INTERNAL AUDIT FOLLOW UP OF RECOMMENDATIONS REPORT

BRENTWOOD BOROUGH COUNCIL

November 2023

IDEAS | PEOPLE | TRUST

BDO

CONTENTS
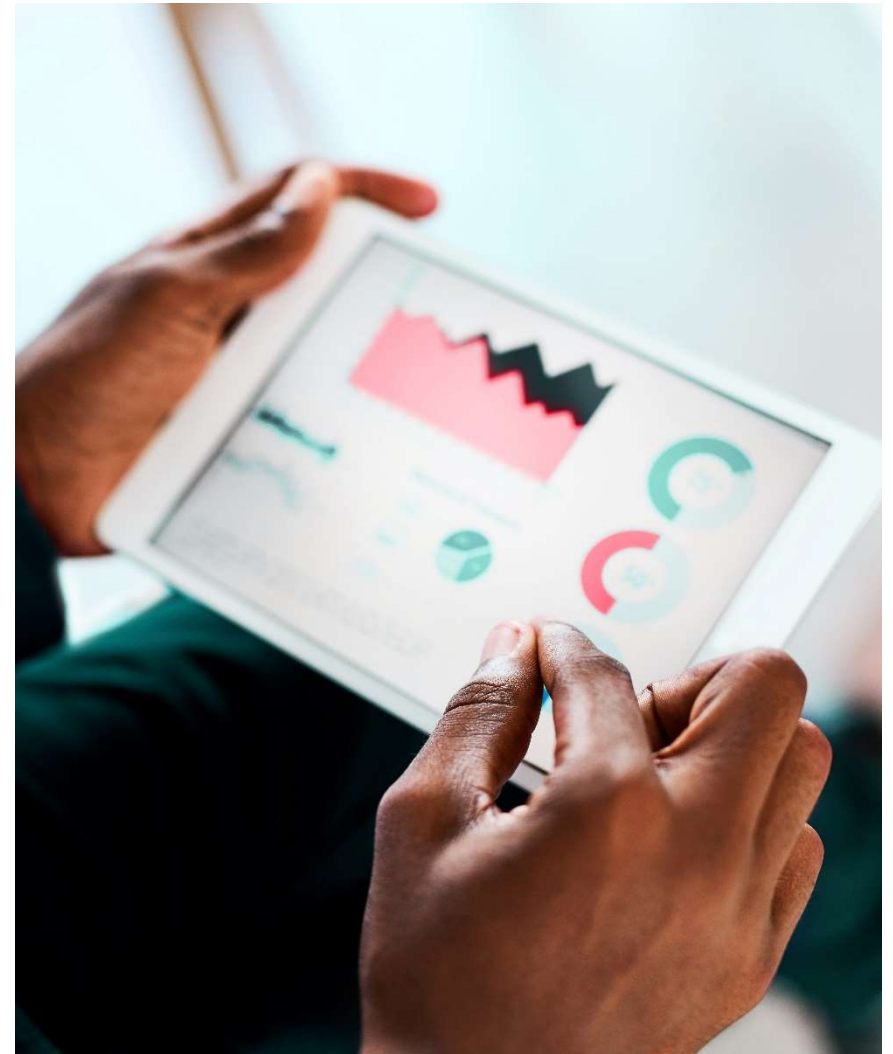
SUMMARY

	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	-	-	-	-	2	1	-	-	2	2
Waste Management	7	2	4	1	6	-	-	-	-	-	-	-	-	2	4
Sub-total	**20**	**6**	**11**	**3**	**17**	-	-	-	-	**2**	**1**	-	-	**4**	**10**
2022/23															
Democratic services	6	1	3	2	4	1	2	-	-	-	-	-	1	-	-
Cyber security	4	1	1	2	2	-	-	1	1	-	-	-	-	-	-
Main financial systems	5	-	3	2	3	-	1	-	1	-	-	-	-	-	1
Payroll	3	-	3	-	3	-	-	-	-	-	3	-	-	-	-
Policy review	1	-	1	-	1	-	-	-	-	-	-	-	-	-	1
Environment – Street cleaning, fly tipping & enforcement	3	-	3	-	3	-	-	-	-	-	1	-	-	-	2
Leisure services	4	-	4	-	4	-	1	-	-	-	1	-	-	-	2
Sheltered accommodation	7	3	4	-	7	-	-	-	-	1	2	-	-	2	2
Climate change advisory	4	1	3	-	4	-	-	-	1	-	-	-	-	1	2

	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
Licensing	4	-	3	1	3	-	-	-	3	-	-	-	-	-	-
Partnership with Rochford District Council	4	-	2	2	2	-	-	-	2	-	-	-	-	-	-
Sub-total	**45**	**6**	**30**	**9**	**36**	1	4	1	8	1	7	-	1	3	10

2021/22

	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
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**	**-**	**-**	**2**	**4**	**-**	**-**

2020/21

	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
Disaster recovery and business continuity	1	-	1	-	1	-	-	-	-	-	-	-	1	-	-
Sub-total	**1**	**-**	**1**	**-**	**1**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**1**	**-**	**-**
Total	**79**	**14**	**53**	**12**	**67**	**1**	**9**	**1**	**10**	**3**	**8**	**2**	**6**	**7**	**20**

SUMMARY

