

# **BRENTWOOD BOROUGH COUNCIL INTERNAL AUDIT FOLLOW UP REPORT**

**Presented to the Audit and Scrutiny Committee January 2020**

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# Summary of Recommendations Status

We have followed up on the status of those High (H) and Medium (M) recommendations due for implementation by 30 November 2019. The position as at 14 January 2020 is summarised below:

	Total	Complete		In Progress		Overdue		Superseded		Not Due		% H & M Recs Completed / Superseded
	H & M											
	Recs	H	M	H	M	H	M	H	M	H	M	
19/20. GDPR	0	-	-	-	-	-	-	-	-	-	-	n/a
19/20. Leisure Services	2	-	-	-	-	-	-	-	-	-	2	n/a
19/20. Housing Benefits	3	-	-	-	-	-	-	-	-	-	3	n/a
19/20. Food Safety	1	-	-	-	1	-	-	-	-	-	-	0%
19/20. Trade Waste	1	-	-	-	1	-	-	-	-	-	-	0%
19/20. HR Recruitment	1	-	-	-	-	-	-	-	-	-	1	n/a
18/19. Workforce Strategy	2	-	-	-	-	-	-	-	-	-	2	n/a
18/19. Housing Department	2	1	-	-	-	-	-	-	-	-	1	50%
18/19. Main Financial Systems	6	-	4	-	1	-	-	-	-	-	1	67%
18/19. Housing - Homelessness	2	-	-	-	1	-	-	-	-	1	-	0%
18/19. GDPR Compliance	1	-	1	-	-	-	-	-	-	-	-	100%
18/19. Disaster Recovery and Business Continuity	3	-	-	-	-	-	-	-	-	-	3	n/a
18/19 Local Development Plan	2	-	1	-	-	-	-	-	-	-	1	50%
18/19. Corporate Projects	3	-	3	-	-	-	-	-	-	-	-	100%
18/19. PCI/DSS Compliance	5	1	2	-	2	-	-	-	-	-	-	60%
17/18. Minimum Reserve Levels	1	-	1	-	-	-	-	-	-	-	-	100%
17/18. Community Halls Viability	5	2	1	-	-	-	2	-	-	-	-	60%
17/18. Housing	8	1	3	-	-	1	3	-	-	-	-	50%
17/18. Insurance	3	-	3	-	-	-	-	-	-	-	-	100%
17/18. Financial Planning & Budget monitoring	2	-	2	-	-	-	-	-	-	-	-	100%
17/18. Partnerships	7	-	2	-	-	-	5	-	-	-	-	29%
17/18. Environment	4	-	4	-	-	-	-	-	-	-	-	100%
17/18. Housing Benefit Shared Service	2	-	2	-	-	-	-	-	-	-	-	100%
17/18. Main Financial Systems	9	2	7	-	-	-	-	-	-	-	-	100%
17/18. Risk Management and Governance	3	1	2	-	-	-	-	-	-	-	-	100%
17/18. Customer Service	4	-	1	-	-	-	3	-	-	-	-	25%
17/18. Information Security Assessment	10	-	10	-	-	-	-	-	-	-	-	100%
17/18. Car Parks and Payment Collection	7	4	3	-	-	-	-	-	-	-	-	100%
17/18. Taxi Driver Licensing	2	-	2	-	-	-	-	-	-	-	-	100%
16/17. Local Development Plan	4	-	4	-	-	-	-	-	-	-	-	100%
16/17. Contract Management & Procurement	9	3	6	-	-	-	-	-	-	-	-	100%
	114	15	64	0	6	1	13	0	0	1	14	

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### Total BDO Recommendations

Of the total 114 recommendations (relating to 2019/20, 2018/19, 2017/18 and two audits in 2016/17 which were completed in 2017/18) 99 were due to be implemented by 30 November 2019 or earlier. We have confirmed with reference to evidence that 79 have been completed.

### 2019/20 Recommendations

Of the 8 recommendations raised in 2019/20 to date, there are 2 in progress and 6 not yet due.

### 2018/19 Recommendations

Of the 26 recommendations raised in 2018/19, there are 4 in progress and 9 not yet due.

### 2016/17 and 2017/18 Recommendations

Of the 80 recommendations raised in 2016/17 and 2017/18, there are 14 overdue. One of the overdue recommendations, from the Housing audit as set out on page 6, was a high priority recommendation.

