



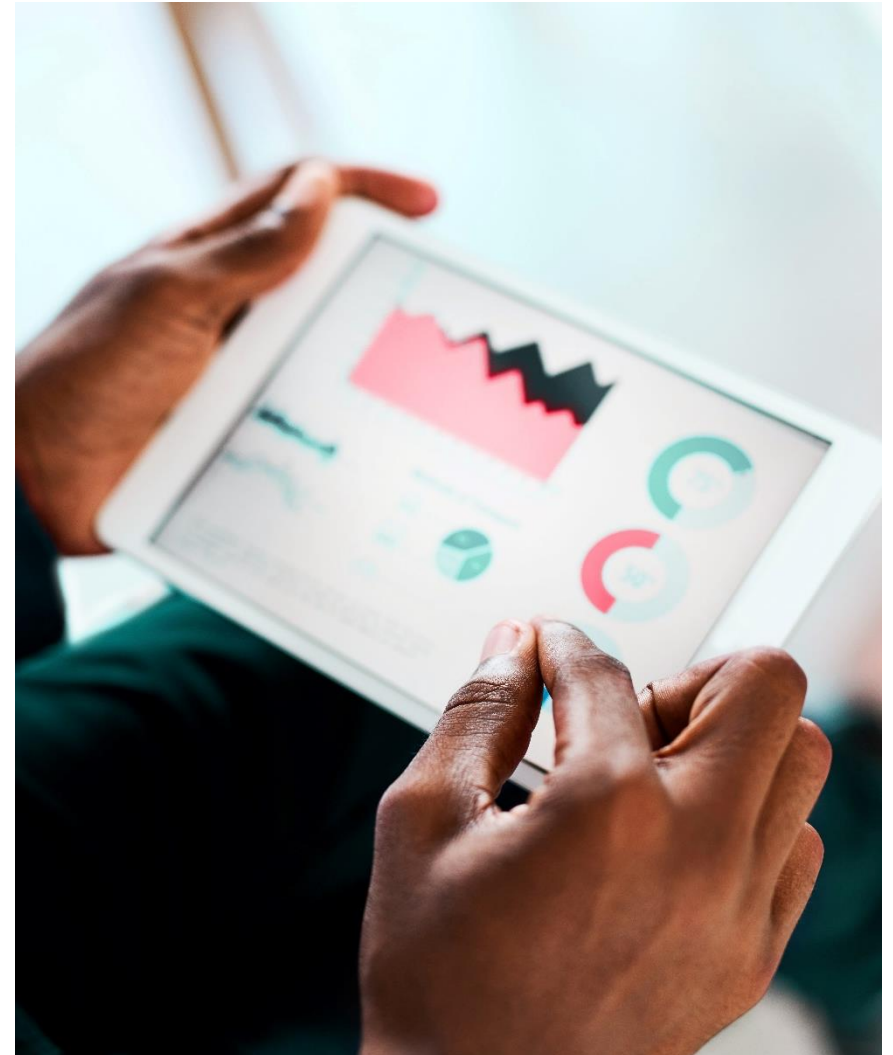
**INTERNAL AUDIT FOLLOW UP
OF RECOMMENDATIONS REPORT**

BRENTWOOD BOROUGH COUNCIL

January 2024

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SUMMARY

	Total Recs	H	M	L	To follow up	Previously completed		Completed this quarter		In progress		Overdue		Not Due	
						H	M	H	M	H	M	H	M	H	M
2023/24															
Car parking	6	-	4	2	4	-	-	-	-	-	-	-	-	-	4
Tree Management	7	4	3	-	7	-	-	-	-	2	2	-	-	2	1
Waste Management	7	2	4	1	6	-	-	1	2	-	-	-	-	1	2
Sub-total	20	6	11	3	17	-	-	1	2	2	2	-	-	3	7
2022/23															
Democratic services	6	1	3	2	4	1	2	-	-	-	-	-	1	-	-
Main financial systems	5	-	3	2	3	-	2	-	-	-	-	-	-	-	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	-	-	-	2	-	1	-	-
Sheltered accommodation	7	3	4	-	7	-	-	2	3	-	-	-	-	1	1
Climate change advisory	4	1	3	-	4	-	1	1	2	-	-	-	-	-	-
Sub-total	33	5	24	4	29	1	6	3	8	-	2	-	3	1	5

	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	-	-	-	-	-	-	
IT data breaches	4	-	4	-	4	-	3	-	1	-	-	-	-	-	-	
Building control	2	-	2	-	2	-	1	-	-	-	-	-	1	-	-	
Section 106 agreements	2	2	-	-	2	-	-	-	-	-	-	2	-	-	-	
Sub-total	11	2	9	-	11	-	5	-	3	-	-	2	1	-	-	
2020/21																
Disaster recovery and business continuity	1	-	1	-	1	-	-	-	-	-	-	-	1	-	-	
Sub-total	1	-	1	-	1	-	-	-	-	-	-	-	1	-	-	
Total	65	13	45	7	58	1	11	4	13	2	4	2	5	4	12	

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 17 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, seven were due to be followed up. Three have been completed and four are in progress and on target to meet their revised implementation date.