30 high or medium priority recommendations have been followed up on since the last Audit and Scrutiny Committee (which includes 7 recommendations for which a revised implementation date was previously agreed that is not yet due). We have confirmed with reference to evidence and through discussions that 11 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 17 high or medium priority recommendations raised so far in 2023/24, three were due to be followed up. All three are marked as in progress.

2022/23

▶ 18 recommendations were due to be followed up from 2022/23, we have confirmed implementation of nine (eight medium and one high), eight are in progress and one for Democratic Services is now overdue.

2021/22

▶ Of the eight outstanding high or medium priority recommendations raised in 2021/22, we have confirmed implementation of two medium recommendations (for the partnerships audit) and six remain overdue. The updates confirmed that work is still ongoing on these recommendations.

2020/21

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

Recommendation for Audit and Scrutiny Committee: To approve an escalation process for the non-completion of audit recommendations, whereby the responsible officers for recommendations that have surpassed two implementation dates (the original and one revised date) are required to attend the Audit and Scrutiny Committee to provide an update on progress and an explanation for not implementing the recommendation by the agreed dates.

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

- 40% Not Yet Due
- 32% Complete
- 16% In Progress
- 12% Overdue
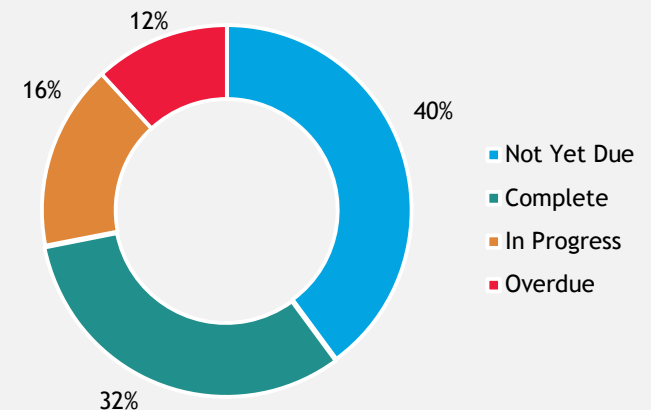
RECOMMENDATIONS: COMPLETE SINCE LAST FOLLOW UP REPORT

