



AUDIT COMMITTEE

Monday, 30th June, 2014

7.00 pm

Town Hall, Watford

Publication date: 20 June 2014

CONTACT

If you require further information or you would like a copy of this agenda in another format, e.g. large print, please contact Sandra Hancock in Democracy and Governance on 01923 278377 or by email to legalanddemocratic@watford.gov.uk .

Welcome to this meeting. We hope you find these notes useful.

ACCESS

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COMMITTEE MEMBERSHIP

Councillor I Brown (Chair)
Councillor P Taylor (Vice-Chair)
Councillors I Brandon, A Khan and T Williams

AGENDA

PART A - OPEN TO THE PUBLIC

1. **APOLOGIES FOR ABSENCE/COMMITTEE MEMBERSHIP**
2. **DISCLOSURE OF INTERESTS (IF ANY)**
3. **MINUTES**

The minutes of the meeting held on 12 March 2014 to be submitted and signed.
(All minutes are available on the Council's [website](#).)

4. **REQUESTS MADE UNDER THE FREEDOM OF INFORMATION ACT 2000**
(Pages 1 - 46)

Report of the Head of Democracy and Governance

This report provides a half year report of requests made under the Freedom of Information Act 2000. The Scrutiny Committee is asked to note the report.

5. **EXTERNAL AUDIT PLAN** (Pages 47 - 62)

Report of the Head of Finance Shared Services and the External Auditor Grant Thornton

The External Audit Plan is prepared by Grant Thornton UK LLP the Council's appointed external auditors and presented to the Committee.

6. **EXTERNAL AUDIT RECOMMENDATIONS** (Pages 63 - 66)

Report of the Head of Finance Shared Services

This report gives details of the progress made in implementing the recommendations of the external auditor.

7. **INTERNAL AUDIT PROGRESS REPORT** (Pages 67 - 116)

Report of the Head of Finance Shared Services and the Shared Internal Audit Service

This report gives details of the progress made in implementing the recommendations of the internal auditor.

8. INTERNAL AUDIT ANNUAL REPORT 2013-14 (Pages 117 - 152)

Report of the Head of Finance Shared Service

This report gives details of the activities of Internal Audit during 2013/2014 and provides an opinion on the adequacy and effectiveness of the Council's internal control environment.

9. FRAUD ANNUAL REPORT 2013/2014 (Pages 153 - 160)

Report of the Fraud Manager

This report informs members of the work of the Fraud Section for the financial year 2013/2014 and provides updates on progress and developments for the current financial year.

10. ANNUAL GOVERNANCE STATEMENT 2013/14 (Pages 161 - 174)

Report of the Head of Finance Shared Services

This report enables the Committee to agree the Annual Governance Statement for inclusion in the Draft Statement of Accounts.

11. TREASURY MANAGEMENT (Pages 175 - 184)

Report of the Finance Manager

This report presents to members the Annual Treasury Management Report and Prudential Indicators for 2013/14.

12. DRAFT STATEMENT OF ACCOUNTS FOR 2013/14 (Pages 185 - 188)

Report the Head of Finance Shared Services

This report allows the Committee to consider the Draft Statement of Accounts for 2013/14.

13. COMMITTEE WORK PROGRAMME (Pages 189 - 192)

Report of the Head of Finance Shared Services

This report asks Members to review and make necessary changes to the Audit Committee's Work Programme

PART A

Report to: Audit Committee
Date of Meeting 30 June 2014
Report of: Head of Democracy and Governance
Title: Requests made under the Freedom of Information Act 2000

1. **SUMMARY**

This is a half year report of requests made under the Freedom of Information Act 2000.

From 1 October 2013 until 31 March 2014 the Council received 269 requests all but 66 of which were replied to in the required time. A list of the requests is attached at appendix 1

2. **RECOMMENDATIONS**

To note the contents of this report.

Contact Officer:

For further information on this report please contact: Carol Chen
telephone extension: 8350 e-mail: carol.chen@watford.gov.uk

Report approved by Managing Director

3.0 **DETAILED PROPOSAL**

3.1 The Freedom of Information Act 2000 came fully into force on 1st January 2005.
As a public authority we are obliged to answer written requests for information under the Act within 20 working days

3.2 This report covers the periods 1 October 2013 until 31 March 2014.

- 3.3 In this period the Council recorded receiving 269 requests for information under the Act all but 66 were replied to within the statutory 20 working days.
- 3.4 The requests have been varied. Appendix 1 gives a brief summary of each request.
- 3.5 Unfortunately as with my previous report there are a number of requests that have not been replied to within the ambit of Revenues and Benefits. There are also a number that are IT related.
- 3.6 The Customer Service Centre Team Leaders continue to emphasise to departments the need to respond to requests within the statutory time frame. Human Resources have developed an E-Learning module on Freedom of Information which is available for staff.
- 3.7 The Mayor and Managing Director continue to receive a weekly list of all new FOI requests that are received.
- 3.8 Officers have still not received any benchmarking data as requested by the Committee last June, however the Customer Service Centre Team Leader has done some comparison work on the number of requests received both quarterly and yearly since the scheme has been in operation by the Council, and also where the requests have come from. This is attached as Appendix 2. It should be noted the steady rise in the number of requests received since 2005.