2022/23

- ▶ 16 recommendations were due to be followed up from 2022/23, we have confirmed implementation of 11 (eight medium and three high), two are in progress and three are overdue.

2021/22

- ▶ Of the six outstanding high or medium priority recommendations raised in 2021/22, we have confirmed implementation of three recommendations (two for Risk Management and one for IT Data Breaches) and three remain overdue (two on s106 agreements and one on building control). The updates confirmed that work is still ongoing on these recommendations.

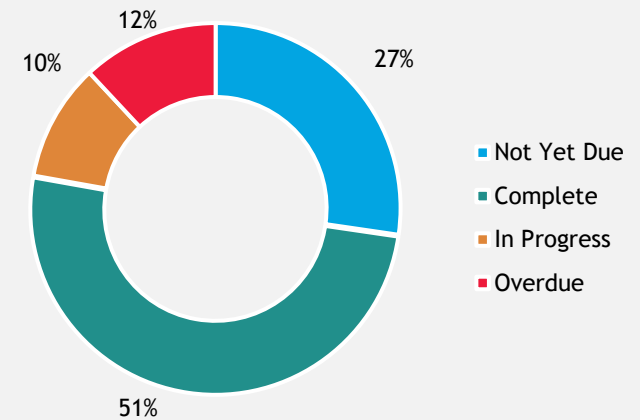
2020/21

- ▶ The one outstanding recommendation raised in 2020/21 for Disaster Recovery and Business Continuity remains overdue but on target to meet the previously agreed revised implementation date.

REQUIRED AUDIT & SCRUTINY COMMITTEE ACTION:

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

2020 - 2023 Audits with outstanding recommendations



RECOMMENDATIONS: COMPLETE SINCE LAST FOLLOW UP REPORT

AUDIT	ACTIONS AGREED	PRIORITY LEVEL	MANAGER RESPONSIBLE	DUE DATE	CURRENT PROGRESS
2021/22 - Risk Management	<p>21/22 RSK rec 1:</p> <p>Management should review the content of the previous risk management training provided (in person and online), decide the best format for the training going forward and determine which staff need to receive the training.</p> <p>Training completion rates should be monitored closely and reported to senior management on a periodic basis to ensure any low levels of completion are addressed.</p>	Medium	Risk and Insurance Officer	<p>Dec 2022</p> <p>March 2023</p> <p>June 2023</p> <p>Aug 2023</p> <p>Jan 2024</p> <p>Closed</p>	<p><u>Management previous update:</u></p> <p>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:</p> <ul style="list-style-type: none"> • Risk management basics - definitions and benefits • The Council's methodology and tools • Consider threats associated to the delivery of objectives • Agree risk descriptions for including on the register. <p>Dates to be agreed for the workshops, so looking at either November or early in the New Year</p> <p><u>Management most recent update:</u></p> <p>The risk workshops took place on Wednesday, 22 November 9:00-12:00 and 13:00-16:00 and Thursday, 23 November 9:00-12:00.</p> <p><u>Internal audit comment:</u></p> <p>Recommendation closed by Internal Audit following receipt of management confirmation and evidence of training records.</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>Jan 2024</p> <p>Closed</p>	<p><u>Management previous update:</u></p> <p>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:</p> <ul style="list-style-type: none"> • Risk management basics - definitions and benefits • The council's methodology and tools • Consider threats associated to the delivery of objectives • Agree risk descriptions for including on the register.

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					<p>Dates to be agreed for the workshops, so looking at either November or early in the New Year</p> <p><u>Management most recent update:</u></p> <p>The risk workshops took place on Wednesday, 22 November 9:00-12:00 and 13:00-16:00 and Thursday, 23 November 9:00-12:00.</p> <p><u>Internal audit comment:</u></p> <p>Recommendation closed by Internal Audit following receipt of management confirmation and evidence of training records.</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 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</p>	Medium	ICT Manager	<p>Jan 2022</p> <p>June 2022</p> <p>Sep 2022</p> <p>Dec 2022</p> <p>Feb 2023</p> <p>June 2023</p> <p>July 2023</p> <p>Nov 2023</p> <p>Closed</p>	<p><u>Management previous update:</u></p> <p>Brentwood Council has gone into partnership with Evalian to support the Council's statutory requirements for Data Protection. As part of this a full gap analysis is being conducted for Data Protection including but not limited to Policies, Processes for Data Protection and Data Breaches. Following this a formal remediation action plan will be developed and actions implemented. This work will support the Information Governance (IG) Group in their role around information Governance, and the contract will be monitored by the Corporate Manager - IT & Service Improvement.</p> <p>The current Data Breach Policy is available.</p> <p>The gap analysis has been carried out by Evalian and the Council is awaiting the report and the action plan from them.</p> <p>a) Reviewing of Information Governance policies is part of the role for the IG group and therefore this action is being co-ordinated by the group working with appropriate officers and partners.</p> <p>b) In addition to above - the group is reviewing the recommendations as part of its action plan. Once the suggestions have been reviewed, the agreed ones will be included.</p> <p>c) Agreed this is normal practice and will be published in document library and formal communication will be shared with all staff, and also including other IG activities such as training and awareness. Regular reviewing of IG policies is part of the</p>