AUDIT	ACTIONS AGREED	PRIORITY LEVEL	MANAGER RESPONSIBLE	DUE DATE	CURRENT PROGRESS
2021/22 – Partnerships	**21/22 PART rec 1:** 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. b) The Partnerships Register should clearly indicate the risk level for all partnerships listed and the gaps in the register should be completed retrospectively. c) The Council's Partnership Register should include a hyperlink to the completed Partnership Checklist.	Medium	Corporate Manager Communities, Leisure and Health	~~July 2022~~ ~~Sep 2022~~ ~~Dec 2022~~ ~~Feb 2023~~ ~~March 2023~~ ~~July 2023~~ ~~November 2023~~ Closed	Management previous update: 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. 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. Management most recent update: Briefing presented to the Corporate Leadership Team (CLT) and the webpage has been written and is waiting to go live. Internal audit comment: Recommendation closed by Internal Audit following receipt of management confirmation and evidence of briefing paper outlining the review of the Partnership register and completed checklist as well as the webpage.
2021/22 – Partnerships	**21/22 PART rec 2:** 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.	Medium	Corporate Manager Communities, Leisure and Health	~~July 2022~~ ~~March 2023~~ ~~July 2023~~ ~~November 2023~~ Closed	Management previous update: The Corporate Manager for Communities is due to take a briefing paper to the next Corporate Leadership Team (CLT) meeting on 20/09/2023 along with the Partnership Register and wording for the webpage. Management most recent update: Annual performance assessment has been presented to CLT in September and calendar reminders are circulated to all partnership leads in December each year for reviews of their

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					partnerships to be completed by February each year. Annual performance review then circulated to CLT in March. Internal audit comment: Recommendation closed by Internal Audit following receipt of management confirmation and evidence of briefing paper to CLT.
2022/23 – Cyber Security	**Rec 1: Outdated policy documentation** The Council's suite of IT policies and procedures should be reviewed on an annual basis in accordance with a defined review schedule. The Council should also consider amalgamating policies where appropriate, or reviewing and updating the policies on a staggered basis due to the number of policies owned by the Council, reducing the administrative burden on staff.	Medium	Corporate Manager for IT and Service Improvement	~~September 2023~~ Closed	Management update: All policies reviewed and updated. Internal audit comment: Recommendation closed by Internal Audit following receipt of management confirmation and supporting evidence of policies.
2022/23 – Cyber Security	**Rec 2: Remediation of external and internal vulnerabilities** 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: • 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. Ensuring that sufficient resource is allocated to managing and remediating vulnerabilities.	High	Corporate Manager for IT and Service Improvement	~~June 2023~~ ~~Oct 2023~~ Closed	Management update: 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), which gives 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 October to introduce a RAP process (remediation action plan), linked to our recent adoption of "Change Enablement" processes. Change management process now live. Process documentation also established for Change Enablement. Internal audit comment: Recommendation closed by Internal Audit following receipt of management confirmation and supporting evidence of the change enablement and change management process.

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2022/23 – Main Financial Systems	**Rec 2: Communications regarding Universal Credit** a) The Council should ensure that timely actions are taken and evidenced in the account notes, to follow up with claimants regarding changes to their housing benefit entitlement and ensure that the tenant is informed promptly to notify the DWP. b) The Council should ensure that the time frame to suspend Housing Benefit payments when claimants receive Universal Credit is communicated to all staff and monitored to ensure it is adhered to.	Medium	Corporate Finance Manager	~~June 2023~~ Closed	Management update: A process has been set up whereby when a notification is received by the DWP that a customer has moved to Universal credit, trainee staff will follow the revised procedure - procedure note provided. This new process mitigates human error, and avoids overpayments. This is an automated function within our Civica system. Internal audit comment: Recommendation closed by Internal Audit following receipt of management confirmation and evidence of the new procedure.
2022/23 Climate Change	**Rec 1: Strategy** a) The Council website should be updated with the new Environment Strategy for public viewing. b) A communications plan/strategy should be drafted for distributing information and reporting regular updates on progress of the Strategy and action plan.	Medium	Climate and Sustainability Officer	~~July 2023~~ Closed	Management update: The Climate Emergency sub Committee of the CEEC has been established for regular comms updates. Sustainability Strategy in place. Internal audit comment: Recommendation closed by Internal Audit following receipt of management confirmation and evidence of the sub-committee and Strategy.
2022/23 Licensing	**Rec 1: Staff training and development** Develop and maintain a comprehensive staff training and development matrix to register, track and monitor all mandatory, statutory, and best practice training and development.	Medium	Licensing Manager	~~July 2023~~ Closed	Management update: There is a training matrix where all training undertaken is recorded centrally within the Licensing department. This has been utilised since its creation and is stored within Teams for easy access by all. Internal audit comment: Recommendation closed by Internal Audit following receipt of management confirmation and evidence of training matrix.
2022/23 Licensing	**Rec 2 Case Management** a) Remind licensing officers to ensure the outcomes of inspections are documented comprehensively and in sufficient detail to	Medium	Licensing Manager	~~October 2023~~ Closed	Management update: Officers have been reminded through team meetings and 1-2-1 of the importance of thoroughly completing inspection documentation.