4.0 **IMPLICATIONS**

4.1 Financial

The Shared Director of Finance comments that this report indicates that information is found using existing staff resources. If, in the future, the requests increase in number and/or complexity then it may become necessary to review this situation.

4.2 Legal Issues (Monitoring Officer)

The Head of Democracy and Governance comments that ongoing training continues to be provided across the council to ensure officers are aware of the Council's responsibilities under the Act

4.3 Staffing

Requests are currently being managed within existing resources

4.4 Accommodation

No implications

4.5 Equalities

No implications

4.6 Community Safety

No implications

4.7 Sustainability

No implications

4.8

Potential Risks

Potential Risk	Likelihood	Impact	Overall score
Request not replied to within statutory time limit	2	2	4
Those risks scoring 9 or above are considered significant and will need specific attention in project management. They will also be added to the service's Risk Register.			

Appendices

Appendix 1 – Summary of FOI requests October 2013 to March 2014

Appendix 2 – Comparison statistics

Background papers:

None

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FOI Requests - 3rd Quarter (October - December 2013)

FOI Requests - 3rd Quarter (October - December 2013)										
First						Total - 113				
Category codes:										
I (Individual no address/not WBC resident) IWB (individual WBC resident) C (campaign group) M (Media) O (Organisation)										
SERVICE	CASE REF	Handling Officer	REASON FOR REQUEST	DATE RECEIVED	DUE DATE	RESPONDED WITHIN TIMESCALE? (Y/N)	INFORMATION PROVIDED? (Y/N)	CUSTOMER ADVISED ON ALTERNATIVE LOCATION OF INFORMATION (Y/N)	Individual or Organisation	CAT
Community Services	1010328046	Kathryn Robson	Under the Freedom of Information Act please can you provide the meeting notes for June, July & August 2013 for the Watford Health Campus Partnership Board and Watford Health Campus Operations Board as detailed in the response by West Hertfordshire Hospitals NHS Trust (paragraph 7 refers).	07.10.13	05.11.13	Yes	Yes	No	Individual	I
	1010328764	Rona Clayton - Robb	I was wondering what the percentage of muslims in watford was. As well as what the percentage of pakistanis is in watford based on the 2011 Cencus or as of 2013 ?	16.10.13	14.11.13	Yes	Yes	No	Individual	I
	1010331136	Josie Oshisanya	Q1 ? How many of your council properties are occupied by tenants that are on your waiting list to downsize to a property with a) 1 bedroom, b) 2 bedrooms	21.11.13	20.12.13	No	No	Yes - WCHT	Individual	I
	1010332103	Kay Parrit	1 - Could you please tell me how many families are on the housing waiting list in BAND D who have no family members in any employment and in privately rented properties? 2 - Could you please tell me how many families are on the housing waiting list in BAND D who have 1 or more family members in any employment and in privately rented properties? 3 - Could you please tell me how many families are on the housing waiting list in BAND E who have 1 or more family members in any employment and in privately rented properties?	25.11.13	24.12.13	Yes	Yes	No	Individual	I
	1010331214	Helen Smith	I am a student at Presdales School studying AS Travel and Tourism and I am oing my coursework on tourism in Hertfordshire. I was wondering if you would be able to answer a few questions to help me with this What tyoe of organisation are you? E.g. Public/private/ voluntary sector? What services/facilities do you offer? Who do you work with in the travel and tourism industry? E.g. VisitBritian, accommodation providers, travel providers etc...	27.11.13	31.12.13	Yes	No	Yes - HCC	Individual	I
	1010328986	Rona Clayton - Robb	I would like to know what funds/ financial aid - in any form has been granted to local Cricket Clubs by the Council in the years 2011, 2012 and 2013.The Cricket Clubs being: 1. West Herts 2. Bushey 3.Watford Town	22.10.13	20.11.13	Yes	Yes	No	Individual	I
	1010329221	No details	Please could you provide UNISON with the following information? I attach a spreadsheet which contains all of the questions and should be an easy format by which to send us your response. Regarding Youth and Community workers.	24.10.13	22.11.13	Yes	No	Yes - HCC	Organisation	O