AUDIT	ACTIONS AGREED	PRIORITY LEVEL	MANAGER RESPONSIBLE	DUE DATE	CURRENT PROGRESS
	for reviewing the policies on an annual basis.				<p>roles and responsibilities of the newly formed IG group and will be undertaken.</p> <p><u>Management most recent update:</u></p> <p>The responsibilities for Data Protection have recently changed following the senior management restructure and now fall into the remit of the Interim Director of Governance. A gap analysis has been undertaken and a report produced for review. All actions are materially complete.</p> <p><u>Internal audit comment:</u></p> <p>Recommendation closed by Internal Audit following receipt of management confirmation and evidence of implementation.</p>
2022/23 Payroll	<p>Rec 1: Performance monitoring reports</p> <p>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.</p>	Medium	Joint Acting Director People and Governance	<p>September 2023</p> <p>December 2023</p> <p>Closed</p>	<p><u>Management previous update:</u></p> <p>Meeting took place to discuss proposed KPIs with Provider. This will be discussed and agreed at the next CMM to be held before December 2023.</p> <p><u>Management most recent update:</u></p> <p>Meeting scheduled in December 2023 has been rescheduled for January 2024. Have chased a decision on KPIs with Provider and asked for a response by the 4 January 2024, as the meeting is not until the 10 January 2024. The likely KPIs were provided.</p> <p>Provider has now confirmed the KPIs.</p> <p><u>Internal audit comment:</u></p> <p>Recommendation closed by Internal Audit following receipt of management confirmation and evidence of KPI tracker and provider confirmation.</p>
2022/23 Payroll	<p>Rec 2: Roles and responsibilities</p> <p>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.</p>	Medium	Joint Acting Director People and Governance	<p>September 2023</p> <p>December 2023</p> <p>Closed</p>	<p><u>Management previous update:</u></p> <p>This was fed back to the Provider at the CMM. Agreed to finalise at next CCM before December 2023.</p> <p><u>Management most recent update:</u></p> <p>Terms of reference agreed for the contract performance meetings.</p>

AUDIT	ACTIONS AGREED	PRIORITY LEVEL	MANAGER RESPONSIBLE	DUE DATE	CURRENT PROGRESS
	<p>b) Responsibility for recording the meetings minutes / actions between the Council and payroll provider should be clarified.</p> <p>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.</p>				<p><u>Internal audit comment:</u></p> <p>Recommendation closed by Internal Audit following receipt of management confirmation and evidence of terms of reference.</p>
2022/23 Payroll	<p>Rec 3: Sickness form completion</p> <p>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</p>	Medium	Joint Acting Director People and Governance	<p>September 2023</p> <p>December 2023</p> <p>Closed</p>	<p><u>Management previous update:</u></p> <p>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.</p> <p><u>Management most recent update:</u></p> <p>'Industrial Injury' has been removed from the drop down list.</p> <p><u>Internal audit comment:</u></p> <p>Recommendation closed by Internal Audit following receipt of management confirmation and evidence of implementation.</p>
2022/23 Sheltered Accommodation	<p>Rec 1: Sheltered housing governance</p> <p>a) Operational policies and procedures should be documented in a procedure manual or equivalent. All operational procedure notes should include version control information and be periodically reviewed and updated. The procedures should include copies of all standard forms, templates and checklists expected to be used together with guidance on their completion and general documentation standards.</p> <p>b) As part of the documentation of operational procedures, guidance and instructions should be provided on undertaking initial assessments and determining support requirements, including frequency of visits, referrals to other agencies and any other support services to be provided. This should include documentation and evidence requirements. Guidance should</p>	High	Corporate Manager - Housing Estates	<p>December 2023</p> <p>Closed</p>	<p><u>Management update:</u></p> <p>New Sheltered Procedures Guide developed.</p> <p><u>Internal audit comment:</u></p> <p>Recommendation closed by Internal Audit following receipt of management confirmation and evidence of new procedures.</p>

