstly to reintroduce performance reporting at RDC, where they had been absent for some time and secondly to bring existing BBC and previously reported RDC measures in line with each other.
- This would likely mean very little change for BBC reporting; no indicators had yet been identified to be removed but there may be some additional measures identified where there was currently no reporting.
- It was intended to start formal reporting from Q3.

WORKING GROUP ACTION

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

5. Formal Complaints

- Formal complaints for the years 2016/17 to 2023/24 showed the number of complaints to be increasing year on year. Whilst this could be perceived negatively, it demonstrated the maturity of the formal complaints procedure in recognising and dealing with complaints.
- The Working Group was presented with a number of charts which set out the complaints received in Q4 2022/23 and Q1 2023/24, and the number of complaints responded to within the agreed timeframe.
- The Working Group was advised that there were two stages to formal complaints, stage 1 is dealt with by the service manager and stage 2 by a senior manager or director. Most formal complaints were resolved at stage 1.
- Action plans to improve performance were established where complaints were upheld.

Housing

- Q4 and Q1 carried a general theme of complaints associated with Housing repairs. Regular management meetings are held with our contractor to review these.

Planning

- Upheld complaints to the Planning service were notably associated with administration type errors. Resourcing is being reviewed within the team to plug resource gaps within the team.

Environment

- Repeated missed bins were the overriding cause of upheld complaints within the Environment service. Misses are commonplace, and the Council's performance in respect of volume in the area is acceptable. However, improvements are required in identifying properties that are repeatedly missed and proactive steps put in place before the need for a resident to complaint. The service is reviewing how they can improve their access to data in this area.

Ombudsman Determinations

Determinations from the Housing Ombudsman (HO) and the Local Government Ombudsman (LGO) are reported to the working group for review. Annual reviews have recently been received from both bodies, and these will be circulated to the Working Group.

WORKING GROUP ACTION: For the working group to monitor these complaints against future quarters to identify concerns or themes.

WORKING GROUP ACTION: To review the Annual Reviews received from the HO and LGO and raise queries with the relevant Directors, if required

6. Any Other Business

None

7. Date of next meeting

6pm, 12 October 2023

Addendum 2

Audit & Scrutiny Committee Performance Indicators & Formal Complaints Working Group

Members of Working Group:

Cllrs. Sanky, Naylor, Rigby, Pound, Cuthbert, Fulcher

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 Q1 2023/24

Apr – Jun 2023

2023/24 Formal Complaints received

Apr to Jun 2023

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Q4			
Department	Total	Upheld	%
Community Services	1	0	0%
Customer Services	1	1	100%
Enforcement	1	1	100%
Environmental Health	1	1	100%
Housing	19	5	32%
Parking	1	1	100%
Planning	3	1	33%
Revenues & Benefits	8	2	25%
Streetscene	19	13	68%
Total	54	25	46%

YTD			
Department	Total	Upheld	%
Community Services	1	0	0%
Customer Services	1	1	100%
Enforcement	1	1	100%
Environmental Health	1	1	100%
Housing	19	6	31.5%
Parking	1	1	100%
Planning	3	1	33%
Revenues & Benefits	8	2	25%
Streetscene	19	13	68%
Total	54	25	46%

Formal Complaints received annually

Department	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23
ASB/Community Safety	0	0	1	1	7	1	3
Assets	1	1	2	3	0	1	1
Building Control	0	0	0	1	0	0	0
Community Services	2	1	0	2	0	1	0
Corporate	0	0	0	0	0	0	1
Customer Service	1	1	4	5	7	1	1
Democratic Services	1	0	0	2	1	0	0
Electoral Services	0	0	0	0	0	1	0
Env Health	0	1	3	4	10	6	1
Finance	0	0	2	0	0	0	0
Housing	30	38	47	75	66	58	62
Human Resources	0	0	0	0	0	1	0
Legal	1	0	0	0	0	0	0
Licensing	0	0	0	0	2	1	0

Formal Complaints received annually

Department	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23
Parking	0	1	1	3	1	0	1
Planning	13	10	10	16	15	18	21
Revs & Bens	9	31	33	28	8	11	20
Streetscene	3	5	15	44	63	29	55
Total	61	89	118	184	180	132	166

2023/24 Formal Complaints responded to within agreed timeframe Apr to Jun 2023

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Q1	
Department	%
Community Services	100%
Customer Services	100%
Enforcement	100%
Environmental Health	100%
Housing	84%
Parking	100%
Planning	100%
Revenues & Benefits	87%
Streetscene	79%
Total	85%

YTD	
Department	%
Community Services	100%
Customer Services	100%
Enforcement	100%
Environmental Health	100%
Housing	84%
Parking	100%
Planning	100%
Revenues & Benefits	87%
Streetscene	79%
Total	85%

Channel received



	Q1	Q2	Q3	Q4
Online form	50%			
Email	29.5%			
Website enquiry	7.5%			
Via LGO/HO	5.5%			
Telephone	0%			
Letter	7.5%			

Upheld Formal Complaints – Apr to Jun 2023

Housing



No	Ref	Complaint	Stage
1	FC851	Housing Needs No support given regarding completing forms and no instruction of how to sort funds	Stage 1
2	FC870	Housing Repairs - Axis Wallpaper damage during a repair to the property.	Stage 2
3	FC891	Housing Repairs 1. After a visit from a Surveyor no follow up works were completed 2. No follow up calls were received despite leaving messages	Stage 1
4	FC907	Housing repairs Front door had not been replaced	Stage 1
5	FC908	Housing Estates Damage caused to fence from overgrown bushes on Council land	Stage 1

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Upheld Formal Complaints – Apr to Jun 2023

Revenues and Benefits



No	Ref	Complaint	Stage
1	FC863	Received a court summons for payment but the money had previously been written off	Stage 1
2	FC868	A change of address form had not been processed resulting in a penalty charge	Stage 1

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Upheld Formal Complaints – Apr to Jun 2023 Planning



No	Ref	Complaint	Stage
1	FC844	<ol style="list-style-type: none"> Wrong plans were accepted by the Planning department resulting in a very protracted planning application An offer for a site visit regarding a neighbours' application was withdrawn 	Stage 1
	FC880	Ongoing complaint at Stage 2. All elements of the complaint were not upheld at Stage 1	

Upheld Formal Complaints – Apr to Jun 2023

Streetscene



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No	Ref	Complaint	Stage
1	FC843	Incorrect information given to a resident	Stage 2
2	FC847	Repeated missed collections	Stage 1
3	FC852	Repeated missed collections	Stage 1
4	FC853	No response following numerous phone calls	Stage 2
5	FC867	Repeated missed collections	Stage 2
6	FC871	The Unipaly structure at River Road park was not installed in accordance with the installation drawings	Stage 2
7	FC872	Numerous reports regarding overhanging trees have had no response	Stage 1

Upheld Formal Complaints – Apr to Jun 2023

Streetscene



No	Ref	Complaint	Stage
8	FC881	Repeated missed collections	Stage 1
9	FC890	Repeated missed collections	Stage 1
10	FC894	Operatives pile up the black bag rubbish from the flats outside residents' house and on her drive	Stage 1
11	FC895	Refuse crew were intimidating and rude to resident	Stage 1
12	FC906	Repeated missed collections	Stage 1
13	FC915	Repeated missed collections	Stage 1