	1010330005	Kathryn Robson	Under the Freedom of Information Act, please can you provide the 2nd submission sent by Watford Council to the Department for Communities and Local Government in relation to its section "8" application to deregulate Farm Terrace allotments	05.11.13	04.12.13	Yes	Yes	No	Individual	I
	1010330170	Helen Smith	Under the Freedom of Information Act, please can you give me details on the amount of money spent hiring celebrities. They may have been hired to present awards, record video/audio clips, turn on Christmas lights, visit a local school or for any other purpose.	07.11.13	06.12.13	Yes	Yes	No	Media	M
	1010331707	Rona Clayton - Robb	How much of the local authority?s ring-fenced public health grant allocation was spent in quarter one (April to June) in the year 2013-14, and a breakdown of what it was spent on.	06.12.13	09.01.14	Yes	No	Yes - HCC	Individual	I
	1010331708	Julietta Federico	How much does an annual membership; a single peak gym class; and a single-off peak gym class, currently cost at each council-supported gym or leisure facility in your local authority area?· How much did an annual membership; a single peak gym class; and a single-off peak gym class, cost at each council-supported gym or leisure facility in your local authority area in May 2010?	03.12.13	06.01.14	Yes	Yes	No	Individual	I
	1010331706	Julietta Federico	How many leisure and sports facilities are currently open in your local authority area?· How leisure and sports facilities have been closed in your local authority area since May 2010?	03.12.13	06.01.14	Yes	Yes	No	Individual	I
	1010331628	Sarah Priestley	How many pieces of artwork, including paintings and sculptures has the council sold between December 2012 and December 2013?	04.12.13	07.01.14	Yes	Yes	No	Media	M
	1010331631	Sarah Priestley	The number of art and antiques thefts from council museum and art galleries in 2012 and 2013	04.12.13	07.01.14	Yes	Yes	No	Media	M
	1010332182	Kathryn Robson	Under the freedom of information act, please can you provide the submission and action taken sent by the watford council to the department for communities and local government in relation to section 8 application to deregulate the Willow Lane allotment site adjacent to backing of houses Rose Gardens Watford	15.12.13	20.01.14	Yes	Yes	No	Individual	I
	1010331943	Ruth Young	I also wonder why we needed a new wheeled bin. Could we not just put a sticker over existing one ? saying ?Mix it all?? Was it really cheaper to purchase another bin for my/our/taxpayers money? I would like to know how much this all cost: 1. Collecting old bins and recycle them. 2. Purchasing new blue bins and distributing them. 3. Marketing spending behind this all. 4. Extra cost for recycling 3in1 bin content.	11.12.13	15.01.14	Yes	Yes	No	Individual	I
Environmental Services	1010329913	Richard Brown	Freedom of Information Act - Request for Recorded Information on Dog Welfare Issues.	23.10.13	21.11.13	Yes	Yes	No	Individual	I
	1010328873	Jeff Lieb	How many primary/junior schools (up to and including 11 years old) in the Watford Borough Council area have applied for a Temporary Event Notice (TEN) between 01 April 2012 and 31 March 2013 to sell/serve alcohol to adults at events where children will be present? For example, school fetes and school discos	18.10.13	18.11.13	Yes	Yes	No	Organisation	O