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	demonstrate whether or not the conditions of the licence have been met. b) Introduce quality reviewing of inspection reports on a sample basis to ensure high reporting quality standards are maintained, reports are sufficiently comprehensive and detailed and supported by sufficient documentary evidence, prior to granting new licences in order to ensure that individuals who apply for a licence and do not meet the regulation requirements for the grant of a new licence are refused a licence appropriately. c) Ensure the reason for delays processing applications are identified and documented.				Limited management checks are now in place and are recorded on uniform. Uniform has been updated to reflect the application decision time for animal applications. Internal audit comment: Recommendation closed by Internal Audit following receipt of management confirmation and evidence of new process.
2022/23 Licensing	*Rec 3 Enforcement activity arrangements* a) Management should ensure that the team's enforcement activities are analysed against the resources available, and an assessment of the risks of the licensable activities and based on that a comprehensive operational plan be developed for enforcement, including inspections. b) The plan should be approved, and delivery monitored and scrutinised regularly throughout the year. c) Ensure there is tracking of all enforcement activity, clearly referenced to the case files on Uniform.	Medium	Licensing Officer	~~October 2023~~ Closed	Management update: An extended period of staff absence within the team restricted the ability to undertake a proactive enforcement programme initially. Since staffing levels have increased a programme of enforcement is in place based around risks and intelligence received. The Uniform app is being utilised for onsite recording of actions. Internal audit comment: Recommendation closed by Internal Audit following receipt of management confirmation and evidence of enforcement process.
2022/23 Partnership with Rochford District Council	*Rec 1: Joint service key performance indicators* 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.	Medium	Director Policy and Delivery	~~July 2023~~ Closed	Management update: The business case template has been amended to include a section for Smart Performance Measures. These form part of the business case sign off when they are reviewed by the project board. All services that have gone through the process have been requested to retrospectively provide Smart.

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	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.				Internal audit comment: Recommendation closed by Internal Audit following receipt of management confirmation and evidence of business case template, emails and indicators.
2022/23 Partnership with Rochford District Council	*Rec 2: Data Sharing Agreements* 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.	Medium	Director Policy and Delivery	~~September 2023~~ Closed	Management update: The services HR and Comms have been asked to complete their Data Sharing requirement document. Data sharing agreements have been added to the requirements of the Business case required at Project Board 16/10/2023. Internal audit comment: Recommendation closed by Internal Audit following receipt of management confirmation and evidence of email requests for Data sharing agreements from HR and Communications, Business Case template including requirement for Data Sharing.

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.