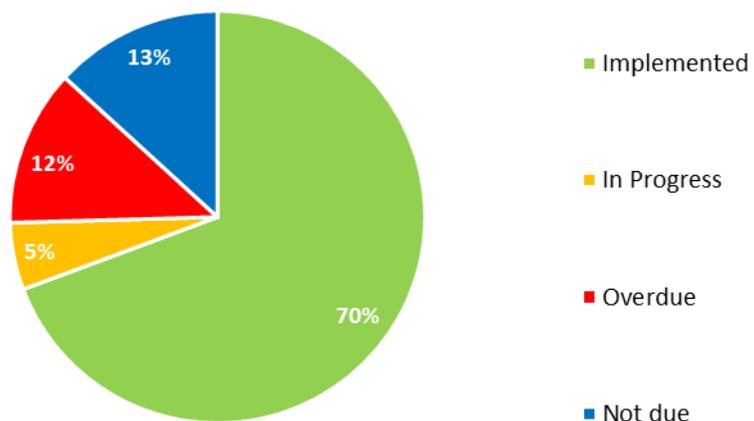
Those which are overdue have surpassed both the original implementation date and the revised implementation dates more than once or no update has been received from officers.

An exercise was carried out in the quarter to meet with the lead officers for all outstanding recommendations. From these meetings we understand that work has either been done, or is being done, to complete these actions. As a result, the number of outstanding recommendations from 2017/18 reduced from 22 to 14. We are awaiting receipt of evidence to close the remaining overdue recommendations.

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

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

### Status of 2017/18, 2018/19 and 2019/20 Recommendations



# Recommendations: Overdue

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

# Recommendations: Overdue

Recommendation made	Priority Level	Manager Responsible	Due Date	Current Progress
<p><b>Customer Services rec 4:</b></p> <p>As part of department reviews the Service improvement Team should identify all external partners and stakeholders to ensure all parties are included in drawing up of the Service Improvement Programme to help either introduce new technology or establish the possible impact on all parties or development of current channels to assist in improving interaction with the Council.</p>	Medium	Sarah Bennett	<p><del>September 2018</del></p> <p><del>December 2018</del></p> <p><del>March 2019</del></p> <p><del>September 2019</del></p> <p>February 2020</p>	<p><u>Update:</u></p> <p>We continue to undertake testing with employees and have now developed the 'MYBrentwood' Customer Portal which enables us to track enquiries.</p> <p><i>Evidence provided to Internal Audit demonstrates there are various projects in place to improve the service, although work is ongoing.</i></p>
<b>2017/18 - Community Halls Viability</b>				
<p><b>17/18 Community Halls rec 3:</b></p> <p>A project plan covering the community halls should be developed covering all the steps required to enable a comprehensive report to be produced for members to make their decision on the future management of the community halls. The plan should include nominated officers and set time lines for completion.</p> <p>The plan should include the options to be considered, what information is required to support options, i.e. due diligence exercise on finances and contracts currently in place, and the risks to the Council in delays, not doing anything and any mitigating actions already in place.</p>	Medium	Kim Anderson (Partnership Leisure and Funding Manager)	<p><del>October 2017</del></p> <p><del>January 2019</del></p> <p><del>March 2019</del></p> <p>June 2020</p>	<p><u>Update:</u></p> <p>A Preliminary Market Engagement Exercise was carried out to identify if there is any 3rd party interest. This indicated that it should go out to tender.</p> <p>The outcome of the tender process and officer recommendation will go to the PRED Committee in June 2020.</p> <p><i>Internal Audit will follow up this recommendation in June 2020.</i></p>
<p><b>17/18 Community Halls rec 4:</b></p> <p>As part of the project plan the Council should include implementation plans clearly outlining the steps required and target dates. This needs to be monitored on a regular basis by the project lead and reported to the appropriate committees and management.</p>	Medium	Kim Anderson (Partnership Leisure and Funding Manager)	<p><del>November 2017</del></p> <p><del>January 2019</del></p> <p><del>March 2019</del></p> <p>February 2020</p>	<p><u>Update:</u></p> <p>There is an indicative plan in place.</p> <p><i>Internal Audit is awaiting evidence to close this recommendation.</i></p>
<b>2017/18 - Housing</b>				
<p><b>17/18 Housing rec 2:</b></p> <p>a) Develop an Estate Management Strategy and procedure</p> <p>b) Determine Estate Management inspection protocols and carry out inspections accordingly</p> <p>c) Train Housing staff to conduct</p>	High	<p>Stuart Morris (Housing Options Team Leader)</p> <p>Nicola Marsh (Housing</p>	<p><del>April 2018</del></p> <p><del>January 2019</del></p> <p><del>March 2019</del></p> <p>February 2020</p>	<p><u>Previous update:</u></p> <p>a) The Strategy has been completed and formally adopted by Committee with supporting procedures now in place.</p> <p>b) and c) Housing currently have a temporary inspection regime which is on an 8 week rota. All Estates</p>