Ombudsman decisions Apr – Jun 22



	Service	LGO/H O	Complaint	Council's decision	Ombudsman outcome
	No Ombudsman decisions received during Q1				



Members Working Group Formal Complaints Q4 2022/23

Jan - Mar 2023

2022/23 Formal Complaints received

Jan to Mar 2023

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Q4			
Department	Total	Upheld	%
ASB/Community Safety	0		
Assets	0		
Corporate	1	1	100%
Customer Services	0		
Environmental Health	0		
Housing	12	5	42%
Parking	0		
Planning	6	4	67%
Revenues & Benefits	8	4	50%
Streetscene	12	7	58%
Total	39	21	54%

YTD			
Department	Total	Upheld	%
ASB/Community Safety	3	2	66%
Assets	1	0	0%
Corporate	1	1	100%
Customer Services	1	0	0%
Environmental Health	1	0	0%
Housing	62	25	40%
Parking	1	0	0%
Planning	21	7	33%
Revenues & Benefits	20	7	35%
Streetscene	55	42	76%
Total	166	83	50%

Formal Complaints received annually

Department	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23
ASB/Community Safety	0	0	1	1	7	1	3
Assets	1	1	2	3	0	1	1
Building Control	0	0	0	1	0	0	0
Community Services	2	1	0	2	0	1	0
Corporate	0	0	0	0	0	0	1
Customer Service	1	1	4	5	7	1	1
Democratic Services	1	0	0	2	1	0	0
Electoral Services	0	0	0	0	0	1	0
Env Health	0	1	3	4	10	6	1
Finance	0	0	2	0	0	0	0
Housing	30	38	47	75	66	58	62
Human Resources	0	0	0	0	0	1	0
Legal	1	0	0	0	0	0	0
Licensing	0	0	0	0	2	1	0

Formal Complaints received annually

Department	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23
Parking	0	1	1	3	1	0	1
Planning	13	10	10	16	15	18	21
Revs & Bens	9	31	33	28	8	11	20
Streetscene	3	5	15	44	63	29	55
Total	61	89	118	184	180	132	166

2022/23 Formal Complaints responded to within agreed timeframe Jan to March 2023

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Q4	
Department	%
ASB/Community Safety	N/A
Assets	N/A
Corporate	100%
Customer Services	N/A
Environmental Health	N/A
Housing	42%
Parking	N/A
Planning	16%
Revenues & Benefits	87%
Streetscene	75%
Total	64%

YTD	
Department	%
ASB/Community Safety	50%
Assets	100%
Corporate	100%
Customer Services	100%
Environmental Health	100%
Housing	68%
Parking	0%
Planning	43%
Revenues & Benefits	75%
Streetscene	73%
Total	71%

Channel received



	Q1	Q2	Q3	Q4
Online form	41%	62%	63%	69.5%
Email	49%	19%	32%	23%
Website enquiry	5%	11%	4%	2.5%
Via LGO/HO	2%	0%	0%	2.5%
Telephone	0%	5%	0%	0%
Letter	2%	3%	0%	2.5%

Upheld Formal Complaints – Jan to Mar 2023

Housing



No	Ref	Complaint	Stage
1	FC781	Housing repairs No heating in property	Stage 1
2	FC783	Housing repairs Brambles and weeds had not been removed so that resident could reset boundaries	Stage 2
3	FC795	Housing repairs Mould embedded in the frame and on the wall of the bedroom	Stage 1
4	FC813	Housing repairs No hot water in property	Stage 1
5	FC819	Housing repairs – Axis Scaffolders arrived without an appointment and were unprofessional	Stage 1

Upheld Formal Complaints – Jan to Mar 2023

Revenues and Benefits



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No	Ref	Complaint	Stage
1	FC784	<ol style="list-style-type: none"> Contacted dept numerous times for an explanation of Council Tax charges but no one has given an explanation Contradicting bills have been sent with no cover letter to explain 	Stage 2
2	FC816	No response received from the Council regarding a claim for overpaid Council Tax	Stage 1
3	FC821	<ol style="list-style-type: none"> Emailed benefits to request a mandatory reconsideration of housing benefits and had no response Called benefit department several times, but hold time was 45 minutes 	Stage 1
4	FC827	No response from email sent to Council Tax regarding a council tax band reduction	Stage 1

Upheld Formal Complaints – Jan to Mar 2023 Planning



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No	Ref	Complaint	Stage
	FC772	Brentwood Borough Council are willing to approve planning applications without the full understanding or consideration of any adverse effects the alterations may have on an adjacent property	Stage 2 (from Q3)
1	FC788	Request for a redacted version of an Ecological Appraisal was declined	Stage 1
2	FC801	Planning application had not been decided within 12 week timeframe	Stage 2
3	FC802	No response to a pre application request despite several emails asking for information about the application	Stage 2
4	FC834	Planning objections failed to show on public access	Stage 2

Upheld Formal Complaints – Jan to Mar 2023

Streetscene



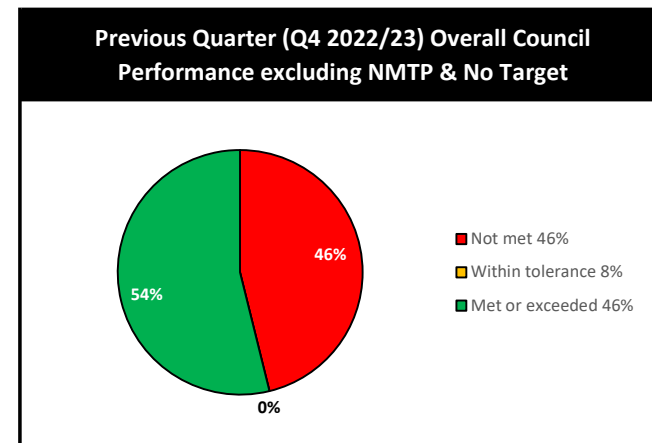
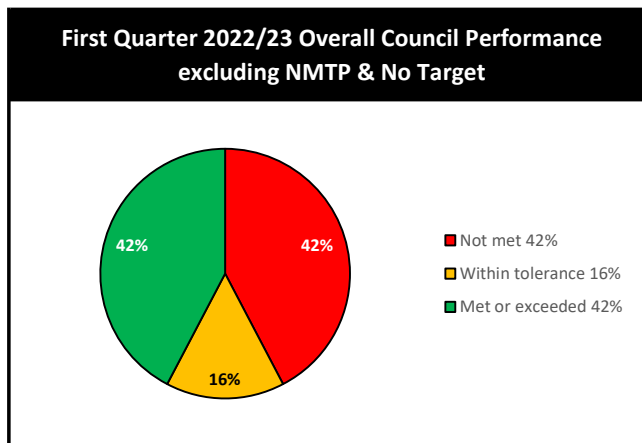
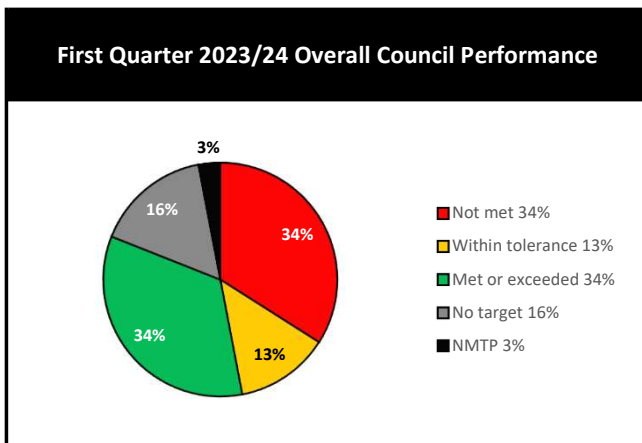
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No	Ref	Complaint	Stage
1	FC790	Repeated missed collections	Stage 1
2	FC792	Repeated missed collections	Stage 2
3	FC794	Repeated missed collections	Stage 1
4	FC809	Repeated missed collections	Stage 1
5	FC832	Repeated missed collections	Stage 1
6	FC833	Repeated missed collections	Stage 1
7	FC836	Repeated missed collections	Stage 1