1010328598	Sarah Turnbull	Please could you kindly send me any information you may hold relating to public or welfare funerals and persons who have died with no known next of kin since 1/6/13 to the day of your reply.	14.10.13	12.11.13	Yes	Yes	No	Individual	I
1010330771	Richard Brown	What is the name and address of the firm or company that the council uses to identify/trace the next of kin of a deceased? what is the name of the person at this company or firm who identifies/traces the next of kin of the deceased?	18.11.13	17.12.13	Yes	Yes	No	Individual	I
1010330905	Richard Brown	I would like information on people dying with no next of kin being known at the time of death from 1/8/13 to the day of your response to this request. If someone died before 1/8/13 but the case has only come to your attention since, could you please also include details	21.11.13	20.12.13	Yes	Yes	No	Individual	I
1010331139	Richard Brown	I would appreciate confirmation if Tower Morton Ltd held the food registration at ; 46 The Parade, High Street, Watford, Hertfordshire, WD17 1LJ from 17 July 2013 to 16 October 2013.	26.11.13	30.12.13	Yes	Yes	No	Organisation	O
1010331140	Sarah James	FOI Request - Licensing Charges and Recent Court Judgements.	26.11.13	30.12.13	Yes	Yes	No	Organisation	O
1010329685	Sarah Turnbull	Please list a name of hospitals which fall within the council area/boundaries. What relationship does the council have with the hospitals when it comes to matters of public health funerals or welfare funerals? What is the council's involvement with hospitals regarding funerals of this nature? If someone in the hospital dies, is it the responsibility of the council or hospital to provide a public health funeral?	28.10.13	26.11.13	Yes	Yes	No	Individual	I
1010329704	Richard Brown	How many stray or unwanted dogs have you passed to dogs homes after the mandatory holding period? Please include figures for any dog home, kennels or other facility that you have an arrangement or contract with. Please provide information for the last three financial years from 2010-2011, 2011-2012 and 2012-2013.	31.10.13	29.11.13	Yes	Yes	No	Media	M
1010329582	Jeff Leib	The names, full addresses and postcodes of licensed betting premises (i.e. betting shops) in your borough at present (or the nearest available date).	28.10.13	26.11.13	Yes	Yes	No	Media	M
1010329701	No details	I would like to know details of anyone who has died with no known next of kin from 1/8/2013 to the day of your reply. If there are any new cases where the person died prior to 1/8/2013, but that were only dealt with after this date	30.10.13	28.11.13	Yes	Yes	No	Individual	I
1010330175	Naheeda Khan	1. How many wind turbines do you have in your authority area? 2. When were they installed?	08.11.13	09.12.13	Yes	Yes	No	Media	M
1010330171	Jeff Leib	1) How many scrap metal dealer site licences has your local authority issued since the Scrap Metal Dealers Act 2013 came into force on October 1, 2013?	07.11.13	06.12.13	Yes	Yes	No	Individual	I
1010329999	Ruth Young	1.Can the Council please confirm the current provider for the Kerbside Recycling Collection Service 2. Can the Council confirm the delivery address for the material processing facility in the event that dry recyclable material is being collected as a mixed commodity.	06.11.13	05.12.13	No	Yes	No	Organisation	O

	1010330737	Danielle Newnham	1. Are there any sites entered on your Contaminated Land Register? 2. If there are, can you please provide a copy of the register entry?	14.11.13	13.12.13	Yes	Yes	No	Organisation	O
	1010330421	Paul Rabbits	1. Grounds Maintenance 2. Street Cleansing 3. Roads Term Maintenance These will be provided by either your own in-house teams or contracted out to a third-party.	09.11.13	10.12.13	No	Yes	No	Organisation	O
	1010331482	Rona Clayton-Robb	Your organisation recently published the tender below :Watford: Environmental services - 2013/S 142-247835 My request is simply the full names and addresses of all of the companies who submitted a bid for this tender. Please note ? I do not require any confidential information about the bid itself or the bidders.	03.12.13	06.01.14	Yes	Yes	No	Individual	I
	1010331590	Richard Brown	Has the council contacted the coroner when a death occurs within the council and no known next of kin are willing/able/present to provide a funeral? What is the name of the coroner?	04.12.13	07.01.14	No	Yes	No	Individual	I
	1010331677	Ruth Young	Please provide details of the contracts you have in place for managing your household waste. For each contract can provide the information in the table please - Contractor, Start date, Finish date, Extension periods, Facilities used, Waste treatment	05.12.13	08.01.14	Yes	Yes	No	Organisation	O
	1010331688	Richard Brown	Please could you kindly send me any information you may hold relating to public or welfare funerals and/or persons who have died with no known next of kin since 1/9/13 to the day of your reply	05.12.13	08.01.14	Yes	Yes	No	Individual	I
	1010332381	Sarah James	The questionnaire is primarily intended to be completed by the Senior Environmental Health Officer / Official within your Council area with Principal responsibility for the Implementation of the Housing Health and Safety Rating System.	19.12.13	23.01.14	Yes	Yes	No	Organisation	O
	1010332492	Richard Brown	I would like to know details of anyone who has died with no known next of kin from 1/10/2013 to the day of your reply. If there are any new cases where the person died prior to 1/10/2013, but that were only dealt with after this date, pleas also include details.	20.12.13	17.01.14	Yes	Yes	No	Individual	I
Finance	1010331866	Chelliah Jogaraja	Payments received by the council in relation to residential developments: 1. How much was received by the authority in Section 106 payments resulting from residential-led development in (a) 2008/9, (b) 2009/10, (c) 2010/11, (d) 2011/12, (e) 2012/13, and (f) 2013/14 to date. 2. How much was received by the authority in Section 38 payments resulting from residential-led development in (a) 2008/9, (b) 2009/10, (c) 2010/11, (d) 2011/12, (e) 2012/13, and (f) 2013/14 to date.	06.12.13	09.01.14	Yes	Yes	No	Individual	I
	1010330723	Tracy Langley / Neil Walker	How much did you spend on electricity bills in each of the last two financial years (2011/12 and 2012/13) and in the first half of 2013/14 in all council buildings apart from schools. Can you tell me how much you specifically spent on the electricity for streetlights in each of the last two financial years (2011/12 and 2012/13) and in the first half of 2013/14.	18.11.13	17.12.13	Yes	Yes	No	Individual	I
	1010332312	Bryan Collett	Under the FOI Act 2000, please can you provide an Excel spreadsheet with contact telephone/email details of all council suppliers, whom the council spends over £500 per calendar year please	17.12.13	21.01.14	Yes	Yes	No	Campaign Group	C