## Recommendations: Overdue

Recommendation made	Priority Level	Manager Responsible	Due Date	Current Progress
<p>estate management inspections</p> <p>d) Prepare checklists to support Housing staff conducting inspections (including for first day of tenancy (such as ensuring a working fire alarm) and for ongoing checks</p> <p>e) Consider use of technology to improve recording of issues identified, sharing data as appropriate, and monitoring of resolution</p> <p>f) Develop reporting arrangements for other Council staff already working in the Borough to report estates issues</p>		Manager)		<p>Officers are capable of completing these and score sheets are used to prompt areas to highlight. Digital recording services are being looked at by Management with a view to implement these in the longer run.</p> <p>d) Completed</p> <p>e) Ongoing</p> <p>f) Partnership working with Sheltered Housing Team who work directly with the Estates Management Team. Caretakers feed in directly to the Estates Management Team. Wider reporting under development.</p> <p>Standard practice is now to hold all new documents on the Orchard DMS (stored on Orchard) or Locata IT systems.</p> <p><i>Internal Audit is awaiting the latest position on this and supporting evidence.</i></p>
<p><b>17/18 Housing rec 3:</b></p> <p>a) A working protocol is agreed between the Housing Team and the Asset team to enable an approach reflecting the needs of both teams, and providing clarity on the impact of actions by teams on other areas of Council operations</p> <p>b) Determine the rules of Council land and property assets are to be allocated between the HRA and the General Fund</p> <p>c) Review all Council land and property assets to ensure they are allocated in accordance with (b)</p> <p>d) Review options for maintenance of Asset related records, to determine feasibility of implementing a combined system, or links between systems to enable efficient update of records</p> <p>e) Build resilience by ensuring the Assets system records are capable of being accessed by more than one member of staff. If access issues relate to the system no longer being supported or incompatible with current Council technology, an alternative system should be sought (in line with (d)).</p> <p>f) If records continue to be maintained separately, ensure there is a regular check between the Assets</p>	Medium	<p>Stuart Morris (Housing Options Team Leader)</p> <p>Nicola Marsh (Housing Manager)</p>	<p><del>September 2018</del></p> <p><del>January 2019</del></p> <p><del>March 2019</del></p> <p>February 2020</p>	<p><u>Previous update:</u></p> <p>a) b) c) d) The Housing Department has now entered into a managed service with Basildon Borough Council. Basildon staff are based at Brentwood to manage the service. We currently utilise Keystone to manage all asset data and this is maintained by Basildon staff. Currently all Asbestos information is being uploaded along with any stock condition survey data from the 2016 SCS by Pennington's. A Safety first planned maintenance programme is underway in the 5 tower blocks owned by the Council.</p> <p>e) Ongoing Complete property surveys are due to be introduced in June 2019 as part of the new Repairs and Maintenance Contract.</p> <p>Formal online training for GDPR has been completed at lv2 by all office-based workers, some non-office based with limited access to data have been trained on manual lv1 system. Records held with corporate training.</p> <p><i>Internal Audit is awaiting the latest position on this and supporting evidence.</i></p>

# Recommendations: Overdue

Recommendation made	Priority Level	Manager Responsible	Due Date	Current Progress
team records and the Housing system				
g) Until the Council has assurance over the accuracy of records of Right to Buy properties, additional cross checks are made from the Finance records of Right to Buy income or property purchases to the Housing asset records on the Orchard system				
<p><b>17/18 Housing rec 4:</b></p> <p>a) Define parameters and protocols for cyclical and responsive repairs and replacement, and implement a programmes and inspection regime reflecting these protocols</p> <p>b) Develop system reports to reflect defined protocols</p> <p>c) Ensure remaining Stock Condition Survey information is received and uploaded, and reports produced as defined in (a)</p> <p>d) Agree timetable with contractors to resolve issues relating to links between the Council and Contractor systems to ensure the Council has current information on works completed</p> <p>e) Develop processes for monitoring against protocols for cyclical and responsive repairs</p>	Medium	<p>Stuart Morris (Housing Options Team Leader)</p> <p>Nicola Marsh (Housing Manager)</p>	<p><del>September 2018</del></p> <p><del>January 2019</del></p> <p><del>March 2019</del></p> <p><del>October 2019</del></p> <p>February 2020</p>	<p><u>Previous update:</u></p> <p>Housing Services is currently (May/June 2019) being internally 'spot-checked' by the DP Team to ensure working towards ongoing compliancy. The Thurrock DP Team will produce written record of this.</p> <p><i>Internal Audit is awaiting the latest position on this and supporting evidence.</i></p>
<p><b>17/18 Housing rec 8:</b></p> <p>a) Housing staff are informed that accounts in credit are a potential indicator of fraud</p> <p>b) Periodic checks are made on credit accounts by Housing staff, giving consideration to fraud risks</p> <p>c) The process for transferring credits is reviewed to identify options for efficiency through automation and streamlining</p>	Medium	<p>Stuart Morris &amp; Nicola Marsh</p>	<p><del>April 2018</del></p> <p><del>January 2019</del></p> <p><del>March 2019</del></p> <p><del>June 2019</del></p> <p>February 2020</p>	<p><u>Previous update:</u></p> <p>Estates Management receive reports highlighting accounts in credit. Due to a reduced number of staff this has not been looked at in depth for around 12 months. This will become part of an officers monthly jobs once we are back to full capacity staff in January 2019. Processes are already in place to refund/transfer/raise fraud referrals. One case has been reported to fraud already and we await information back.</p> <p><i>Internal Audit is awaiting the latest position on this and supporting evidence.</i></p>
<b>2017/18 - Partnerships</b>				
<p><b>17/18 Partnerships rec 2:</b></p> <p>a) Council officers or elected members should use the 'Partnership Checklist' and the 'Partnership Self-Assessment Tool' as referred to in the new Partnership Policy and</p>	Medium	<p>Kim Anderson (Partnership Leisure and Funding)</p>	<p><del>March 2018</del></p> <p><del>March 2019</del></p> <p>February 2020</p>	<p><u>Previous update:</u></p> <p>An action plan has been devised for all recommendations and a new documentation compiled for assessing existing and new partnerships and managers.</p>