AUDIT	ACTIONS AGREED	PRIORITY LEVEL	MANAGER RESPONSIBLE	DUE DATE	CURRENT PROGRESS
	<p>distinguish between cases requiring relatively low-level support and those with multiple or complex needs.</p> <p>c) Procedures should be supplemented with staff training on needs assessment and support planning where necessary.</p> <p>d) Training needs analysis should be undertaken, and appropriate and relevant training developed and delivered to all Sheltered Housing staff and other housing teams.</p> <p>e) The Allocation Policy should be reviewed to include provision for temporary accommodation for those deemed not able to live independently.</p>				
2022/23 Sheltered Accommodation	<p>Rec 3: Sheltered housing assessments</p> <p>a) Management should ensure that supporting Housing Assessment (SHA) is in place for all applicable cases and a copy is uploaded to Locata.</p> <p>b) Ensure that the support plan template is reviewed and updated in line with the current service requirements and specification.</p>	Medium	Corporate Manager Housing Estates	September 2023 December 2023 Closed	<p><u>Management previous update:</u></p> <p>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 same information so that it is clear where changes have been identified. This form will be digital and is currently being built.</p> <p><u>Management most recent update</u></p> <p>The new form has been created on photobook and tested accordingly.</p> <p>Set parameters for guidance on who is more suited to in house and satellite accommodation has been created to support this.</p> <p>The new support plan template has been re-written and updated to ensure enough information is gathered to support the resident.</p> <p>The 3 levels of welfare checks have also been reviewed to provide more clarity on who would require what level of welfare check and what the welfare check frequency will be.</p> <p><u>Internal audit comment:</u></p> <p>Recommendation closed by Internal Audit following receipt of management confirmation and evidence of implementation.</p>

AUDIT	ACTIONS AGREED	PRIORITY LEVEL	MANAGER RESPONSIBLE	DUE DATE	CURRENT PROGRESS
2022/23 Sheltered Accommodation	Rec 4: Approval of Business Continuity Plan The current Business Continuity plan will be reviewed and any required changes made. We have an active one in the interim that can be accessed by all Housing staff.	Medium	Corporate Manager Housing Estates	December 2023 Closed	<u>Management update:</u> New Sheltered Procedures Guide developed. <u>Internal audit comment:</u> Recommendation closed by Internal Audit following receipt of management confirmation and evidence of new procedures.
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. 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.	Medium	Corporate Manager Housing Estates	September 2023 December 2023 Closed	<u>Management previous update:</u> 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. <u>Management most recent update</u> A property inspection section has been built into the new support platform (now known as a sheltered Tenancy Review) and if any repair is highlighted, the form automatically sends this to Axis to raise. Repairs officers are attending quarterly the resident meetings to discuss repairs. Communication plans for known frequent failures such as lifts are in place to ensure residents and officers are informed in a timely manner. An Axis improvement plan is in place to ensure there are no delays with repairs being carried out <u>Internal audit comment:</u> Recommendation closed by Internal Audit following receipt of management confirmation and evidence of implementation.
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	High	Corporate Manager Housing Estates	September 2023 December 2023	<u>Management previous update:</u> 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

AUDIT	ACTIONS AGREED	PRIORITY LEVEL	MANAGER RESPONSIBLE	DUE DATE	CURRENT PROGRESS
	<p>detailed description of the services provided is developed.</p> <p>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.</p>			Closed	<p>that explains why each task is done and where to find the procedure.</p> <p><u>Management most recent update</u></p> <p>A full procedure manual with supporting procedures has been written and implemented for Sheltered accommodation that details what and why tasks are done.</p> <p>The KPI' for sheltered accommodation have been reviewed and implemented to ensure delivery of service is maintained.</p> <p><u>Internal audit comment:</u></p> <p>Recommendation closed by Internal Audit following receipt of management confirmation and evidence of implementation.</p>
2022/23 Climate Change Advisory	<p>Rec 2: External liaisons</p> <p>The Council should engage with the key external organisations in time for the next annual report. This could be used to further develop partnerships and provide further information for the public to access on the Council website.</p>	Medium	Climate and Sustainability Officer	<p>December 2023</p> <p>Closed</p>	<p><u>Management update:</u></p> <p>The Council has started working with ASELA on the Climate and Environment Workstream and has recently submitted a funding bid looking at innovate green finance. The Council is also working with the Climate Action Anchors Working Group (CAAWG) pan Essex Group to share and deliver best practice.</p> <p>The website has been updated to support residents access energy efficiency advice, grants and support</p> <p><u>Internal audit comment:</u></p> <p>Recommendation closed by Internal Audit following receipt of management confirmation and evidence of implementation.</p>
2022/23 Climate Change Advisory	<p>Rec 3: Governance arrangements</p> <p>a) The Council should consider establishing a climate sub-committee which receives reports on a quarterly basis on the progress made against actions within the action plan.</p> <p>b) This climate sub-committee should report annually into the Environment Committee and Council on progress made and reduction in emissions.</p> <p>c) The Council should put together a risk register that fully details the risks involved with implementing the strategy and monitor</p>	High	Climate and Sustainability Officer	<p>November 2023</p> <p>Closed</p>	<p><u>Management update:</u></p> <p>A sub-committee has been established. A risk register has been implemented and decision making and information report templates have been updated to include environmental implications. A quantitative tool has also been developed to support how projects/plans are scored. KPIs also updated.</p> <p><u>Internal audit comment:</u></p> <p>Recommendation closed by Internal Audit following receipt of management confirmation and evidence of implantation.</p>