Ombudsman decisions Jan – Mar 22



	Service	LGO/H O	Complaint	Council's decision	Ombudsman outcome
1	Community Safety	HO	<ol style="list-style-type: none"> 1. Handling of ASB reports 2. Contacting resident's doctor without notification or consent 	Not upheld	<p>Decision – maladministration by the landlord in both the handling of ASB complaints and in contacting the residents GP</p> <p>To pay £500 to resident and send letter of apology</p>
2	Environmental Health	LGO	<ol style="list-style-type: none"> 1. Council failed to take sufficient action to investigate nuisance from flies from a water treatment plant. 2. Council failed to keep accurate records 	Partially upheld	<p>Decision – Fault causing injustice</p> <p>Apology letter to be sent to complainant and neighbours.</p> <p>Review record keeping processes.</p>

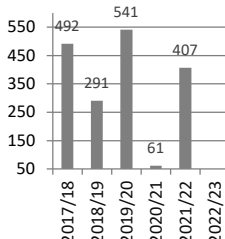
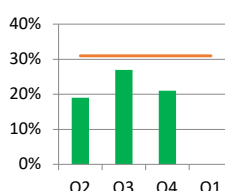
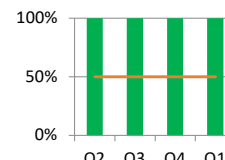
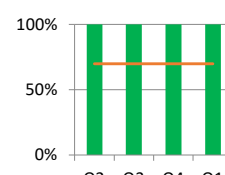



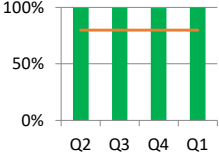


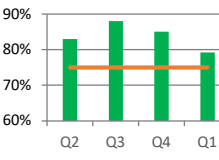

First Quarter 2023/24 Performance by Department




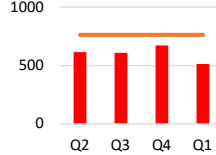


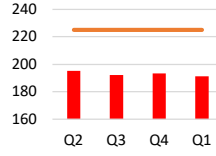
Department	Sub-Department	Red		Amber		Green		No Target		NMTP		Total
		No.	%	No.	%	No.	%	No.	%	No.	%	No.
Economy	Planning	0	0%	0	0%	5	83%	0	0%	1	17%	6
	Street Scene	6	86%	0	0%	1	14%	0	0%	0	0%	7
Environment	Environmental Health	1	50%	1	50%	0	0%	0	0%	0	0%	2
	Housing	2	40%	1	20%	1	20%	1	20%	0	0%	5
Effective	Finance	2	67%	0	0%	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%	1	20%	4	80%	0	0%	0	0%	5
	Contact Centre	0	0%	1	33%	0	0%	2	67%	0	0%	3
Total		11	34%	4	13%	11	34%	5	16%	1	3%	32
Previous Quarter Total		12	38%	0	0%	14	44%	5	16%	1	3%	32


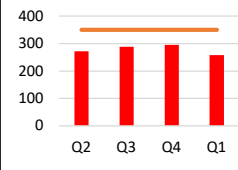
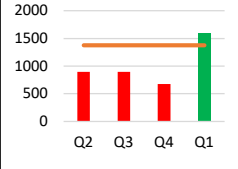
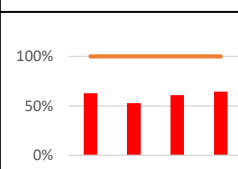
Key


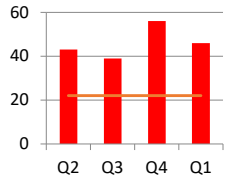


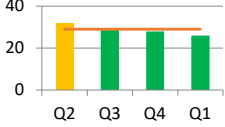


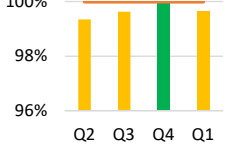


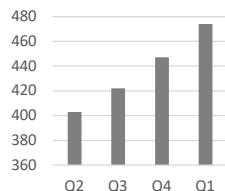

	Current performance is below target by more than the specified target deviation.
	Current performance is below target but is within tolerance.
	Current target has been met or exceeded.
	No target.
	Not measured this period.
	Performance for the quarter or year to date is improving (up) or deteriorating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


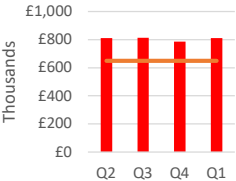

Growing our economy														
Department and PI Code	Performance Indicator	Measure	Previous Quarterly Results			Latest Quarterly Results			Q Status & Trend	Q Graphic	2023/24 Year to Date			Commentary
			Q2 Result	Q3 Result	Q4 Result	Q1 Result	Q Target	Year to Date Result			Year to Date Target	Year to Date Status & Trend		
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	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). Monitoring data has concluded that there are 407 NET new dwellings within the borough for the monitoring period 2021-22. This is an increase from last year likely due to the adoption of the Brentwood Local Plan. The adopted Local Plan states in policy MG01 that we will deliver 300 new homes during this period, so we have over delivered by 107 new dwellings which helps with closing the gap for our previous years' short falls. Monitoring data for 2022-23 will be reported after Q1 2023-24.	
Planning P02	% of appeals allowed against the authority's decision to refuse planning applications (percentage)	Quarterly	18.50%	26.90%	21%	0%	31%	Green		0%	31%	Green	Monitoring is done to understand why appeals happen and what can be done to reduce them and 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. The number of appeals has dropped off so far year to date.	
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. Processes and performance are constantly being reviewed to ensure standards remain high. The number of all application types has dropped off.	
Planning P04	Processing of planning applications as measured against targets for 'Minor' application types	Quarterly	100%	100%	100%	100%	70%	Green		100%	70%	Green	Consistently high performance. Processes and performance are constantly being reviewed to ensure standards remain high. The number of all application types has dropped off.	