## Recommendations: Overdue

Recommendation made	Priority Level	Manager Responsible	Due Date	Current Progress
<p>Procedures as a tool to assess the viability of a partnership, prior to joining a partnership</p> <p>b) The Council's Partnership Leads for all existing partnerships should use both the 'Partnership Checklist' and the 'Partnership Self-Assessment Tool' to review the viability of existing partnerships.</p>		Manager)		<p>The Self-Assessment tool was circulated to managers to complete (email sent 19 July and followed up 1 August). When all responses have been completed, the results from the Self-Assessment tool feedback will inform any further actions on particular partnerships that will need to be undertaken by the partnership lead for that partnership.</p> <p><u>Update:</u></p> <p>This has been completed.</p> <p><i>Internal Audit is awaiting the supporting evidence.</i></p>
<p><b>17/18 Partnerships rec 3:</b></p> <p>The approval status should be verified for all existing partnerships recorded in the Partnership Register. Where approval was not obtained, the 'Partnership Checklist' and 'Partnership Self-Assessment Tool' should be completed and submitted for retrospective approval from the Head of Service or relevant Committee as appropriate</p>	Medium	Kim Anderson (Partnership Leisure and Funding Manager)	<p><del>March 2018</del></p> <p>January 2019</p> <p><del>March 2019</del></p> <p>February 2020</p>	<p><u>Update:</u></p> <p>This has been done in the register.</p> <p><i>Internal Audit is awaiting the supporting evidence.</i></p>
<p><b>17/18 Partnerships rec 4:</b></p> <p>The leads for the Council's existing partnerships should conduct a review of their partnerships using the Self-Assessment Tool within the Council's new proposed framework, to ensure governance arrangements are clearly defined, and review whether partnership objectives are being met. Where the Council considers that partnership objectives are not being met, the Council should re-consider whether to remain in that partnership.</p>	Medium	Kim Anderson (Partnership Leisure and Funding Manager)	<p><del>March 2018</del></p> <p>January 2019</p> <p><del>March 2019</del></p> <p>February 2020</p>	<p><u>Update:</u></p> <p>This has been done in the register.</p> <p><i>Internal Audit is awaiting the supporting evidence.</i></p>
<p><b>17/18 Partnerships rec 5:</b></p> <p>Lead officers should use the Partnership Self-Assessment Tool to review and assist the effectiveness of current partnership arrangements. They should then make a recommendation as to whether to continue to support engagement in the partnership, improve the partnership working arrangements, or whether to disengage from it, as per the Partnership Policy and Procedures 2017.</p>	Medium	Kim Anderson (Partnership Leisure and Funding Manager)	<p><del>March 2018</del></p> <p>January 2019</p> <p><del>March 2019</del></p> <p>February 2020</p>	<p><u>As stated above.</u></p> <p><i>Internal Audit is awaiting the latest position on this and supporting evidence.</i></p>