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2022/23 Payroll	**Rec 1: Performance monitoring reports** The Council should ensure that quarterly performance reports are provided in line with the terms of the Service Provision Agreement. Alternatively, officers should agree with the payroll provider a set of information to be provided on a quarterly basis, which would provide the Council with assurance that services are being delivered in line with the specification.	Medium	Joint Acting Director People and Governance	~~September 2023~~ December 2023	<u>Management update:</u> Meeting took place to discuss proposed PIs with Provider. This will be discussed and agreed at the next CMM to be held before December 2023. <u>Internal audit comment:</u> Recommendation remains open.
2022/23 Payroll	**Rec 2: Roles and responsibilities** a) A contingency plan should be agreed, documented and disseminated to all relevant parties to ensure responsibility for continuing contract monitoring and attending meetings with the payroll provider is formally established. b) Responsibility for recording the meetings minutes / actions between the Council and payroll provider should be clarified. The Trust should consider adjusting its response timeframe targets, allowing more time for responding to complaints. A more achievable target should result in improved performance, while remaining complaint with NHS guidance. c) All agreed actions in contract monitoring meetings should be recorded and reported to the subsequent meetings to ensure effective management of the service's operations.	Medium	Joint Acting Director People and Governance	~~September 2023~~ December 2023	<u>Management Update:</u> This was fed back to the Provider at the CMM. Agreed to finalise at next CCM before December 2023. <u>Internal audit comment:</u> Recommendation remains open.

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2022/23 Payroll	**Rec 3: Sickness form completion** An exercise will be undertaken before the next contract monitoring meeting to ascertain if there are any other issues where the wrong drop down has been selected. We have asked for the 'Industrial Injury' option to be removed to ensure that this doesn't occur in the future	Medium	Joint Acting Director People and Governance	~~September 2023~~ December 2023	Management Update: This has been completed and an email sent to Provider to remove 'Industrial Injury' as an option. On checking this to provide this response, this wasn't removed. So reminder email sent 26/10/23. This will be checked again as part of the CMM before the end of December 2023. Internal audit comment: Recommendation remains open.
2022/23 Environment – Street cleaning, fly tipping & enforcement	**Rec 1: Review of policies** Management should ensure that both policies, Health & Safety and Environmental Health Enforcement Policy are reviewed and updated to reflect the current arrangements and clarify roles and responsibilities around enforcement processes for littering and fly tipping and other related matters.	Medium	H&S: Phoebe Barnes, Director Assets and Investments EH: Tracey Lilley, Director Communities and Health	~~September 2023~~ December 2023	Management Update: The H&S Wellbeing Policy has been produced and approved by Brentwood members on 13/09/23. The Current Enforcement Policy covers Environmental Health and Licensing dates from 2016. This is due a review but is awaiting the outcome of the service reviews currently being undertaken. We have held off from reviewing the policy as if the shape of the service changes fundamentally then this will doubtless impact on the policy. Once the outcome of the service review is published we will review the Enforcement Policy in light of its outcome. Internal audit comment: Recommendation remains open.
2022/23 Leisure Services	**Rec 3: Performance monitoring** a) Obtain access to the working papers and system data supporting the key figures and measures reported by the Brentwood Centre operator, Everyone Active, and their Open Book Accounting system data. b) Implement a process to periodically validate a sample of the accounts and underlying system data for key measurements included in the progress and performance monitoring reports received from Everyone	Medium	Corporate Manager Community, Leisure and Health	~~July 2023~~ December 2023	Management Update: No update provided by management. Internal audit comment: Recommendation rolled forward to the next Audit and Scrutiny Committee and remains open.