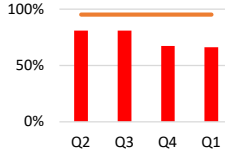


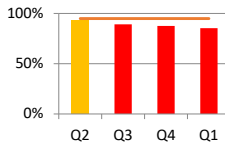


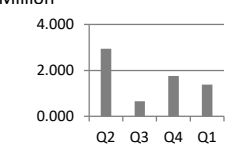


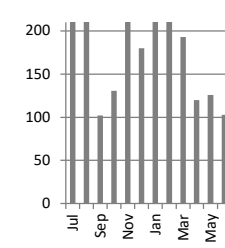

Planning P05	Processing of planning applications as measured against targets for 'Other' application types	Quarterly	99.70%	99.80%	99.60%	100%	80%	Green 	 <table border="1"> <caption>Performance Data for Planning P05</caption> <thead> <tr> <th>Quarter</th> <th>Performance (%)</th> </tr> </thead> <tbody> <tr> <td>Q2</td> <td>100%</td> </tr> <tr> <td>Q3</td> <td>100%</td> </tr> <tr> <td>Q4</td> <td>100%</td> </tr> <tr> <td>Q1</td> <td>100%</td> </tr> </tbody> </table>	Quarter	Performance (%)	Q2	100%	Q3	100%	Q4	100%	Q1	100%	100%	80%	Green 	Consistently high performance. Processes and performance are constantly being reviewed to ensure standards remain high. The number of all application types has dropped off.
Quarter	Performance (%)																						
Q2	100%																						
Q3	100%																						
Q4	100%																						
Q1	100%																						
Planning P06	Percentage of planning applications approved	Quarterly	83%	88%	85%	79.20%	75%	Green 	 <table border="1"> <caption>Performance Data for Planning P06</caption> <thead> <tr> <th>Quarter</th> <th>Performance (%)</th> </tr> </thead> <tbody> <tr> <td>Q2</td> <td>83%</td> </tr> <tr> <td>Q3</td> <td>88%</td> </tr> <tr> <td>Q4</td> <td>85%</td> </tr> <tr> <td>Q1</td> <td>79.20%</td> </tr> </tbody> </table>	Quarter	Performance (%)	Q2	83%	Q3	88%	Q4	85%	Q1	79.20%	79.20%	75%	Green 	This reports approvals of all PS1 and PS2 applications (i.e. excluding pre-applications)
Quarter	Performance (%)																						
Q2	83%																						
Q3	88%																						
Q4	85%																						
Q1	79.20%																						


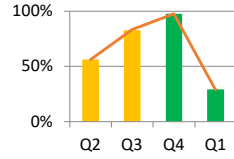


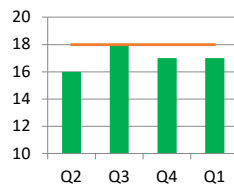


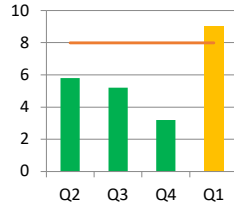


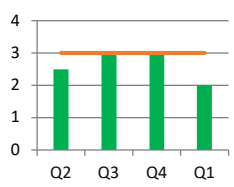


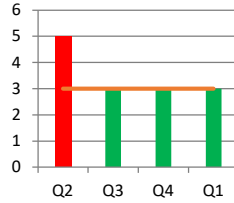

Protecting our environment														
Department and PI Code	Performance Indicator	Measure	Previous Quarterly Results			Latest Quarterly Results			Q Status & Trend	Q Graphic	2023/24 Year to Date			Commentary
			Q2 Result	Q3 Result	Q4 Result	Q1 Result	Q Target	Year to Date Result			Year to Date Target	Year to Date Status & Trend		
Street Scene and Environment E01	Residual household waste per household (kg)	Quarterly	124.77	132.34	132.26	133.94	125	Red 		133.94	125	Red 	Residual waste figures remain high following on from last year, impacting on overall recycling percentage.	
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	37.92%	35.28%	36.20%	40.18%	45%	Red 		40.18%	45%	Red 	Increased recycling rate due to increased high tonnage of garden waste positively impacting on figures.	
Street Scene and Environment E03	Paper and card recycled by tonne	Quarterly	614.5	608.3	672.14	513.02	763	Red 		513.02	763	Red 	Recycling was hit hard by the adverse wet weather throughout Q1 with Paper & Card seeing a fall of over 100 tonnes on the final quarter of last year.	
Street Scene and Environment E04	Cans and plastic recycled by tonne	Quarterly	195.2	191.9	193.42	191.3	225	Red 		191.3	225	Red 	Collections in last quarter have shown upturn, fairly consistent tonnage across the period.	

Street Scene and Environment E05	Mixed glass recycled by tonne	Quarterly	483.3	464.1	467.1	468.91	600	Red 		468.9	600	Red 	Glass tonnage is consistent with previous quarters of last year, possibly review of target is required.
Street Scene and Environment E06	Food waste recycled by tonne	Quarterly	271.7	288.8	295.54	258.18	350	Red 		258.2	350	Red 	Food tonnage remains relatively high in Q1 and previous quarters and will need further monitoring.
Street Scene and Environment E07	Garden waste recycled and diverted from landfill per tonne	Quarterly	895.2	895.6	673.12	1603.42	1375	Green 		1603.4	1375	Green 	Due to record high rainfall for the months in Q1, garden waste tonnage has increased dramatically above target predictions.
Environmental Health EH01	Food safety/ hygiene standards in food premises - % of broadly compliant food premises	Quarterly	97.63%	97%	97%	96.24%	97%	Amber 		96.24%	97%	Green 	This quarter has again seen continued numbers of new food businesses that are unrated in the short term which impacts the broadly compliant figure total. 25 new business contribute to the non-compliant list as we work through routine inspections with the same resource and pick up the additional businesses throughout the months.
Environmental Health EH02	Service requests investigated within target time (5 days)	Quarterly	62.08%	53.10%	61.25%	64.25%	100%	Red 		64.25%	100%	Red 	The Q1 KPI figure is a slight improvement on previous quarters, believed to result from the redistribution of workload between districts to even out demand and allow for improved officer performance. There is still a way to go though to improve the KPI figure. To work towards this we are developing a new procedure and process to deal with complaints from receipt to closure. We are expecting to get this done during Q2 and implemented so as to hopefully result in improvements by the reporting period for Q3.