## Recommendations: Overdue

Recommendation made	Priority Level	Manager Responsible	Due Date	Current Progress
<p><b>17/18 Partnerships rec 6:</b></p> <p>a) When partnerships are set up, Council officers or partnership leads should be clear what their specific role and responsibilities are within the partnership, as well as understanding the roles and responsibilities of the other partners. The Council's Partnership Checklist should be used to support this process</p> <p>b) Roles and responsibilities should be clarified for existing partnerships and included within updated terms of reference.</p>	Medium	Kim Anderson (Partnership Leisure and Funding Manager)	<p><del>March 2018</del></p> <p><del>January 2019</del></p> <p><del>March 2019</del></p> <p>February 2020</p>	<p><u>Update:</u></p> <p>This is complete.</p> <p><i>Internal Audit is awaiting the supporting evidence.</i></p>

## Recommendations: In progress

Recommendation made	Priority Level	Manager Responsible	Due Date	Current Progress
2018/19 - Main Financial Systems				
<p><b>18/19 Main financial systems rec 3:</b></p> <p>Aged debt analysis should be carried out on a monthly basis, and reported Senior Management.</p>	Medium	<p>Phoebe Barnes</p> <p>Alex Webber</p>	<p><del>31 August 2019</del></p> <p>February 2020</p>	<p><u>Update:</u></p> <p>Senior leadership and management meetings are being reviewed and in the process of transition. In the meantime, aged debt is reported to the Director of Corporate Resources, who will escalate to Senior Leadership Team (SLT), if there are any concerns. There are regular SLT meetings, with a forward plan that has been implemented.</p> <p><i>Management has provided evidence to show that aged debt information was reported to senior management in October 2019. However, we await evidence of more regular review as indicated in the update above. This will be followed up by Internal Audit as part of the 2019/20 main financial systems audit in January 2020.</i></p>
2018/19 - PCI/DSS Compliance				
<p><b>18/19 PCS/DSS rec 2:</b></p> <p>The Council should:</p> <ul style="list-style-type: none"> <li>▫ Identify and clearly and fully document the Council's complete card payment environment</li> <li>▫ Review the existing arrangements whereby different systems are used for payment processing and consider rationalising the card payment process</li> <li>▫ Complete the annual Self-Assessment Questionnaire as a means of identifying gaps in the Council's requirements of PCI-DSS across the Council's three card payment channels and develop actions to address them</li> <li>▫ Establish a timetable for the completion of the annual Self-Assessment Questionnaire.</li> </ul>	Medium	Tim Huggins	<p><del>September 2019</del></p> <p>June 2020</p>	<p><u>Update:</u></p> <p>All elements complete except for completion of the annual self-assessment questionnaire.</p> <p><i>Internal Audit satisfied from review of evidence provided that all elements complete except for annual self-assessment questionnaire.</i></p>
<p><b>18/19 PCS/DSS rec 5:</b></p> <p>A policy should be developed, which sets out how the Council will manage PCI DSS compliance activities and the policy should be reviewed on a regular basis. The policy should include but not be limited to:</p>	Medium	Tim Huggins	<p><del>September 2019</del></p> <p>June 2020</p>	<p><u>Update:</u></p> <p>The Council is drafting the Policy and will ensure that the recommended items are included.</p> <p><i>Will be followed up by Internal Audit ahead of the next Audit and Scrutiny Committee meeting.</i></p>

## Recommendations: In progress

Recommendation made	Priority Level	Manager Responsible	Due Date	Current Progress
<ul style="list-style-type: none"> <li>▫ Assignment of roles and responsibilities for ensuring that the Council is PCI DSS complaint have been assigned</li> <li>▫ Procedures for staff that are responsible for taking card payments</li> <li>▫ The Council's security strategy in relation to the storage, processing and transmission of credit card data</li> <li>▫ A set of instructions for detecting, responding to and limiting the effects of an information security event. The Council should develop and disseminate suitable procedure notes for staff, to ensure that working practices are compliant. Appropriate training should be provided on PCI DSS requirements to all members of staff dealing with card payments.</li> </ul>				
<b>2018/19 - Housing - Homelessness</b>				
<p><b>18/19 Housing Homelessness rec 1:</b></p> <p>As part of transparency, the full list of KPI's for Housing management should be included as an appendix to committee papers, if only a summary position of items which have had significant movement are being reported on.</p>	Medium	Stuart Morris	September 2019	<i>Internal Audit is awaiting the latest position on this and supporting evidence.</i>
<b>2019/20 - Food Safety</b>				
<p><b>Food safety rec 1:</b></p> <p>Record the reasons for any delays beyond 28 days between registration and inspection (e.g. revised opening date) in Uniform or on the Council's monitoring spreadsheet. Once new premises have exceeded the 28 day time-frame, actively contact the premises and record actions taken and correspondence on Uniform/on the spreadsheet.</p>	Medium	Gareth Olive	September 2019	<i>Internal Audit is awaiting supporting evidence.</i>
<b>2019/20 - Trade Waste</b>				
<p><b>Trade Waste rec 1:</b></p> <p>1) Actively search and identify possible opportunities/events available to promote the trade waste service, ensuring that the market audience is understood prior to attending events to ensure they are aligned with the service's target market.</p>	Medium	Mike Dunn	1) March 2020 2) October 2019 3) October 2019 4) Ongoing	<i>Item 1 is not yet due. Internal Audit is awaiting the latest position and supporting evidence for items 2), 3) and 4).</i>

