



**INTERNAL AUDIT FOLLOW UP
OF RECOMMENDATIONS REPORT**

BRENTWOOD BOROUGH COUNCIL

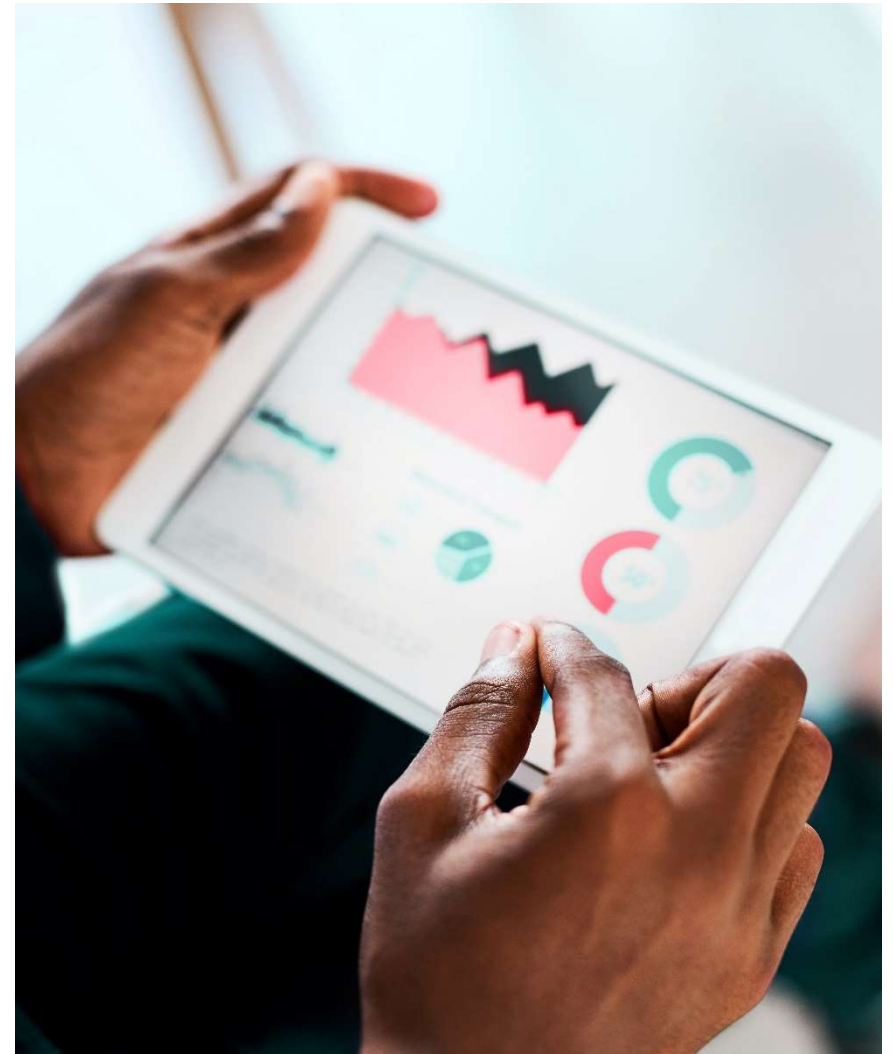
July 2023

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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
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	0	3	2	3	-	-	-	-	-	-	-	-	-	3
Payroll	3	0	3	0	3	-	-	-	-	-	-	-	-	-	3
Policy review	1	0	1	0	1	-	-	-	-	-	-	-	-	-	1
Environment - Street cleaning, fly tipping & enforcement	3	0	3	0	3	-	-	-	-	-	-	-	-	-	3
Leisure services	4	0	4	0	4	-	-	-	-	-	-	-	-	-	4
Sheltered accommodation	7	3	4	0	7	-	-	-	-	-	-	-	-	3	4
Climate change advisory	4	1	3	0	4	-	-	-	-	-	-	-	-	1	3
Licensing	4	0	3	1	3	-	-	-	-	-	-	-	-	-	3
Sub-total	41	6	28	7	34	-	1	1	-	-	1	-	-	5	26