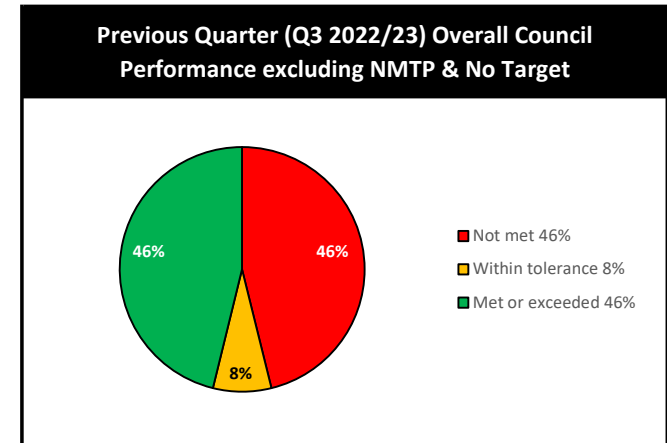
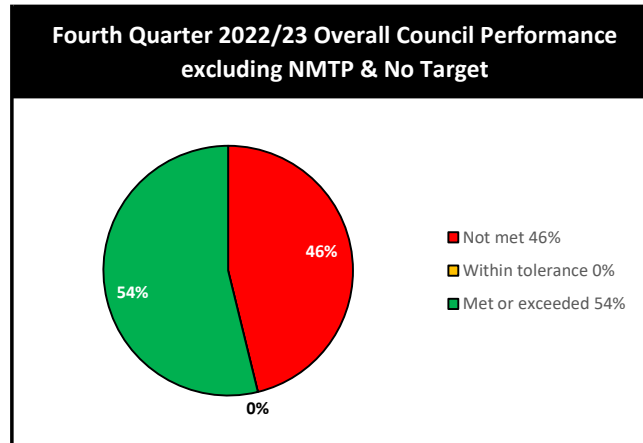
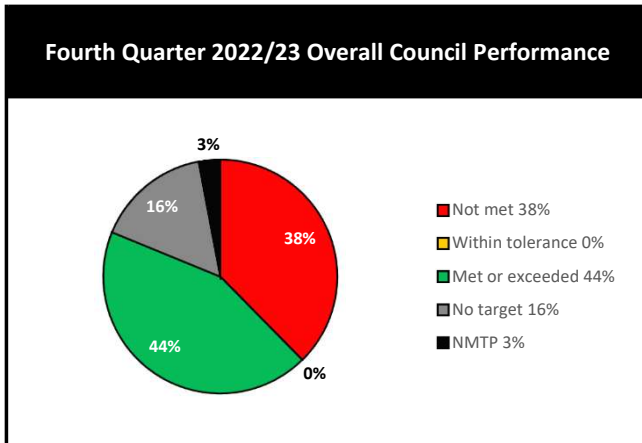
Improving our housing														
Department and PI Code	Performance Indicator	Measure	Previous Quarterly Results			Latest Quarterly Results			Q Status & Trend	Q Graphic	2023/24 Year to Date			Commentary
			Q2 Result	Q3 Result	Q4 Result	Q1 Result	Q Target	Year to Date Result			Year to Date Target	Year to Date Status & Trend		
Housing H01	Average re-let times for Local Authority Housing	Quarterly	43 Days (43 GN, 48 SH, 49 TA)	39 Days (35 GN, 48 SH, 34 TA)	56 Days (42 GN, 55 SH, 81 TA)	45 Days (29 GN, 67 SH, 51 TA)	22 Days	Red 		46 Days	22 Days	Red 	Void turnaround has improved this quarter. We have seen fewer major voids and are holding fewer properties for prolonged periods of time due to decants for development. The voids team are working closely with our contractors to improve the repair time so that lettings can be done quicker also.	
Housing H04	Households living in temporary accommodation	Quarterly	32	29	28	26	29	Green 		26	29	Green 	Temporary accommodation has reduced due an increased discharge of duty via the Council's Housing Register and also an increase of discharges into private rented accommodation. We are currently experiencing an increase of approaches that are homeless, eligible and priority need, which may lead to an increase in the coming months.	
Housing H05	Gas servicing in Council homes	Quarterly	99.34%	99.62%	100%	99.66%	100%	Amber 		99.66%	100%	Amber 	Servicing schedule commenced in April. Seven overdue cases as of 30 June 2023. Access has been gained in two properties and service completed in July, five were referred to court and warrants granted at the end of June.	
Housing H07	No. of applicants on the waiting list for Local Authority housing	Quarterly	403	422	447	474	No Target	No Status 		474	No Target	No Status 	Housing Register: 243 Transfer Register: 231 The council's housing and transfer registers have both seen a slight increase this quarter. In recent months with have seen an increase in the number of housing register applicants rejected due to no local connection or failure to supply the necessary documents.	

Housing H08	Average Rent Arrears Total (Current Tenants, Garages)	Quarterly	£812,714	£812,721	£787,893	£812,065	£650,000	Red 	 <table border="1"> <caption>Quarterly Arrears (Thousands)</caption> <thead> <tr> <th>Quarter</th> <th>Arrears (Thousands)</th> </tr> </thead> <tbody> <tr> <td>Q2</td> <td>~800</td> </tr> <tr> <td>Q3</td> <td>~800</td> </tr> <tr> <td>Q4</td> <td>~750</td> </tr> <tr> <td>Q1</td> <td>~800</td> </tr> </tbody> </table>	Quarter	Arrears (Thousands)	Q2	~800	Q3	~800	Q4	~750	Q1	~800	£812,065	£650,000	Red 	The arrears figure fluctuates throughout the year and we have unfortunately seen an increase in arrears. Officers continue to contact residents at the time their payment is late and are building relations with those in the highest arrears to then be able to assist more with income and expenditure.
Quarter	Arrears (Thousands)																						
Q2	~800																						
Q3	~800																						
Q4	~750																						
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	2023/24 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 days	Quarterly	80.89%	80.89%	67.30%	65.98%	95%	Red 		65.98%	95%	Red 	Local invoices are currently below par. Lower performance in May and June caused this variance. Accounts Payable officers have been instructed to work with officers to help assist this figure to increase. The Depot, which gets a high proportion of these invoices, struggled during this quarter as they have had ongoing resource issues. We are hoping to see an improvement next quarter.	
Finance F02	% of invoices from all suppliers paid within 30 days	Quarterly	92.54%	89.35%	87.73%	85.40%	95%	Red 		85.40%	95%	Red 	KPIs again in May and June saw lower performance for Environmental Services. This however improved in March and more invoices are being paid within 30 days. Again Accounts Payable officers have been instructed to work with officers to help assist this figure to increase.	
Finance F03	Value of corporate debt (£m)	Quarterly	£2.947m	£0.654m	£1.764m	£1.374m	Reduction from previous quarter	No Status 		£1.374m	Reduction from previous quarter	No Status 	Debt level has gone down due to invoices being settled following year end. The Accounts Receivable Team aim to keep the debt level below £1m. However, due to resources within the Accounts Receivable team, we have reduced capacity to chase these debts.	
Human Resources HR03	Number of days sickness lost per month	Monthly	Jul 245 Aug 250.5 Sep 102	Oct 130.5 Nov 218 Dec 180	Jan 286.5 Feb 261 Mar 193	Apr 120 May 126 June 103	No Target	No Status 		349	No Target	No Status 	This PI reflects the number of working days lost to sickness each month. Absence figures for Q1 show a decrease in number of days lost. This is due to a number of factors including the return to work following long term absence. It is also not uncommon to see a healthier workforce during this quarter. In terms of both short term and long term absence, all staff are supported either through the Absence Management process, or more informally via a return to work meeting with their manager. As an organisation 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, lunch and learn sessions and encouraging a form of physical activity. During this quarter we have launched a new process call One You Conversations which has a wellbeing focus amongst other things.	