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	Active. These checks should cover attendance figures, membership figures, and job costs for works undertaken and new initiatives. c) There should be clear performance management monitors/KPIs in place for the Brentwood Centre operator covering leadership, management and oversight to ensure transparent and consistent monitoring and to drive the achievement of desired outcomes. d) Implement a process for quality checks over leisure services, including staff posing as secret customers and running through a series of requests for tasks to determine the quality of leisure services offered.				
2022/23 Sheltered Accommodation	*Rec 3: Sheltered housing assessments* a) Management should ensure that supporting Housing Assessment (SHA) is in place for all applicable cases and a copy is uploaded to Locata. b) Ensure that the support plan template is reviewed and updated in line with the current service requirements and specification.	Medium	Corporate Manager Housing Estates	~~September 2023~~ December 2023	Management Update: All SHAs are now uploaded to locata once completed and then a new process to upload to the house file once the property is accepted is being devised. The support plan and the review documents are being amalgamated into one to gather the Sme information so that it is clear where changes have been identified. This form will be digital and is currently being built. Internal audit comment: Recommendation remains open.
2022/23 Sheltered Accommodation	*Rec 5: Inspections and repairs* a) Ensure that clear communication links are established and documented for various information flows within and between the teams. b) The support plan review incorporates some additional questions in relation to basic needs. c) All jobs are completed in line with the agreed time frames. Where delays are unavoidable, the reasons for those should be clearly documented.	Medium	Corporate Manager Housing Estates	~~September 2023~~ December 2023	Management Update: Repairs officers are now attending monthly residents meetings to identify and deal with repair issues. There is a new photobook digital form being devised which had been on hold whilst photobook went live with its tasking. This was done on the 1st October and work is underway to develop the relevant forms. There is an Axis improvement plan being worked through which is looking at the quality of works and post inspections. a new officer for Axis has been employed to conduct desktop checks on all jobs. Internal audit comment: Recommendation remains open.

AUDIT	RECOMMENDATIONS MADE	PRIORITY LEVEL	MANAGER RESPONSIBLE	DUE DATE	CURRENT PROGRESS
	d) Completion of repairs are subject to regular monitoring and scrutiny. Any repairs completed after their due date should be investigated and discussed with Axis Europe.				
2022/23 Sheltered Accommodation	*Rec 7: Management information* a) Management should ensure that a formal service specification or plan setting out the overall aims and objectives of the Sheltered Housing service, expected outcomes and detailed description of the services provided is developed. b) A set of metrics in relation to Sheltered Housing should be defined and agreed and regularly monitored and reported on to senior management to capture performance, emerging risks and issues, to aid decision making. KPIs should be linked to service aims and objectives and cover both inputs and outcomes and each KPI should have a clear definition and realistic target.	High	Corporate Manager Housing Estates	~~September 2023~~ December 2023	Management Update: The procedure manual is well underway and Is due to be completed by December 2023. Officers are assisting in developing and updating processes and there is a user manual that explains why each task is done and where to find the procedure. Internal audit comment: Recommendation remains open.
2023/24 Tree Management	*Rec 2: Incomplete understanding of tree stock conditions in the borough* 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 levels can be implemented by Management and enable monitoring of overall stock levels. 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.	High	Corporate Manager Green Spaces	~~October 2023~~ April 2024	Management Update: Request to FAIR committee outlining resource required has been submitted. Awaiting outcome of Committee. Internal audit comment: Recommendation remains open.

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2023/24 Tree Management	**Rec 4: Inadequate complaints handling and absence of established procedures** The Council should develop the 'prioritisation of works' document to add specific implementation guidance related to trees, including time scales for responses. 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. The Council should monitor complaint response times against the newly agreed timescales, as a service KPI. Guidance should be documented to cover response times when the Risk and Insurance officer requests information related to tree insurance claims.	High	Corporate Manager Green Spaces	~~October 2023~~ April 2024	Management Update: Prioritisation of works document will be submitted to Green and Green as part of the #OneTeam joint Tree Management Strategy. DASH system currently under review to ensure that officers are receiving correct information and that the appropriate channels are filtering BBC specific complaints. Officers have consulted Zurich and received a recommended proforma to complete for insurance claims. This will be implemented as part of a new digital system. Internal audit comment: Recommendation remains open.
2023/24 Tree Management	**Rec 6: Underutilised Computer Management System** 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.	Medium	Corporate Manager Green Spaces	~~October 2023~~ April 2024	Management Update: Review of computer system underway. Current system is outdated technology which does not allow for Cloud data to sync externally. Requiring officer down time uploading to an outdated computer system. Internal audit comment: Recommendation remains open.