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## Recommendations: In progress

Recommendation made	Priority Level	Manager Responsible	Due Date	Current Progress
2) Liaise with the business rates team to ensure that trade waste leaflets with fee information are distributed as part of the annual business rates information packs.				
3) Liaise with the food safety team to identify new businesses that may require trade waste services.				
4) Undertake cold-calling of local businesses in the borough to attract new customers.				

## Recommendations: Closed in Quarter

Recommendation made	Priority Level	Manager Responsible	Due Date	Current Progress
<b>2017/18 - Housing Benefit Shared Service</b>				
<p><b>17/18 Housing benefits rec 2:</b></p> <p>Resolve arrangements for completing the reconciliation of Housing Benefit payments to the ledger, and ensure this reconciliation is completed on a monthly basis.</p>	Medium	<p>Samantha Stanley (Basildon - Revenues &amp; Benefits Operational Manager)</p>	<p><del>February 2018</del> <del>December 2018</del> <del>April 2019</del> <del>June 2019</del> October 2019</p>	<p>Update:</p> <p>This is complete.</p> <p><i>Recommendation closed by Internal Audit following review of evidence that confirms that the rent allowances reconciliation and the housing benefits overpayments reconciliation is up to date and being completed regularly during 2019/20.</i></p>
<b>2017/18 - Community Halls Viability</b>				
<p><b>17/18 Community Halls rec 2:</b></p> <p>a) The Council should introduce the requirement that BLT supply monthly financial performance reports, with supporting evidence, which need to be reviewed by the responsible accountant and any variances or potential issues investigated. Dependent on the option selected the Council should ensure financial performance of the halls contract is monitored on a regular basis.</p> <p>b) As part of the current arrangements, or for the future monitoring of the halls, the Council should ensure that, as a minimum, an annual condition survey is undertaken to ensure the continual upkeep of the properties.</p> <p>c) The Council need to establish the financial position of BLT and whether they would be able to pay for the internal repairs if the halls stay under BLT management or if they are returned to the Council.</p>	High	<p>Kim Anderson (Partnership Leisure and Funding Manager)</p>	<p><del>October 2017</del> March 2019</p>	<p><u>Previous update:</u></p> <p>There has been progress in the financial position there is a work in progress to agree a timeline and finding the best use of each Community Hall. The leases and management agreements have been extended. Requested BLT to prioritise their schedule of repairs and provide a revised price as they felt the prices quoted by the Council's valuer were excessive. The Project Accountant undertook a review of the financial data in 2017. Going forward the Council has agreed with the Trust that the Management Fee will no longer be payable.</p> <p><i>Recommendation closed by Internal Audit following the 2019/20 Leisure Strategy audit and evidence provided to indicate regular meetings with BLT, conditions surveys of the community halls and the allocation of monies within the Council's budget for the capital works to the community halls.</i></p>
<p><b>17/18 Community Halls rec 5:</b></p> <p>The Council needs to complete and seek approval through the decision making route for the Leisure Strategy which should include, once all information has been obtained, a clear plan for the future use and management of the Community Halls.</p>	Medium	<p>Kim Anderson (Partnership Leisure and Funding Manager)</p>	<p><del>March 2018</del> March 2019 Ahead of the next Audit Committee</p>	<p><u>Previous update:</u></p> <p>Leisure Service Strategy has been approved.</p> <p><i>Recommendation closed by Internal Audit following the 2019/20 Leisure Strategy audit and evidence provided to indicate the approval of the Leisure Strategy in September 2018 and the annual update of the Leisure Services action plan to PRED in September 2019.</i></p>