Revs & Bens CT01	Council Tax collection	Quarterly	56.10%	82.80%	97.60%	29.40%	28.80%	Green 		29.40%	28.80%	Green 	We are above target for Council Tax collection which is great news. We are ensuring our recovery action is efficient and appropriate. We continue to advise customers contacting us for assistance by signposting to appropriate support.
Revs & Bens CT03	Housing Benefit and Pensioner Council Tax Support - time taken to process new claims (days)	Quarterly	16	18	17	17	18	Green 		17	18	Green 	Our days to process New Claims continues to improve, ending our first quarter with an average of 17 days which is under our target of 18 days. We will always strive to achieve this target by ensuring we do not delay asking customers for information that is required to process their claim. We will always try to telephone and text customers rather than write, as this builds unnecessary delays in processing. Our dedicated new claims team are always on hand to provide support and assistance to our customers so that all claims are paid as quickly as possible.
Revs & Bens CT05	Housing Benefit and Pensioner Council Tax Support - time taken to process Change of Circumstances (days)	Quarterly	5.8	5.2	3.2	9	8	Amber 		9	8	Amber 	Unfortunately we have not met our target for this quarter. We are still receiving a high volume of changes in customers circumstances, so it is taking a bit longer than we hoped for these changes to be dealt with. We have also have a higher number of customer enquires recently which has delayed us in processing our changes however we are hopeful that things will improve in the coming months. We continue to encourage residents to use emails, the website and telephone to let us know of their change in circumstances so that we can ensure they get the correct help they need and within a timely manner. This also helps keeping customer contact to a minimum and supports our residents at this difficult time with the cost of living rising.
Revs & Bens CT07	Council Tax Reduction scheme for working age persons - time taken to process new applications (days)	Quarterly	2.5	3	3	2	3	Green 		2	3	Green 	We are below target for new applications of Council Tax Reduction. This is great news for our customers receiving their entitlement promptly.
Revs & Bens CT08	Council Tax Reduction scheme for working age persons - time taken to process change of circumstances (days)	Quarterly	5	3	3	3	3	Green 		3	3	Green 	We remain on target for changes of circumstances where a customer is in receipt of Council Tax Reduction. This is great news for our customers receiving their entitlement promptly.

Contact Centre CC02	Telephone calls taken by the Contact Centre for those services undertaken by the Contact Centre	Quarterly	10,929	10,351	11,504	10,313	No Target	No Status ↓	<table border="1"> <caption>Telephone Calls Data</caption> <thead> <tr> <th>Quarter</th> <th>Previous</th> <th>Current</th> </tr> </thead> <tbody> <tr> <td>Q2</td> <td>10,929</td> <td>10,351</td> </tr> <tr> <td>Q3</td> <td>11,504</td> <td>10,313</td> </tr> <tr> <td>Q4</td> <td>10,313</td> <td>10,929</td> </tr> <tr> <td>Q1</td> <td>10,313</td> <td>10,929</td> </tr> </tbody> </table>	Quarter	Previous	Current	Q2	10,929	10,351	Q3	11,504	10,313	Q4	10,313	10,929	Q1	10,313	10,929	10,313	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.
Quarter	Previous	Current																										
Q2	10,929	10,351																										
Q3	11,504	10,313																										
Q4	10,313	10,929																										
Q1	10,313	10,929																										
Contact Centre CC04	Website sessions	Quarterly	215,982	87,981	77,231	65,689	No Target	No Status ↓	<table border="1"> <caption>Website Sessions Data</caption> <thead> <tr> <th>Quarter</th> <th>Previous</th> <th>Current</th> </tr> </thead> <tbody> <tr> <td>Q2</td> <td>215,982</td> <td>87,981</td> </tr> <tr> <td>Q3</td> <td>87,981</td> <td>77,231</td> </tr> <tr> <td>Q4</td> <td>77,231</td> <td>65,689</td> </tr> <tr> <td>Q1</td> <td>65,689</td> <td>77,231</td> </tr> </tbody> </table>	Quarter	Previous	Current	Q2	215,982	87,981	Q3	87,981	77,231	Q4	77,231	65,689	Q1	65,689	77,231	65,689	No Target	No Status ↓	<p>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.</p> <p>On 5 Oct 22, the Council changed its website platform, which has dramatically affected the number of sessions recorded. We do not believe that this is an indication of a drop in users, rather a reduction in the number of computer generated hits, leading to false records. This rebaselines the results.</p>
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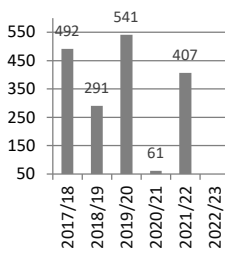
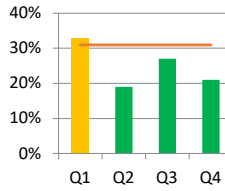
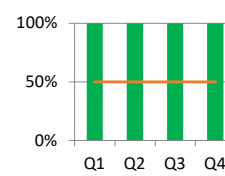
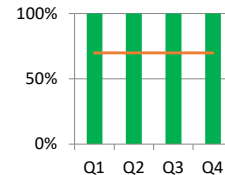



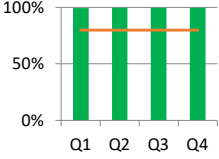


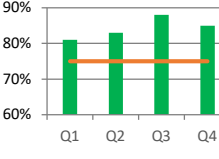

Fourth Quarter 2022/23 Performance by Department

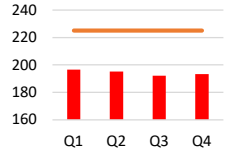
Department	Sub-Department	Red		Amber		Green		No Target		NMTP		Total
		No.	%	No.	%	No.	%	No.	%	No.	%	No.
Economy	Planning	0	0%	0	0%	5	83%	0	0%	1	17%	6
Environment	Street Scene	7	100%	0	0%	0	0%	0	0%	0	0%	7
Housing	Housing	2	40%	0	0%	2	40%	1	20%	0	0%	5
Effective	Finance	2	67%	0	0%	0	0%	1	33%	0	0%	3
	Human 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	0	0%	0	0%	1	33%	2	67%	0	0%	3
Total		12	38%	0	0%	14	44%	5	16%	1	3%	32
Previous Quarter Total		12	38%	2	6%	12	38%	5	16%	1	3%	32

Key


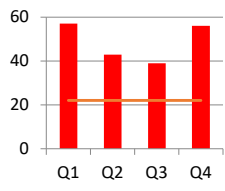


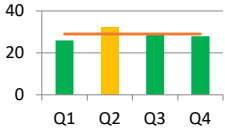


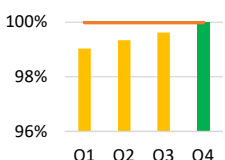


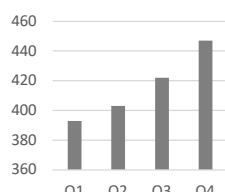

	Current performance is below target by more than the specified target deviation.
	Current performance is below target but is within tolerance.
	Current target has been met or exceeded.
	No target.
	Not measured this period.
	Performance for the quarter or year to date is improving (up) or deteriorating (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	2022/23 Year End		Year End Status & Trend	Commentary
			Q1 Result	Q2 Result	Q3 Result	Q4 Result	Q Target	Year End Result			Year End Target			
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	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). Monitoring data has concluded that there are 407 NET new dwellings within the borough for the monitoring period 2021-22. This is an increase from last year likely due to the adoption of the Brentwood Local Plan. The adopted Local Plan states in policy MG01 that we will deliver 300 new homes during this period, so we have over delivered by 107 new dwellings which helps with closing the gap for our previous years' short falls. Monitoring data for 2022-23 will be reported after Q1 2023-24.	
Planning P02	% of appeals allowed against the authority's decision to refuse planning applications (percentage)	Quarterly	33.30%	18.50%	26.90%	21.00%	31%	Green		24.93%	31%	Green	Monitoring is done to understand why appeals happen and what can be done to reduce them and 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 and performance are constantly being reviewed to ensure standards remain high. The 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	100%	100%	100%	100%	70%	Green		100%	70%	Green	Consistently high performance. Processes and performance are constantly being reviewed to ensure standards remain high. The 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.	