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	**21/22 RSK rec 1:** 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. 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.	Medium	Risk and Insurance Officer	~~Dec 2022~~ ~~March 2023~~ ~~June 2023~~ ~~Aug 2023~~ Jan 2024	Management previous update: The recommendation remains 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: • 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. Dates to be agreed for the workshops, so looking at either November or early in the New Year Management most recent update: The risk workshops have been arranged for Wednesday, 22 November 9:00-12:00 and 13:00-16:00 and Thursday, 23 November 9:00-12:00. Internal audit comment: Recommendation remains open and on track to be completed by the previously agreed revised implementation date.
2021/22 – Risk Management	**21/22 RSK rec 3:** 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. Staff should be sufficiently trained to understand how strengthening internal	Medium	Risk and Insurance Officer	~~Dec 2022~~ ~~March 2023~~ ~~June 2023~~ ~~Aug 2023~~ Jan 2024	Management previous update: The recommendation remains 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: • Risk management basics – definitions and benefits • The council's methodology and tools

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	controls can have a direct impact on mitigating risks.				• Consider threats associated to the delivery of objectives • Agree risk descriptions for including on the register. Dates to be agreed for the workshops, so looking at either November or early in the New Year Management most recent update: The risk workshops have been arranged for Wednesday, 22 November 9:00-12:00 and 13:00-16:00 and Thursday, 23 November 9:00-12:00. Internal audit comment: Recommendation remains open and on track to be completed by the previously agreed revised implementation date.
2021/22 – Building Control	**21/22 BC rec 2:** 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: - 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. The Council should also liaise with the system service provider to ensure that the completion deadline dates are precisely calculated on the system.	Medium	Building Control Team Leader	~~June 2022~~ ~~Oct 2022~~ ~~Dec 2022~~ ~~Feb 2023~~ ~~June 2023~~ Dec 2023	Management previous update: 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. The HSE has recently produced 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. 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. 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 number of

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					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.
					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.
					Management most recent update:
					The position remains the same as the previous response. These are national changes which are driven and being developed by national bodies outside the control of the Council's Building Control Service.
					Internal audit comment:
					Recommendation remains open and completion is dependent on matters outside of the control of the service. The revised implementation date is as previously reported.
2021-22 – S106 agreements	**S106 rec 1:** 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. 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.	High	~~Director, Housing and Regeneration~~ ~~Strategic Director and Interim Director Housing~~ ~~Interim Director of Resources~~ Strategic Director and Deputy Chief Executive	~~Jan 2023~~ ~~Feb 2023~~ ~~July 2023~~ ~~Sep 2023~~ April 2024	Management previous update: 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. Management most recent update Due to resource limitations and changes, Officers have considered the S106 review action and have determined that it can be dealt with through the Planning Improvement Plan. This will also enable the new monitoring software for the Community Infrastructure Levy to be used for S106s. Internal audit comment: Recommendation remains open. New implementation date and responsible manager established.

AUDIT	ACTIONS AGREED	PRIORITY LEVEL	MANAGER RESPONSIBLE	DUE DATE	CURRENT PROGRESS
	c) The function should also liaise with Finance to ensure invoices are issued accurately and in a timely manner. 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.				
2021-22 – S106 agreements	**S106 rec 2:** 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.	High	~~Director, Housing and Regeneration~~ ~~Strategic Director and Interim Director Housing~~ ~~Interim Director of Resources~~ Strategic Director and Deputy Chief Executive	~~Jan 2023~~ ~~Feb 2023~~ ~~July 2023~~ ~~Sep 2023~~ April 2024	Management previous update: 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. Management most recent update Due to resource limitations and changes, Officers have considered the S106 review action and have determined that it can be dealt with through the Planning Improvement Plan. This will also enable the new monitoring software for the Community Infrastructure Levy to be used for S106s. Internal audit comment: Recommendation remains open. New implementation date and responsible manager established.
2020/21 – Disaster Recovery and Business Continuity	**20/21 DRBC rec 1:** 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	Medium	Risk and Insurance Officer	~~Oct 2021~~ ~~June 2022~~ ~~Sep 2022~~	Management previous update: The training was provided in May 2022. Due to a new organisational OneTeam and risks we need to do new BC Plans before carrying out any testing.