	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
2021/22															
Risk management	3	-	3	-	3	-	1	-	-	-	-	-	2	-	-
Main financial systems	5	-	2	3	2	-	1	-	1	-	-	-	-	-	-
Capital projects	1	-	1	-	1	-	1	-	-	-	-	-	-	-	-
Partnerships	2	-	2	-	2	-	-	-	-	-	-	-	2	-	-
IT data breaches	4	-	4	-	4	-	3	-	-	-	-	-	1	-	-
Building control	2	-	2	-	2	-	1	-	-	-	-	-	1	-	-
Section 106 agreements	2	2	-	-	2	-	-	-	-	-	-	2	-	-	-
Sub-total	19	2	14	3	16	-	7	-	1	-	-	2	6	-	-
2020/21															
Disaster recovery and business continuity	1	-	1	-	1	-	-	-	-	-	-	-	1	-	-
Environment - Street cleaning, fly tipping and enforcement	6	2	4	-	6	-	-	2*	4*	-	-	-	-	-	-
Licensing	7	2	4	1	6	-	-	2*	4*	-	-	-	-	-	-
Sub-total	14	4	9	1	13	-	-	4	8	-	-	-	1	-	-
Total	74	12	51	11	63	-	8	5	9	-	1	2	7	5	26

* These recommendations have been closed as they have been superseded by new recommendations following a new audit of the service in 2022/23

SUMMARY

Of the 230 high and medium priority recommendations raised over the period 2018 to 2023, 189 have been closed, one is in progress, nine are overdue and 31 are not yet due.

We have confirmed with reference to evidence and through discussions that two 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.

Seven high priority recommendations are outstanding, two of which are being monitored by the Council (relating to S106 agreements) and five of which are not yet due.

2022/23

- ▶ Of the 32 outstanding high or medium priority recommendations raised in 2022/23, one is in progress and 31 are not yet due before June 2023 (including high priority recommendations relating cyber security, 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).

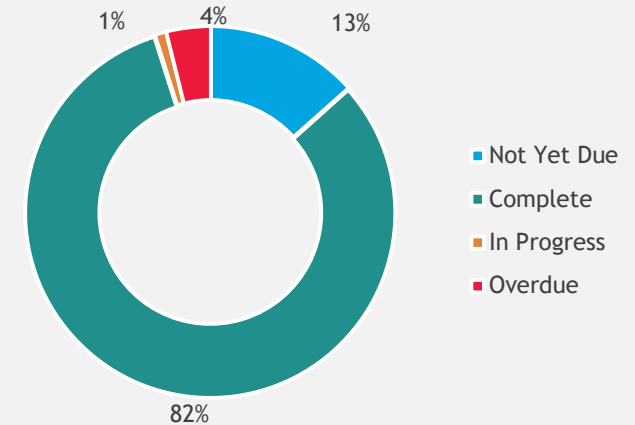
2020/21

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

REQUIRED AUDIT & SCRUTINY COMMITTEE ACTION:

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

2018 - 2023 Cumulative implementation



RECOMMENDATIONS: COMPLETE SINCE LAST FOLLOW UP REPORT

AUDIT	ACTIONS AGREED	PRIORITY LEVEL	MANAGER RESPONSIBLE	DUE DATE	CURRENT PROGRESS
2022/23 - Democratic services	<p>DS rec 1: Complaints</p> <p>Documentation and correspondence for complaints should be saved centrally, with a separate folder for each complaint. The filing system should include, as a minimum:</p> <ul style="list-style-type: none"> • Notification to the relevant Councillor of the complaint and the outcome of the assessment • Notification to the Group Party Leader of the complaint and the outcome of the assessment • Acknowledgement of the complaint and notification of the outcome of the assessment to the complainant • Copy of the initial complaint and any supporting documentation • Correspondence with the Independent Person • Any further documentation relating to an investigation or a hearing. 	High	Monitoring Officer	March 2023 Closed	<p><u>Management update:</u></p> <p>A Teams channel for Member Complaints has been implemented with access to a number of officers (Monitoring Officer, Strategic Directors and joint director of People & Governance), so there is resilience in the event of leave, illness and changes due to recruitment.</p> <p><u>Internal audit comment:</u></p> <p>Recommendation closed by Internal Audit following receipt of management confirmation.</p>
2021/22 - Main Financial Systems	<p>21/22 MFS rec 1:</p> <p>When requesting approval of loans, the e-mail request should explicitly set out all the key facts about each loan that demonstrates that it meets the requirements of the Treasury Management Strategy in terms of risks and affordability.</p>	Medium	Principal Accountant - Financial reporting	Sep 2022 Jan 2023 April 2023 Closed	<p><u>Management update:</u></p> <p>The email request template has now been updated to include a full description of the risks and affordability associated with the loan being requested.</p> <p><u>Internal audit comment:</u></p> <p>Recommendation closed following receipt of the updated template.</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> This is ongoing. Service Review to be undertaken in October. Looking at one system over both Councils.</p> <p><u>Internal audit comment:</u> Recommendation remains open.</p>

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><u>Management 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>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 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>	Medium	Risk and Insurance Officer	<p>Dec 2022</p> <p>March 2023</p> <p>June 2023</p> <p>Aug 2023</p>	<p><u>Management 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> <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</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><u>Management 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</p>

AUDIT	ACTIONS AGREED	PRIORITY LEVEL	MANAGER RESPONSIBLE	DUE DATE	CURRENT PROGRESS
	<p>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 deadline dates are precisely calculated on the system.</p>			Dec 2023	<p>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 on 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 6 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 copy files being used on site. This would however be too resource burdensome on the professional staff due to the sheer 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 Services 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>
2021-22 - S106 agreements	<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>	High	<p>Director, Housing and Regeneration</p> <p>Strategic Director and Interim Director Housing</p>	<p>Jan 2023</p> <p>Feb 2023</p> <p>July 2023</p> <p>Sep 2023</p>	<p><u>Management 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>Internal audit comment:</u> Recommendation remains open.</p>

AUDIT	ACTIONS AGREED	PRIORITY LEVEL	MANAGER RESPONSIBLE	DUE DATE	CURRENT PROGRESS
	<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 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.</p>		Interim Director of Resources		
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><u>Management 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>Internal audit comment:</u></p> <p>Recommendation remains open.</p>

AUDIT	ACTIONS AGREED	PRIORITY LEVEL	MANAGER RESPONSIBLE	DUE DATE	CURRENT PROGRESS
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 them on a routine basis or following a significant change to the Council's operations. The results of the tests should be reported to Senior Management and any issues identified should be resolved in a timely manner.</p>	Medium	Risk and Insurance Officer	<p>Oct 2021</p> <p>June 2022</p> <p>Sep 2022</p> <p>Dec 2022</p> <p>Sep 2023</p>	<p><u>Management 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>Internal audit comment:</u></p> <p>First part of the recommendation previously closed by Internal audit. However, second part of recommendation remains open.</p>
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 	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><u>Management update:</u></p> <p>Brentwood Council has gone into partnership with Evalian to support the Council's statutory requirements for Data Protection. As part of this a full gap analysis 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 by Evalian and the Council is awaiting the report and the action plan from them.</p>

AUDIT	ACTIONS AGREED	PRIORITY LEVEL	MANAGER RESPONSIBLE	DUE DATE	CURRENT PROGRESS
	<ul style="list-style-type: none"> 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>				<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> <p><u>Internal audit comment:</u></p> <p>Recommendation remains open until completion can be fully evidenced.</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><u>Management 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>Internal audit comment:</u></p> <p>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</p>	Medium	Corporate Manager Communities, Leisure and Health	<p>July 2022</p> <p>March 2023</p> <p>July 2023</p>	<p><u>Management 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>

AUDIT	ACTIONS AGREED	PRIORITY LEVEL	MANAGER RESPONSIBLE	DUE DATE	CURRENT PROGRESS
	before the annual deadline to ensure this is completed in a timely manner.				<u>Internal audit comment:</u> Recommendation remains open until the action has been fully completed and can be evidenced.

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