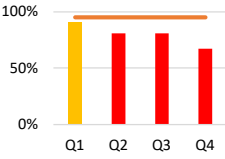


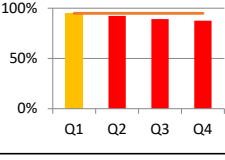


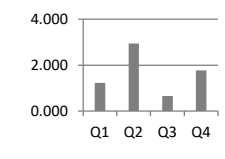


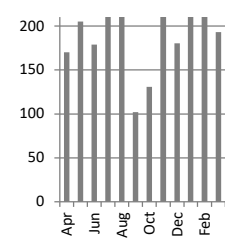

Planning P05	Processing of planning applications as measured against targets for 'Other' application types	Quarterly	99.40%	99.70%	99.80%	99.60%	80%	Green 		99.63%	80%	Green 	Consistently high performance achieved throughout the year. Processes and performance is constantly being reviewed to ensure standards remain high. The 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	81.40%	83.00%	87.80%	85.00%	75%	Green 		84.30%	75%	Green 	This reports approvals of all PS1 and PS2 applications (i.e. excluding pre-applications)

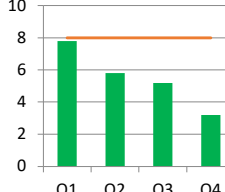
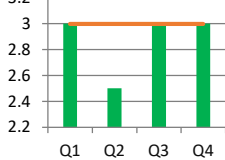
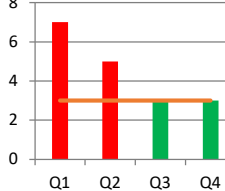
Protecting our environment														
Department and PI Code	Performance Indicator	Measure	Previous Quarterly Results			Latest Quarterly Results			Q Status & Trend	Q Graphic	2022/23 Year End			Commentary
			Q1 Result	Q2 Result	Q3 Result	Q4 Result	Q Target	Year End Result			Year End Target	Year End Status & Trend		
Street Scene and Environment E01	Residual household waste per household (kg)	Quarterly	130.43	124.77	132.34	132.26	125	Red ↑		519.8	500	Red ↓	Residual Waste figures remain high for 2nd half of the municipal year - impacting on overall recycling percentage.	
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	39.66%	37.92%	35.28%	36.20%	45%	Red ↑		37.27%	45%	Red ↓	Recycling was hit badly across all authorities in surrounding districts and boroughs due to adverse weather. Percentage drop due to high tonnage of residual collected in the last two quarters of the year.	
Street Scene and Environment E03	Paper and card recycled by tonne	Quarterly	614.5	614.5	608.3	672.14	763	Red ↑		2509.4	3052	Red ↑	As mentioned above, recycling was hit hard by the adverse weather. Tonnage collected recovered in last quarter.	
Street Scene and Environment E04	Cans and plastic recycled by tonne	Quarterly	196.6	195.2	191.9	193.42	225	Red ↑		777.1	900	Red ↑	Collections in last quarter have shown upturn, fairly consistent tonnage across all quarters.	

Street Scene and Environment E05	Mixed glass recycled by tonne	Quarterly	494.2	483.3	464.1	467.1	600	Red ↑		1908.7	2400	Red ↑	Overall collections tonnage consistent over the quarters.
Street Scene and Environment E06	Food waste recycled by tonne	Quarterly	250.8	271.7	288.8	295.54	350	Red ↑		1106.8	1400	Red ↑	Food tonnage continues to increase over the quarters and will need further monitoring.
Street Scene and Environment E07	Garden waste recycled and diverted from landfill per tonne	Quarterly	1310.3	895.2	895.6	673.12	1375	Red ↓		3774.2	5500	Red ↓	Due to exceptionally high temperatures and little rainfall gardens were not growing.
Environmental Health EH01	Food safety/hygiene standards in food premises - % of broadly compliant food premises	Quarterly	97.75%	97.63%	97%	97%	97%	Green ↔		97%	97%	Green ↓	This quarter has again seen continued numbers of new food businesses that are unrated in the short term which impacts the broadly compliant figure total.
Environmental Health EH02	Service requests investigated within target time (5 days)	Quarterly	59%	62.08%	53.10%	61.25%	100%	Red ↑		58.86%	100%	Red ↓	Some improvement has been made between quarter 3 and quarter 4, in part due to the reallocation wards between officers to give a more even distribution of workload. That said some areas of underperformance remain and this will be monitored over the next quarter. Should further improvements not be forthcoming then additional training will be devised and provided to officers to ensure that all officers achieve and maintain a consistently higher response rate and that they appropriate record their responses.

Improving our housing														
Department and PI Code	Performance Indicator	Measure	Previous Quarterly Results			Latest Quarterly Results			Q Status & Trend	Q Graphic	2022/23 Year End			Commentary
			Q1 Result	Q2 Result	Q3 Result	Q4 Result	Q Target	Year End Result			Year End Target	Year End Status & Trend		
Housing H01	Average re-let times for Local Authority Housing	Quarterly	57 Days (46 GN, 101 SH, 38 TA)	43 Days (43 GN, 48 SH, 49 TA)	39 Days (35 GN, 48 SH, 34 TA)	56 Days (42 GN, 55 SH, 81 TA)	22 Days	Red 		48 Days (41 GN, 60 SH, 51 TA)	22 Days	Red 	We are currently working on decanting properties from our development site, as such, properties are being held ready for the decant people. These moves take longer than usual due to consultations and these holdings are increasing our turnaround figures dramatically. We are working with the development team to reduce this number and make the moving process more efficient. We are also experiencing issues with our contractor completing works on time and to the standard that is required, which is causing a number of recalls and therefore delayed voids. Again, we are implementing and improvement plan to assist with this.	
Housing H04	Households living in temporary accommodation	Quarterly	26	32	29	28	29	Green 		28.75	29	Green 	Temporary accommodation has remained relatively stable throughout the last quarter. The team have worked to ensure applicants in nightly let accommodation are processed in a timely manner and move on accommodation is identified as a priority. We foresee that levels will remain stable as we move into the new financial year.	
Housing H05	Gas servicing in Council homes	Quarterly	99.04%	99.34%	99.62%	100%	100%	Green 		99.50%	100%	Amber 	Target achieved in Quarter 4. Servicing schedule commences in April 2023. Objective will be to maintain current performance level.	
Housing H07	No. of applicants on the waiting list for Local Authority housing	Quarterly	393	403	422	447	No Target	No Status 		416	No Target	No Status 	Housing Register: 237 Transfer Register: 210 The council's housing and transfer register numbers have remained relatively stable with a slight increase in both housing register and transfer applicants. With a reduction in housing register staff processing times have increased. However, with the addition of a new staff member at the end of March, we are hoping to improve our response times.	