AUDIT	ACTIONS AGREED	PRIORITY LEVEL	MANAGER RESPONSIBLE	DUE DATE	CURRENT PROGRESS
	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. 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.			~~Dec 2022~~ ~~Sep 2023~~ ~~Nov 2023~~ September 2024	Management most recent update: Officers are currently writing a new joint Business Continuity plan for both Councils. The plan will assist what is now a single Corporate Leadership Team to make informed decisions and set priorities for resources should there be service disruption. The overarching plan will be supported by individual Service Business Continuity Plans. Officers have started working with Service Managers to assess risk and write their plans, but this is a process that will take until the second quarter of 2024 to complete. Once fully completed the Plan will be subject to final approval and adoption by the Corporate Leadership Team. Officers will then exercise the plan to demonstrate its use. Disaster Recovery, whilst linked to Business Continuity, is a more technical aspect. Officers have met and drafted out the Service Business Continuity plan for IT, so this work is underway. Officers are aiming to complete the process at the end of quarter two, so an exercise in June. Following that there will be a programme of review and further exercises. Internal audit comment: First part of the recommendation previously closed by Internal audit. Work is progressing to implement the second part, however recommendation remains open. A new revised implementation date has been agreed with officers.
2021/22 – IT Data Breaches	**21/22 ITDB rec 1:** 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. b) The Data Breach policy should include detailed procedures for reporting a data	Medium	ICT Manager	~~Jan 2022~~ ~~June 2022~~ ~~Sep 2022~~ ~~Dec 2022~~ ~~Feb 2023~~ ~~June 2023~~ ~~July 2023~~	Management previous update: 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.

AUDIT	ACTIONS AGREED	PRIORITY LEVEL	MANAGER RESPONSIBLE	DUE DATE	CURRENT PROGRESS
	breach. This should include but not be limited to: ○ Defining roles and responsibilities ○ Description of type of personal data breach ○ Steps taken in case of a breach ○ Risk assessments and escalations ○ Containment and recovery ○ Contact details of the DPO, or other point of contact ○ Measures taken to evaluate and mitigate any possible breaches ○ Breach notifications to the ICO ○ Training and awareness ○ Monitoring and reporting compliance 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.			Nov 2023	The current Data Breach Policy is available. The gap analysis has been carried out by Evalian and the Council is awaiting the report and the action plan from them. 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. 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. 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. Management most recent update: 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. A gap analysis has been undertaken and a report produced for review. Internal audit comment: Recommendation remains open until completion can be fully evidenced. Recommendation not due for follow up this quarter as revised implementation date previously agreed is November 2023.
2022/23 Democratic Services	*Rec 5: FOI evidence* 1. 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.	Medium	Corporate Manager Democratic Services	~~May 2023~~ ~~October 2023~~ January 2024	Management previous update: This is ongoing. Service Review to be undertaken in October. Looking at one system over both Councils.

AUDIT	ACTIONS AGREED	PRIORITY LEVEL	MANAGER RESPONSIBLE	DUE DATE	CURRENT PROGRESS
	2. Training on the FOI process and legislative requirements should be provided to all officers who are involved in responding to and monitoring FOI requests. 3. A report on the status of FOI requests should be presented to CLT for oversight on at least a quarterly basis.				Management most recent update: This remains on going due to the service review. Hopefully completed by the new year. Internal audit comment: Recommendation remains open and a new revised implementation date has been agreed.

FOR MORE INFORMATION:

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