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	<p>this on a quarterly basis at the climate sub-committee.</p> <p>d) The Council Report template should be updated to include environmental implications so that these are considered for all decisions made.</p> <p>e) The Council should enhance the KPIs detailed within the Strategy to include the key leads responsible for monitoring this data.</p>				
2022/23 Climate Change Advisory	<p>Rec 4: Action plan</p> <p>a) The action plan should be enhanced and updated to fully record the owner and timescales involved for actions identified.</p> <p>b) The Council should financially assess the actions within the plan, so that the most cost effective, carbon reducing actions can be prioritised.</p> <p>c) The Council should liaise with other local boroughs and councils to see whether the actions identified could include support from partnerships.</p> <p>d) The Council should update its formal action plans to include other required actions identified by the Climate and Sustainability Officer during our review.</p>	Medium	Climate Change and Sustainability Officer	November 2023 Closed	<p><u>Management update:</u></p> <p>a) 2030 Net Zero Carbon target for the Council's own operations has been produced.</p> <p>b) The financial appraisal for 2030 Council net zero target has been produced.</p> <p>c) There is ongoing partnership work with South Essex Councils and Anchors network.</p> <p>d) Updated as above.</p> <p><u>Internal audit comment:</u></p> <p>Recommendation closed by Internal Audit following receipt of management confirmation and evidence of implementation.</p>
2023/24 Waste Management	<p>Rec 2: Health and Safety Inspections</p> <p>2.1 The Council should establish an inspection schedule for regular inspections, to ensure that these inspections are completed. There should be allocated resources and personnel appointed to prioritise that these inspections are completed. Qualified individuals should be designated responsible for conducting inspections and addressing and reporting on solving any issues that arise.</p> <p>2.2 The Council should also document all results from the inspections to evidence regular review including the date of the inspection and by whom it was conducted.</p>	High	Waste and Street Manager	November 2023 Closed	<p><u>Management update:</u></p> <p>Inspection regime now in place to undertake regular Health and Safety checks. Inspections to be undertaken using designated inspection pro-forma sheet.</p> <p><u>Internal audit comment:</u></p> <p>Recommendation closed by Internal Audit following receipt of management confirmation and evidence of crew inspection sheets.</p>

AUDIT	ACTIONS AGREED	PRIORITY LEVEL	MANAGER RESPONSIBLE	DUE DATE	CURRENT PROGRESS
2023/24 Waste Management	<p>Rec 3: Training records incomplete</p> <p>3.1 Develop a structured/centralised training program/document that outlines the current list of employees and the training they are required for each of their roles. Maintain records to show when they were inducted and when they are due to have a refresher on the health and Safety training. A centralised document to track all training would allow for proper oversight to ensure that each current employee is meeting their training requirements.</p> <p>3.2 Implement periodic reviews of training records to identify gaps, outdated certifications and areas that need improvement. Assign responsibility to ensure records are being accurately maintained.</p>	Medium	Waste and Street Manager	November 2023 Closed	<p><u>Management update:</u></p> <p>Current Training Matrix provided. The Council is reviewing how best the training still required can be delivered given the daily operational nature of the service and the need for staff levels to be maintained to ensure service continuity. This may involve booking staff in to attend training at weekends. Once this has been established the matrix will be populated with the dates.</p> <p><u>Internal audit comment:</u></p> <p>Recommendation closed by Internal Audit following receipt of management confirmation and evidence of Training Matrix.</p>
2023/24 Waste Management	<p>Rec 4: Waste management risk assessments</p> <p>The Council should implement a schedule for the review and ongoing monitoring and mitigation for Waste Management risks. Monitoring of each of the controls should also outline when they have been last reviewed to ensure that they are being regularly monitored to confirm they remain well designed and fully operating.</p>	Medium	Waste and Street Manager	November 2023 Closed	<p><u>Management update:</u></p> <p>Cycle of review now incorporated into monthly Health and Safety operational meetings. Copy of the minutes of the most recent meeting provided. This covers the work done and being done on the risk assessments and the training matrix referred to above. These monthly Operational Health and Safety meetings are the forum within which the Risk Assessments are reviewed.</p> <p><u>Internal audit comment:</u></p> <p>Recommendation closed by Internal Audit following receipt of management confirmation and evidence of operational meetings.</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	ACTIONS AGREED	PRIORITY LEVEL	MANAGER RESPONSIBLE	DUE DATE	CURRENT PROGRESS
2022/23 Leisure Services	<p>Rec 2: Feasibility studies</p> <p>2.1 Officers should consider carrying out a feasibility study to inform the development of a potential exit strategy from the Brentwood Leisure Centre and Football Hub facilities and activities, which should include plans to value the saleability of these assets in future years.</p> <p>2.2 As part of budget setting, officers should review the sufficiency of the sinking fund for the replacement of facilities when they reach the end of their expected lifespan.</p>	Medium	Corporate Manager - Community, Leisure and Health	December 2023 March 2024	<p><u>Management update:</u></p> <p>A condition survey has been completed on the Brentwood Centre which informs the prioritisation of works that need to be undertaken. This also helps inform the Leisure Procurement Strategy that will be presented to Members on 15 January 2024 Housing Health and Community Committee. The draft report and Strategy sets out the process for the new joint leisure procurement contract which will commence in April 2025. The Council is also seeking external legal support in the drawing up of the contract.</p> <p>The Football Hub has been paused while BBC gets confirmation from Leyton Orient Football Club as to their decision to remain at Chigwell School or move to the Brentwood Centre site which is due by 31 March 2024 at the latest.</p> <p><u>Internal audit comment:</u></p> <p>Recommendation remains open and a revised implementation date agreed with officers.</p>
2022/23 Leisure Services	<p>Rec 4: Training and guidance</p> <p>4.1 Leisure services should track and monitor all mandatory staff training and development, covering both Council staff and Everyone Active staff.</p> <p>4.2 Consider whether there is a need to develop or update any leisure services specific guidance, policies and procedures and that these are readily accessible to Council staff and Everyone Active.</p>	Medium	Corporate Manager - Community, Leisure and Health	December 2023 March 2025	<p><u>Management update:</u></p> <p>As part of the new KPIs, which are a part of the new contract, there will be a request for the training records for staff to ensure that they are sufficiently trained.</p> <p><u>Internal audit comment:</u></p> <p>Recommendation remains open and a revised implementation date agreed with officers.</p>
2023/24 Tree Management	<p>Rec 2: Incomplete understanding of tree stock conditions in the borough</p> <p>The Council should collate the data on number of trees from the National tree Map into a</p>	High	Corporate Manager Green Spaces	October 2023 April 2024	<p><u>Management previous update:</u></p> <p>Request to FAIR committee outlining resource required has been submitted. Awaiting outcome of Committee.</p>