Housing H08	Average Rent Arrears Total (Current Tenants, Garages)	Quarterly	£826,591	£812,714	£812,721	£787,893	£650,000	Red ↑	<p>Thousands</p> <p>Q1 Q2 Q3 Q4</p>	£809,980	£650,000	Red ↑	Officers have worked extremely hard to reduce the rent arrears figure by such a large amount through the use of Rent Sense. This helps us focus on the accounts that have not paid and is proving to be effective. Officers will continue to develop this work over the coming year.
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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 End			Commentary
			Q1 Result	Q2 Result	Q3 Result	Q4 Result	Q Target	Year End Result			Year End Target	Year End Status & Trend		
Finance F01	% of invoices from local suppliers paid within 20 days	Quarterly	90.45%	80.89%	80.89%	67.30%	95%	Red 		79.88%	95%	Red 	Local invoices are currently below par. Lower performance in January and February caused this variance. Accounts Payable officers have been instructed to work with officers to help assist this figure to increase. The Depot, which gets a high proportion of these invoices, struggled during this quarter as they have had resource issues.	
Finance F02	% of invoices from all suppliers paid within 30 days	Quarterly	94.68%	92.54%	89.35%	87.73%	95%	Red 		91.08%	95%	Red 	January and February saw reduced performance with invoices for Environmental Services and Assets and Investments. This has however improved in March and more invoices are being paid within 30 days. Again, Accounts Payable officers have been instructed to work with officers to help assist this figure to increase	
Finance F03	Value of corporate debt (£m)	Quarterly	£1.227m	£2.947m	£0.654m	£1.764m	Reduction from previous quarter	No Status 		£1.764m	Reduction from previous quarter	No Status 	Debt level has gone up due to invoices being raised before year end. We have had a high level of invoices raised for Assets this quarter due to lease completions.	
Human Resources HR03	Number of days sickness lost per month	Monthly	Apr 170 May 205 June 179	Jul 245 Aug 250.5 Sep 102	Oct 130.5 Nov 218 Dec 180	Jan 286.5 Feb 261 Mar 193	No Target	No Status 		2420.5	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 in January and February, however we saw a decrease in March. 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 a heart condition, back problems and anxiety/stress/depression. We continue to support managers 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 and gastrointestinal. 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, Lunch and Learn sessions and encouraging a form of physical activity.	

Revs & Bens CT01	Council Tax collection	Quarterly	28.80%	56.10%	82.80%	97.60%	97.60%	Green ↑		97.60%	97.60%	Green ↑	A fantastic achievement in that we have met target despite the current financial situation. We continue to be proactive in sending text messages before a summons is issued which is proving very worthwhile, and we are also sending cases to the Enforcement Agents for them to collect payments on our behalf. The team are taking many phone calls and are having more conversations with customers regarding current and arrears debts.
Revs & Bens CT03	Housing Benefit and Pensioner Council Tax Support - time taken to process new claims (days)	Quarterly	17.5	16	18	17	18	Green ↑		17.125	18	Green ↑	Our days to process new claims for this quarter is under target which is a fantastic achievement for the team. Our dedicated new claims team will continue to proactively call, text or email customers to ask them to provide their supporting evidence so that their Benefit claims can be paid to them as soon as possible.
Revs & Bens CT05	Housing Benefit and Pensioner Council Tax Support - time taken to process Change of Circumstances (days)	Quarterly	7.8	5.8	5.2	3.2	8	Green ↑		5.5	8	Green ↑	We are processing changes in circumstances well below target. This is a fantastic achievement for the team. Our method of working is having the desired effect on reducing the days to process and we continue to advise staff of the importance of checking work queues for reminders, pending claims in addition to contacting customers on the phone, email or text in an effort to speed up the flow of information being provided that would be required to make a final decision on claims.
Revs & Bens CT07	Council Tax Reduction scheme for working age persons - time taken to process new applications (days)	Quarterly	3	2.5	3	3	3	Green ↔		2.8	3	Green ↑	We are at target for processing of new Council Tax Reduction applications which is admirable considering the increased workload at the end of the financial year. This is good news for our customers receiving their Council Tax Reduction award quickly.
Revs & Bens CT08	Council Tax Reduction scheme for working age persons - time taken to process change of circumstances (days)	Quarterly	7	5	3	3	3	Green ↔		4.5	3	Amber ↑	We remain on target for changes of circumstances where a customer is in receipt of Council Tax Reduction. We are seeing an increase in the volume of changes received due to people's circumstances changing more often during current cost of living situation.

Contact Centre CC02	Telephone calls taken by the Contact Centre for those services undertaken by the Contact Centre	Quarterly	11,456	10,929	10,351	11,504	No Target	No Status ↓	<table border="1"> <caption>Telephone calls for CC02</caption> <thead> <tr> <th>Quarter</th> <th>Previous</th> <th>Current</th> </tr> </thead> <tbody> <tr> <td>Q1</td> <td>11,456</td> <td>10,929</td> </tr> <tr> <td>Q2</td> <td>10,351</td> <td>11,504</td> </tr> <tr> <td>Q3</td> <td>11,504</td> <td>10,351</td> </tr> <tr> <td>Q4</td> <td>10,351</td> <td>11,504</td> </tr> </tbody> </table>	Quarter	Previous	Current	Q1	11,456	10,929	Q2	10,351	11,504	Q3	11,504	10,351	Q4	10,351	11,504	44,240	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.
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Contact Centre CC04	Website sessions	Quarterly	256,554	215,982	87,981	77,231	No Target	No Status ↓	<table border="1"> <caption>Website sessions for CC04</caption> <thead> <tr> <th>Quarter</th> <th>Previous</th> <th>Current</th> </tr> </thead> <tbody> <tr> <td>Q1</td> <td>256,554</td> <td>215,982</td> </tr> <tr> <td>Q2</td> <td>215,982</td> <td>87,981</td> </tr> <tr> <td>Q3</td> <td>87,981</td> <td>77,231</td> </tr> <tr> <td>Q4</td> <td>77,231</td> <td>215,982</td> </tr> </tbody> </table>	Quarter	Previous	Current	Q1	256,554	215,982	Q2	215,982	87,981	Q3	87,981	77,231	Q4	77,231	215,982	637,748	No Target	No Status ↓	<p>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.</p> <p>On 5 Oct 22, the Council changed its website platform, which has dramatically affected the number of sessions recorded. We do not believe that this is an indication of a drop in users, rather a reduction in the number of computer generated hits, leading to false records. This rebaselines the results.</p>
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Q3	87,981	77,231																										
Q4	77,231	215,982																										
Contact Centre CC05	Time taken to answer calls (seconds)	Quarterly	129	158	48	57	60	Green ↓	<table border="1"> <caption>Time taken to answer calls for CC05</caption> <thead> <tr> <th>Quarter</th> <th>Previous</th> <th>Current</th> </tr> </thead> <tbody> <tr> <td>Q1</td> <td>129</td> <td>158</td> </tr> <tr> <td>Q2</td> <td>158</td> <td>48</td> </tr> <tr> <td>Q3</td> <td>48</td> <td>57</td> </tr> <tr> <td>Q4</td> <td>57</td> <td>48</td> </tr> </tbody> </table>	Quarter	Previous	Current	Q1	129	158	Q2	158	48	Q3	48	57	Q4	57	48	98	60	Red ↑	<p>Benchmarking across Essex reports varying targets for time to answer. We have set our target relatively low in recognition of the importance of maintaining a good level of customer service.</p> <p>Current trend - Throughout Quarter 4 we have operated with one member of the team absent and this has resulted in our response time being increased.</p>
Quarter	Previous	Current																										
Q1	129	158																										
Q2	158	48																										
Q3	48	57																										
Q4	57	48																										

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Members Interests

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

- **What are pecuniary interests?**

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

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

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

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

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

- participate in any discussion of the business at the meeting, 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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