HR	1010330179	Brian Kane	1. How many staff have been given (please give job roles) a) warnings b) been dismissed for improper use of Twitter and Facebook in 2012-13? 2. How many staff have been given (please give job roles) a) warnings b) been dismissed for improper use of Twitter and Facebook in 2011-12? 3. How many staff have been given (please give job roles) a) warnings b) been dismissed for improper use of Twitter and Facebook in 2010-11?	08.11.13	09.12.13	Yes	Yes	No	Media	M
	1010329834	Brian Kane	1) How many staff employed by the Council were overpaid in each of the financial years: 2010-11, 2011-12, 2012-13? 2) In total, by how much were staff employed by the Council were overpaid in each of the financial years: 2010-11, 2011-12, 2012-13?	02.11.13	03.12.13	Yes	Yes	No	Individual	I
	1010328388	Brian Kane	Could you please forward me the full organisational structure charts of your following departments (if possible could you please also provide names, job titles and direct telephone numbers). Legal- Human Resources – Finance - Housing	10.10.13	08.11.13	Yes	No	Yes - WBC website	Individual	I
	1010331439	Brian Kane	One of our current employees used to work for Watford Youth Offending Team can you please confirm their reason for leaving the following position? Name ***** , DOB 16.02.1958. Position held Youth Offending Team Prevention Manager (2009 ? 2011)	29.11.13	02.01.14	Yes	No	Yes - HCC	Organisation	O
	1010331276	Brian Kane	I am looking for some information regarding the employees you have on payroll. If you could provide me with the following: a.) The number of current employees on payroll that are earning the national minimum wage. b.) The number of FTEs that are earning the national minimum wage. c.) The number of current employees on payroll that are earning less than the UK living wage. d.) The number of current FTEs on payroll that are earning less than the UK living wage. e.) The number of contract workers earning less than the UK living wage.	28.11.13	02.01.14	Yes	Yes	No	Organisation	O
	1010330733	Brian Kane	Do you have a policy outlining to staff what efforts they are expected to make to reach their place of work during bad weather, particularly snow? - What is that policy?	14.11.13	13.12.13	No	Yes	No	Individual	I
IT	1010330586	Allan Caton	Does the Council use Cloud computing services? If so, which Cloud computing service and provider are being used? If known, in which country is the Cloud computing service's servers located? What measures are taken to ensure that content stored on the Cloud is compliant with the Data Protection Act?	15.11.13	16.12.13	No	Yes	No	Campaign Group	C
	1010330778	Allan Caton	Please can you provide the structure chart for your organisations IT / ICT / Information Systems Department. I would also be grateful if you are able to provide the names of managers and any direct lines and email addresses if applicable.	14.11.13	13.12.13	Yes	Yes	No	Organisation	O