AUDIT	ACTIONS AGREED	PRIORITY LEVEL	MANAGER RESPONSIBLE	DUE DATE	CURRENT PROGRESS
	<p>report to ensure oversight/monitoring of tree stock levels can be implemented by Management and enable monitoring of overall stock levels.</p> <p>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.</p>				<p><u>Management most recent update:</u></p> <p>New Tree Management Policy and action plan approved by Members which will help progress the recommendation.</p> <p><u>Internal audit comment:</u></p> <p>Recommendation remains open and on target to meet the revised implementation date previously agreed.</p>
2023/24 Tree Management	<p>Rec 4: Inadequate complaints handling and absence of established procedures</p> <p>The Council should develop the 'prioritisation of works' document to add specific implementation guidance related to trees, including time scales for responses.</p> <p>The Council should complete a review of all open complaints in the dash system and ensure that either actions are taken where these have been missed, or the actions taken but not documented are included in the records to enable their closure.</p> <p>The Council should monitor complaint response times against the newly agreed timescales, as a service KPI.</p> <p>Guidance should be documented to cover response times when the Risk and Insurance officer requests information related to tree insurance claims.</p>	High	Corporate Manager Green Spaces	<p>October 2023</p> <p>April 2024</p>	<p><u>Management previous update:</u></p> <p>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.</p> <p><u>Management most recent update:</u></p> <p>New Tree Management Policy and action plan approved by Members which will help progress the recommendation.</p> <p><u>Internal audit comment:</u></p> <p>Recommendation remains open and on target to meet the revised implementation date previously agreed.</p>
2023/24 Tree Management	<p>Rec 5: Absence of contract management</p> <p>The Council should create a contractor database or excel file to support management of the providers used. They should request copies of contractor insurance certificates and health and safety policies and record the expiry dates and key details.</p>	Medium	Corporate Manager Green Spaces	<p>December 2023</p> <p>April 2024</p>	<p><u>Management update:</u></p> <p>New Tree Management Policy and action plan approved by Members which will help progress the recommendation which has not yet been implemented.</p> <p><u>Internal audit comment:</u></p> <p>Recommendation remains open and a revised implementation date agreed with officers.</p>