## Recommendations: Closed in Quarter

Recommendation made	Priority Level	Manager Responsible	Due Date	Current Progress
<b>2017/18 - Housing</b>				
<p><b>17/18 Housing rec 1:</b></p> <p>a) Introduce robust information and records management in accordance with ICO guidance, including development of a records management policy covering retention, security, destruction, and data protection.</p> <p>b) Identify the Housing records to be maintained, and retention periods, and review arrangements for their storage and retrieval - consider use of the Housing DMS or a Corporate alternative supporting customer relationship management. (Refer to Retention Guidelines for Local Authorities and policies adopted by other Local Authorities)</p> <p>c) Provide training and generally raise staff awareness of the Data Protection Act and the General Data Protection Regulations. In particular ensure staff do not record opinions, and that records contain appropriate information.</p> <p>d) It may also be appropriate to conduct a more detailed review of the Council's compliance with the DPA and preparedness for GDPR</p>	High	<p>Stuart Morris (Housing Options Team Leader)</p> <p>Nicola Marsh (Housing Manager)</p>	<p><del>August 2018</del></p> <p>March 2019</p> <p>Ahead of the next Audit Committee</p>	<p><u>Previous updates:</u></p> <p>a) Data protection policies have been developed at Corporate Level in conjunction with Housing Services. Retention, redaction and GDPR compliancy contained within those policies.</p> <p>Housing Services is continuing to develop systems alongside the Intellectual Governance Group and as supported by Thurrock Council Data Protection Team.</p> <p>b) In conjunction with the above, the Orchard IT Housing system has been reviewed and practices developed to ensure a more robust documenting system.</p> <p>c) Staff have received internal written guidance, including 1-2-1s where necessary. Formal training has been rolled out.</p> <p>d) A corporate review of compliancy is being conducted through the Intellectual Governance Group of which Housing Services is a part.</p> <p>Data protection policies now include: Clear Desk/Consent/Breach/DPIA/DP Policy Statement/Document Retention Policy/Information Security Policy/PIA/Privacy Notice/Privacy Notices Policy. Documents are held on corporate document library, with additional tailored Housing Privacy Notice.</p> <p><i>Recommendation closed by Internal Audit following review of evidence received.</i></p>
<p><b>17/18 Housing rec 5:</b></p> <p>a) Review the corporate ASB strategy to ensure it remains appropriate and up to date, and provides clarity for staff on the protocols for managing ASBs including addressing the source issues such as through Housing Estates Management.</p> <p>b) Link the ASB strategy on the Council's website to the Community Safety and Housing team pages</p> <p>c) Consider use of a system (such as the Uniform system) for the recording of ASBs, and develop linking of ASB and Housing system data to enable</p>	Medium	<p>Stuart Morris (Housing Options Team Leader)</p> <p>Nicola Marsh (Housing Manager)</p>	<p><del>September 2018</del></p> <p><del>January 2019</del></p> <p><del>March 2019</del></p> <p><del>June 2019</del></p> <p>December 2019</p>	<p><u>Update:</u></p> <p>ASB Policy published on the Council's website in December 2019.</p> <p><i>Recommendation closed by Internal Audit following publication of 'Anti-Social Behaviour Policy and Procedures 2019' on the Council's website.</i></p>

## Recommendations: Closed in Quarter

Recommendation made	Priority Level	Manager Responsible	Due Date	Current Progress
reporting on tenancy issues and ASBs to facilitate improved management of the source of issues.				
<b>17/18 Housing rec 7:</b> Automate the process of uploading All Pay payments to the cash receipting system.	Medium	Stuart Morris (Housing Options Team Leader) Nicola Marsh (Housing Manager)	<del>September 2018</del> <del>March 2019</del> June 2019 Ahead of the next Audit Committee	<u>Previous update:</u> Some parts of this process have been automated to reduce the amount of time it takes to load the payments. No action to fully automate has been actioned due to resource.  <i>Recommendation closed by Internal Audit following discussion with officers. Management considered the recommendation and it was decided that this automation is not feasible for the rents system at this stage.</i>
<b>2017/18 - Partnerships</b>				
<b>17/18 Partnerships rec 7</b> a) The Council should ensure that there is a formal process in place to monitor the Revenues and Benefits Shared Service performance, and that both the process is documented and the outcomes of monitoring, for example taking minutes in meetings and recording action points b) Where Performance Indicators are not achieved, action plans should be put in place in all cases, with actions allocated to specific Council officers/teams, and a deadline for the action to be completed. Action plans should then be regularly reviewed (monthly) to ensure that actions are being implemented in order to improve performance.	Medium	Kim Anderson (Partnership Leisure and Funding Manager)	<del>March 2018</del> <del>January 2019</del> March 2019 Ahead of the next Audit Committee	<u>Update:</u> Monitoring is done through regular meetings with the Revenues and Benefits Service, which includes review of KPIs.  <i>Recommendation closed by Internal Audit following receipt of minutes of meetings between the Council and the housing benefits shared service provider.</i>
<b>2017/18 - Environment</b>				
<b>17/18 Environment rec 4</b> The Council should implement an accident and incident monitoring solution. This could be in the form of a spreadsheet which breaks down the incidents by the service line and department. This will allow for more regular scrutiny and increased efficiency and aid in the compilation and monitoring of health and safety incidents Council-wide.	Medium	David Welling	<del>December 2018</del> <del>April 2019</del> June 2019	<u>Update:</u> The Council has looked at a software system to consider its effectiveness for H&S Incident Reporting as well as other departmental systems to benefit from economies of scale. However, this has not been progressed due to cost and the complexities of the different requirements for the individual departments.  Instead an In house IT upgraded version of the DASH Incident Reporting system and software is being developed and produced to provide the specific information requirements. The scoping meeting