Legal & Property	1010330587	Ian Browne / Clive Goodchild	I am interested to know when you propose to next procure a Facilities Management and Maintenance and Repair services to Watford Borough Council's non- housing portfolio of corporate and administrative buildings. I would appreciate an update on the above and if possible also, the following information: The Authority is currently engaged in a full OJEU process for the procurement of Building Compliance & Maintenance services through a single service provider. The stage 2 tender return date for successful bidders was 22nd October 2013. Appointment of any successful contractor is scheduled for 23rd Dec 2013 with a view to contract commencement on 1st April 2014 for a period of four years with an option to extend for a further four years. I.E. 2014-18 & 2019-23	14.11.13	13.12.13	Yes	Yes	No	Organisation	O
	1010328355	Caroline Harris	Does your council still hold prayers at the start of meetings?	09.10.13	07.11.13	Yes	Yes	No	Media	M
	1010328597	Carol Chen	am trying to find out more about a Right to Buy fraud that dates back to the 1980s - possibly 1988 involving a "hidden document" and resulting in Watford Council seeking the prosecution of a local law firm, possibly called Arnot & Co. I understand the name of the family affected were the Worrals	10.10.13	08.11.13	Yes	No - Information not held.	No	Individual	I
	1010330843	Carol Chen	1. How many employees have been asked to sign 'compromise agreements' or 'confidentiality agreements' in order to encourage them to keep quiet about matters concerning the council? 2. In each of these cases, please tell me how much money was handed over, if any, in severance pay? 3. In each case, please tell me who these employees were (i.e. what their job/role at the council was and WHY exactly they were paid of. I understand that some detail may not be available in order to protect their identities, but please give detail of the context of the agreement and their position)	18.11.13	17.12.13	Yes	Yes	No	Media	M
	1010331861	Carol Chen	I should like to request any assessment that the authority has made of compliance with the Local Authority Code of Publicity and specifically any documented assessment of the implications on council publications of the government's decision to strictly enforce the Code, as set out in Clause 39 of the Local Audit and Accountability Bill	02.12.13	06.01.14	Yes	Yes	No	Individual	I
	1010331864	Carol Chen	I should like to request any emails and / or letters the authority has had with the Department for Communities and Local Government relating to the Local Authority Code or Publicity and/or what is now Clause 39 (Code of Practice on Local Authority Publicity) of the Local Audit and Accountability Bill, between the dates of May 2010 and today	02.12.13	06.01.14	Yes	Yes	No	Individual	I
	1010332179	Pat Thornton	1) How many questions were asked by the public to the Mayor at each of the 10 most recent council meetings? 2) How many questions above were answered by the Mayor, how many were answered by other Cabinet members, and how many were not asked (e.g. due to questioner not attending or a time limit expiring)? 3) How many questions were asked by councillors to the Mayor at each of the 10 most recent council meetings?	12.12.13	16.01.14	Yes	Yes	No	Organisation	O

Multiple	1010329832	Karen Thurlow	The costs of all cancelled projects carried out by the council since January 2010. Please provide yearly breakdowns as well as details of each project.	30.10.13	28.11.13	Yes - Clarification e-mail sent on 30th October - No response.	No	No	Individual	I
	1010330777	Cliff Reade	(1)How much did the Council spend or are you budgeted to spend on Christmas lights in your local authority area (a) this year and (b) last year? (2) In how many locations is (a) the council funding Christmas lights this year and (b) what was the comparable number of locations last year? (3) Are you offering free parking in high streets this Christmas. If so, on how many days will this policy operate? (4) Do you offer a free Christmas tree recycling service? Does this include collection?	18.11.13	17.12.13	Yes	Yes	No	Individual	I
	1010331196	Pat Thornton	1. The cost of publishing your council agendas on paper (for public, council staff and press) for the years: 1. 2012-2013 2.2011-2012 2. 2010-2011 4. 2009-2010 5. 2008-2009 2.The cost of delivery to a). councillors, b). press and c). public for the same period. 3. Whether your council has discussed the possibility of issuing tablet computers / laptops to councillors.	25.11.13	24.12.13	Yes	Yes	No	Media	M
	1010331137	Cliff Reade	· List of Preferred PPE Suppliers that your organisation purchases from ? including the company name of the Supplier (Vendor) Total Annual PPE Spend for last financial year .Contact Names and details of your organisations? Purchasers of PPE (including purchaser department or named individual email address). Optional Data (provided within FOI Appropriate Limit). Total Annual PPE spend for last financial year broken down by individual PPE Supplier	26.11.13	03.01.14	Yes	Yes	No	Individual	I
	1010332255	Cliff Reade	I am writing to request information about the numbers and outcomes of Freedom of Information requests submitted to your authority in a 12 month period from 2012 to 2013. Please provide me with your dataset(s) concerning: I.The number of Freedom of Information requests received. II. The number of these that required further clarification. III. The number that were partly refused. IV. The number that were fully refused. V. The number that were responded to within a period of 20 working days.	16.12.13	20.01.14	Yes	Yes	No	Individual	I
Planning & Development	1010328384	Brian Scott	How many households were issued with a consultation form to complete in the following roads:Balmoral Road, Buckingham Road, Bushey Mill lane,Neston Road,Parkgate Road, Sandringham Road, Southwold Road, St Albans Road	09.10.13	07.11.13	Yes	Yes	No	Individual Watford Resident	IWR
	1010328615	David Noble	With respect to the new temporary planning extension laws which came into effect during May 2013 for a period of 3 years, please advise with respect to only detached properties in both a) WD17 postcode and b) Watford in general: How many applications were made for extend a property at the rear by between 6m and 8m behind the original wall (compared to the normal planning laws of max 4m)	14.10.13	12.11.13	Yes	Yes	No	Individual	I