AUDIT	ACTIONS AGREED	PRIORITY LEVEL	MANAGER RESPONSIBLE	DUE DATE	CURRENT PROGRESS
	To support this, calendar reminders should be added ahead of expiring contractor insurance policies, to ensure copies of new policies are obtained before works are agreed.				
2023/24 Tree Management	<p>Rec 6: Underutilised Computer Management System</p> <p>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.</p> <p>Consideration should also be given to potentially sharing software with Rochford Council as part of a shared working partnership.</p>	Medium	Corporate Manager Green Spaces	<p>October 2023</p> <p>April 2024</p>	<p><u>Management previous update:</u></p> <p>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.</p> <p><u>Management most recent update</u></p> <p>New Tree Management Policy and action plan approved by Members which will help progress the recommendation.</p> <p><u>Internal audit comment:</u></p> <p>Recommendation remains open and on target to meet the revised implementation date previously agreed.</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 - Building Control	<p>21/22 BC rec 2:</p> <p>The service should request the Council's ICT department and third-party provider to enable functionality that allow management to download reports from the system which closely monitor progress against ISO and statutory KPIs. There should be reports that show:</p> <ul style="list-style-type: none"> - Application date and date approved or rejected versus the ISO and statutory completion date requirements - All current active applications being worked on - All rejected applications within a specified timeframe - All approved applications within a specified timeframe. <p>The Council should also liaise with the system service provider to ensure that the completion deadline dates are precisely calculated on the system.</p>	Medium	Building Control Team Leader	<p>June 2022</p> <p>Oct 2022</p> <p>Dec 2022</p> <p>Feb 2023</p> <p>June 2023</p> <p>Dec 2023</p> <p>Dec 2024</p>	<p><u>Management previous 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 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.</p> <p>These draft Operational Standards identify a number KPIs for the industry, amongst which are ones covering the full extent of those issues noted in the audit. The Building Service Regulator is currently in the process of producing a digital solution for the required data reporting. It is currently intended to give Building Control Bodies six months to prepare for the new arrangements, presumably for the date of the final document being produced.</p> <p>The one exception to the above KPI discussion is the audit item that files being worked on are recorded, as noted on 'bullet point 2'. This is already done on the existing system, in terms of those being processed for approval / evaluation. The auditor had more in mind a booking in and out system for the actual hard copy files being used on site. This would however be too resource burdensome on the professional staff due to the number of movements involved. They can, though, be possibly partly tracked through Uniform site visit entries. The real solution to the overall issue is to scan full file details onto a data base, which would render the whereabouts of hard copy files much less important. This has traditionally not been undertaken due to Council Financial considerations outside the Service's own control.</p>

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					<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>Management most recent update:</u></p> <p>The situation remains as before and there is currently not even a provisional date for when these will be developed (the industry is going through major changes following Grenfell, with central government being slow to develop their exact requirements in terms of service levels etc amongst other issues).</p> <p><u>Internal audit comment:</u></p> <p>Recommendation remains open and completion is dependent on matters outside of the control of the service. An extended implementation date agreed to allow for changes in legislation.</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> <p>b) The function should ensure that there are sufficient mechanisms in place to liaise with developers, to monitor progress of developments. Progress meetings with the developers should be implemented, taking account of the size of developments and anticipated speed of progress.</p> <p>c) The function should also liaise with Finance to ensure invoices are issued accurately and in a timely manner.</p> <p>A central s106 agreement register/tracker should be put in place where all aspects of the s106 agreements can be recorded and monitored, including progress against trigger points and the status of any payments. This</p>	High	<p>Director, Housing and Regeneration</p> <p>Strategic Director and Interim Director Housing</p> <p>Interim Director of Resources</p> <p>Strategic Director and Deputy Chief Executive</p>	<p>Jan 2023</p> <p>Feb 2023</p> <p>July 2023</p> <p>Sep 2023</p> <p>April 2024</p>	<p><u>Management previous update:</u></p> <p>The Interim Director of Resources will undertake a complete review of the Council's S106 process to be reported to A&S Committee in September.</p> <p><u>Management most recent update</u></p> <p>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.</p> <p><u>Internal audit comment:</u></p> <p>Recommendation remains open. Responsible officer confirmed they were on track to meet the revised implementation date previously agreed.</p>

AUDIT	ACTIONS AGREED	PRIORITY LEVEL	MANAGER RESPONSIBLE	DUE DATE	CURRENT PROGRESS
	tracker should be owned by the responsible function recommended above and should be reported to each of the teams involved in the management of s106 agreements (Planning, Housing, Finance and Legal) on a regular basis (quarterly as a minimum) with each of the teams being required to provide updates as appropriate.				
2021-22 - S106 agreements	<p>S106 rec 2:</p> <p>Responsibility for the recording, allocation and monitoring of s106 contributions to the capital programme should be clearly assigned and communicated to a team or individual within the Council, who should own the process for ensuring contributions are utilised on appropriate projects in a timely manner and prior to any contributions becoming repayable to the developers.</p>	High	<p>Director, Housing and Regeneration</p> <p>Strategic Director and Interim Director Housing</p> <p>Interim Director of Resources</p> <p>Strategic Director and Deputy Chief Executive</p>	<p>Jan 2023</p> <p>Feb 2023</p> <p>July 2023</p> <p>Sep 2023</p> <p>April 2024</p>	<p><u>Management previous update:</u></p> <p>The Interim Director of Resources will undertake a complete review of the Council's S106 process to be reported to A&S Committee in September.</p> <p><u>Management most recent update</u></p> <p>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.</p> <p><u>Internal audit comment:</u></p> <p>Recommendation remains open. Responsible officer confirmed they were on track to meet the revised implementation date previously agreed.</p>
2020/21 - Disaster Recovery and Business Continuity	<p>20/21 DRBC rec 1:</p> <p>Management should perform a training needs analysis to identify and assess the level and type of training required by all members of staff with regards to business continuity and disaster recovery and should develop a mandatory training programme that is based upon these requirements. Training delivery methods could include, but not be limited to, the exercise types suggested in Appendix I in our report. Attendance should be recorded and monitored and training records should be maintained for audit purposes.</p>	Medium	Risk and Insurance Officer	<p>Oct 2024</p> <p>June 2022</p> <p>Sep 2022</p> <p>Dec 2022</p> <p>Sep 2023</p> <p>Nov 2023</p> <p>September 2024</p>	<p><u>Management previous update:</u></p> <p>The training was provided in May 2022.</p> <p>Due to a new organisational OneTeam and risks the Council needs to do new BC Plans before carrying out any testing.</p> <p><u>Management most recent update:</u></p> <p>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</p>