# Recommendations: Closed in Quarter

Recommendation made	Priority Level	Manager Responsible	Due Date	Current Progress
				<p>has been completed with the Council's IT Department Tim Huggins and Chris Milne, and definitions are being created to enable production with the support of the Digital Department's Adrian Poole.</p> <p><i>Recommendation closed by Internal Audit following review of screenshots from the DASH incident reporting system that show that health and safety incidents are being logged and monitored.</i></p>
<b>2018/19 - PCI/DSS Compliance</b>				
<p><b>18/19 PCI/DSS rec 1:</b></p> <p>The Council should:</p> <ul style="list-style-type: none"> <li>□ Determine all processes by which the Council receives income from payments cards, and the total number of transactions per year. These need to include where payments are processed by third parties.</li> <li>□ Establish whether the number of transactions from the various merchant accounts should be aggregated</li> <li>□ Use the information above to select the relevant SAQs, which set out the requirements of the standard depending on how cardholder data are processed</li> <li>□ Further specific help and advice should also be made available to the Council for each merchant account from its provider.</li> </ul>	High	Tim Huggins	September 2019	<p><i>Recommendation closed by Internal Audit following review of the credit card transactions list and the card holder data environment map provided.</i></p>
<p><b>18/19 PCI/DSS rec 3:</b></p> <p>The Council should formally assign overall responsibility to an officer with sufficient seniority to co-ordinate the input and efforts of managers from the various service areas which are involved in card payment processing.</p>	Medium	Tim Huggins	September 2019	<p><u>Update:</u></p> <p>Jacqueline Van Mellaerts has taken on the responsibility.</p> <p><i>Recommendation closed by Internal Audit as responsibility has been assigned.</i></p>
<p><b>18/19 PCI/DSS rec 4:</b></p> <p>All the dependencies of third parties for payment processing should be identified by the Council as part of the compliance process. Management should assign the responsibility to manage and monitor the PCI DSS compliance of all associated third party service providers with access to cardholder data.</p>	Medium	Tim Huggins	September 2019	<p><u>Update:</u></p> <p>Card Holder Data Environment document provided shows that we have identified the third parties. The Timetable shows the appropriate officers in the responsible column.</p> <p><i>Recommendation closed by Internal Audit following review of evidence provided.</i></p>

# Recommendations: Closed in Quarter

Recommendation made	Priority Level	Manager Responsible	Due Date	Current Progress
2018/19 - Housing				
<p><b>18/19 Housing rec 2:</b></p> <p>The Monitoring Officer should be asked to provide a formal view on whether officers had the authority to withdraw from the Basildon agreement and, if not, retrospective approval should be obtained.</p>	High	Steve Summers	October 2019	<p><u>Update:</u></p> <p>Formal Monitoring Officer view provided:</p> <p>“It appears that the Extraordinary Council decision of 21st March 2018 was not formally implemented by officers as required by the Council i.e. through a formal contract between the two authorities. However, the contractual arrangement does appear to have been implemented informally through the actions and conduct of officers of both authorities.</p> <p>The arrangement was never formalised and terminated by the giving of notice by the Council’s former Chief Executive.</p> <p>With regard to whether the former Chief Executive was empowered to take this step, there was no express requirement for the former Chief Executive to obtain authority by way of a formal Council decision. Whilst it can be argued that a decision of Council ought to be required in order to take an alternative route to an earlier decision of Council, it can equally be argued that the Council’s Scheme of Delegation gives the former Chief Executive the authority to take the decision taken.</p> <p>At the very least, the Chair of the relevant Committee and/or Leader of the Council should have been consulted and any decision taken immediately notified to members at the next meeting of Council.</p> <p><i>Recommendation closed by Internal Audit following receipt of Monitoring Officer’s documented view.</i></p>



FOR MORE INFORMATION:

**GREG RUBINS**

Partner, Public Sector

[greg.rubins@bdo.co.uk](mailto:greg.rubins@bdo.co.uk)

**JANINE COMBRINCK**

Director RI / Public Sector Assurance

[janine.combrinck@bdo.co.uk](mailto:janine.combrinck@bdo.co.uk)