	1010330784	Neil Farnsworth	1. Has any enforceable order or decision been made to compulsory purchase or acquire any property within your area? 2.If yes, please advise which addresses.	14.11.13	13.12.13	Yes - further clarification email sent on 19th November.	Yes	No	Organisation	O
	1010330849	Mei Carrigan	List of all bootsales & markets can the following information be supplied. Location name Full postal address Postcode Operators Business name Contact name Contact Number email address Season, Days that it operates, start time, end time, Licence start date, Licence end date.	17.11.13	17.12.13	Yes	Yes - Partly	No	Organisation	O
	1010330775	David Noble	Under the Freedom of Information Act I would like to know how many applications under the prior approval/notification procedure your authority has received for changes of use of buildings from office to residential without the need for planning consent since 31st May 2013. Please would you provide me with the number of requests to use the permitted development rights to change from office to residential (if any) by way of a reply to this email within 20 working days.	19.11.13	18.12.13	Yes	Yes	No	Organisation	O
	1010330912	David Noble	1) What is your affordable housing target for new developments, expressed as a percentage? 2) For the 12 months beginning 1 November 2012 and ending 31 October 2013, what percentage of new built units are classed as affordable housing? 3) How many applications to renegotiate the number of affordable housing units in a Section 106 agreement are you currently dealing with? 4) How many applications to renegotiate the number of affordable housing units in a section 106 agreement have you received since April 2013 when the Growth and Infrastructure Act became law?	21.11.13	20.12.13	Yes	Yes	No	Media	M
	1010330846	Liam Hornsby	I would be grateful if you provide the following information on the CPZ scheme in Watford. 1. How many residents have purchased a permit in each zone? 2 . How many residents have purchased more than one permit in each zone? 3. How much money does the scheme raise from each zone? 4. What is the cost of the scheme for each zone?	19.11.13	18.12.13	Yes	Yes	No	Individual Watford Resident	IWB
	1010331357	Tim Sanderson	I understand that Watford Borough Council owns The Arches Retail Park in Lower High Street, Watford, according to the Land Registry. I would like to know:1) When did the Borough Council become the owners (approximately) or have they always owned it.2) The name and address of the lease holder of the site. 3) the name and address of the managing agents of the site.	28.11.13	02.01.14	Yes	Yes	No	Organisation	O
	1010328875	David Noble	Details of the amount of Section 106 money you currently hold as an authority (designated for projects and / or developments). 2. The amount of money ? if any ? the authority have returned to developers (including interest added) in the past 10 years. 3. Details of the projects and S106 contributors (developers) relating to the monies returned in this period. 4. Reasons for why this money was unspent.	21.10.13	19.11.13	Yes	Yes	No	Media	M
	1010330166	Tim Woolridge	1.1 Who is the person or persons responsible for the operation of you CCTV Service within your Council? 1.2 Who is the person responsible for procuring additional CCTV equipment and services within your Council?	06.11.13	05.12.13	Yes	Yes	No	Organisation	O

	1010330437	Liam Hornsby	Does your council use vehicles equipped with CCTV to carry out parking enforcement ('mobile CCTV'), which is allowed under the Traffic Management Act 2004?	12.11.13	11.12.13	Yes	Yes	No	Media	M
	1010330605	Andy Smith	Apart from the first question which relates to the whole authority position, this request relates primarily to the council's role in owning / managing car parks in your local authority area. You may therefore wish to direct these questions to your Parking Services Manager (or equivalent) or your Departmental Information Guardian for this service area. However, I would be grateful if this request is treated entirely as a request under the provisions of FOIA, and therefore request that the 20 working days deadline for a full response is adhered to	13.11.13	12.12.13	Yes	Yes	No	Individual	I
	1010330785	Philip Bylo	1. Is there any land within the authority which is included in ?land for public purpose?? 2. If there is, can you please provide details?	14.11.13	13.12.13	Yes	Yes	No	Organisation	O
	1010330442	Tim Woolridge	1) Do you provide information (ie. CCTV footage) in response to third party requests made by Insurance Companies or other organisations under section 29 or section 35 of the Data Protection Act? 2) If you provide information, do you charge any fee for this service?	13.11.13	12.12.13	Yes	Yes	No	Individual	I
	1010331435	Sian Finney-McDonald	I am currently researching into Estcourt Conservation Area for a local magazine, FLEA. I would like to either know more information by email or in person, when I can visit yourselves at a convenient time.	30.11.13	03.01.14	Yes	No - Arranged face to face meeting	No	Individual	I
	1010331678	Liam Hornsby	a) The number of tickets for parking offences given out in the following years: 2010 2011 2012 2013 b) The number of these tickets for parking offences requested through Automatic Number Plate Recognition cameras	05.12.13	08.01.14	Yes	Yes - Partly	Yes - WBC website	Media	M
	1010331870	David Noble	Please provide the following details for all payments received under Section 106 planning agreements: ? The value of the payment ? The purpose of the payment ? The amount of the payment that has been spent ? The amount that has been committed but not spent ? The amount that has not been committed or spent ? The amount that has been repaid ? The reason for the repayment Please provide these details for the following years: ? 2012-2013 ? 2011-2012 ? 2010-2011 ? 2009-2010 ? 2008-2009 Please also provide details of any unspent money that dates back to before 2008-9.	10.12.13	14.01.14	Yes	Yes	No	Individual	I
	1010332446	Barbara Staples	Request regarding the number of Cycling Officers employed 2010 - 2013, also the promotion of walking and budget details relating to these.	19.12.13	23.01.14	Yes	No	Yes - HCC	Organisation	O
Revenues & Benefits	1010328617	Trude Leach	1. How many people are paying a) increased council tax or b) council tax for the first time since April this year as a result of the change from a national council tax benefit scheme to a localised council tax support scheme? 2. Of these people, how many are (a) a registered carer, (b) someone in receipt of disability- elated benefits, (c) a veteran or (d) a war widow?	14.10.13	12.11.13	Yes	Yes	No	Individual	I