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	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>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.</p> <p>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.</p> <p>Officers are aiming to complete the process at the end of quarter two, so an exercise in June 2024.</p> <p>Following that there will be a programme of review and further exercises.</p> <p><u>Internal audit comment:</u></p> <p>First part of the recommendation previously closed by Internal audit. Work is progressing to implement the second part, however recommendation remains open. Responsible officer confirmed they were on track to meet the revised implementation date previously agreed.</p>
2022/23 Democratic Services	<p>Rec 5: FOI evidence</p> <p>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.</p> <p>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.</p> <p>3. A report on the status of FOI requests should be presented to CLT for oversight on at least a quarterly basis.</p>	Medium	Corporate Manager Democratic Services	<p>May 2023</p> <p>October 2023</p> <p>January 2024</p>	<p><u>Management previous update:</u></p> <p>This is ongoing. Service Review to be undertaken in October 2023. Looking at one system over both Councils.</p> <p><u>Management most recent update:</u></p> <p>This remains ongoing due to the service review. Hopefully completed by January 2024.</p> <p><u>Internal audit comment:</u></p> <p>Recommendation remains open and on target to meet revised implementation previously agreed.</p>
2022/23 Environment - Street cleaning,	<p>Rec 1: Review of policies</p> <p>Management should ensure that both policies, Health & Safety and Environmental Health Enforcement Policy are reviewed and updated</p>	Medium	H&S: Director Assets and Investments	<p>September 2023</p>	<p><u>Management previous update:</u></p> <p>The H&S Wellbeing Policy has been produced and approved by Brentwood members on 13/09/23.</p>

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fly tipping & enforcement	to reflect the current arrangements and clarify roles and responsibilities around enforcement processes for littering and fly tipping and other related matters.		EH: Director Communities and Health	December 2023 March 2024	<p>The Current Enforcement Policy covers Environmental Health and Licensing dates from 2016.</p> <p>This is due a review but is awaiting the outcome of the service reviews currently being undertaken.</p> <p>Officer have held off from reviewing the policy as if the shape of the service changes fundamentally then this will doubtless impact on the policy.</p> <p>Once the outcome of the service review is published the Enforcement Policy will be reviewed in light of its outcome.</p> <p><u>Management most recent update</u></p> <p>Officers advised that the Management update should read as previously. The new revised date should be March 2024.</p> <p><u>Internal audit comment:</u></p> <p>Recommendation remains open and a revised implementation is agreed. The Strategic Director and Deputy Chief Executive will attend the Audit and Scrutiny Committee and respond to any questions if required.</p>
2022/23 Leisure Services	<p>Rec 3: Performance monitoring</p> <p>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.</p> <p>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 Active. These checks should cover attendance figures, membership figures, and job costs for works undertaken and new initiatives.</p> <p>c) There should be clear performance management monitors/KPIs in place for the Brentwood Centre operator covering leadership, management and oversight to</p>	Medium	Corporate Manager Community, Leisure and Health	July 2023 December 2023 March 2025	<p><u>Management most recent update</u></p> <p>The Council has monthly client meetings with Everyone Active. Performance measures and quality assurance, and satisfaction surveys, will be built into the new joint leisure contract to ensure that there is sufficient oversight from the Council in relation to the operator.</p> <p>The new contract will be in place for April 2025.</p> <p><u>Internal audit comment:</u></p> <p>Recommendation remains open and a revised implementation is agreed.</p>

AUDIT	ACTIONS AGREED	PRIORITY LEVEL	MANAGER RESPONSIBLE	DUE DATE	CURRENT PROGRESS
	<p>ensure transparent and consistent monitoring and to drive the achievement of desired outcomes.</p> <p>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.</p>				

FOR MORE INFORMATION:

JANINE COMBRINCK

+44 (0)20 7893 2631
Janine.Combrinck@bdo.co.uk

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