	1010328356	Josie Oshisanya	Under the freedom of information act I require the statistics surrounding the bedroom tax, how many people in the borough have been effected by the bedroom tax? How many properties have been given back to the council and housing associations due to the bedroom tax, how many families have been re-housed in those properties and any other relevant information surrounding how the bedroom tax has effected people in the borough	09.10.13	07.11.13	No	No - withdrawn	No	Individual	I
	1010328088	Trude Leach	How many working age people are claiming Council Tax Support (CTS)? What is the maximum percentage of a working age CTS claimants council tax bill that is being funded under the council?s CTS scheme for 2013/14?	07.10.13	05.11.13	No	Yes	No	Individual	I
	1010328207	Trude Leach	We are running a series of freedom of information requests to gain better understanding of Discretionary Housing Payments (DHP). Our first Freedom of Information request was sent last August. This is our second request and refers to DHP cases and payments between April 1st and September 30th 2013.	09.10.13	07.11.13	No	No - Clarification mail sent, no response.	No	Organisation	O
	1010328709	Trude Leach	With regard to council tax owed to the council at March 31, 2013, the number of cases and the amount of money outstanding being chased using the following means: Reminders\Final Notices, Arrangements, Liability order, Attachment of earnings, Attachment of benefits, Bailiffs, Court Action, Charging Order, Insolvency, Any other means	16.10.13	14.11.13	No	Yes	No	Media	M
	1010328765	Trude Leach	addresses, rateable, values, class of use, permitted changes of use and space per unit (square footage) of empty commercial properties that are within the council area	17.10.13	15.11.13	Yes	Yes - Partly	No	Media	M
	1010330853	Trude Leach	We are writing to request a schedule (in an electronic spread sheet format if possible) of all National Non-Domestic Rate accounts in your billing authority area that still have a credit balance shown on them from any time from 1 April 1990 to date. The reason for the credit might be, but will not be limited to: closed account, alteration to the rating list, void relief awarded, section 44a relief awarded, certification, and transfers between accounts or interest.	20.11.13	19.12.13	Yes	No	Yes - WBC website	Organisation	O

	1010330718	Trude Leach	How much money has your council applied for in order to top up the Discretionary Housing Payment fund from: a) the Department of Communities and Local Government for permission to transfer money from your Housing Revenue Account to the DHP fund and, b) the Department for Work and Pensions for any of the additional DHP funds set out in the Department's circular HB U4/2013,30 July 2013: i) as part of the £5 million for isolated rural areas, ii) as part of the £20 million available for all LAs to submit bids for, and if so, how much have you been granted?	19.11.13	18.12.13	No	No - Clarification mail sent, no response.	No	Individual	I
	1010330844	Trude Leach	In order for us to advise and update our tenants accordingly, we would be most grateful if you could supply us with the following information in respect of DHPs 1. Any increase in DHP Budget for 2013 ? 14 2. Projected budget for 2014-15. 3. Budget spent so far. 4.Total Applications made. 5. Successful Applications. 6. Length of time to process from receipt of application	19.11.13	18.12.13	No	No - Clarification mail sent, no response.	No	Organisation	O
	1010331458	Trude Leach	I write to request a list of Companies (PLC and LTD) that have become liable for the non domestic rates from the 16th to the 30th Nov 2013. Could you please supply addresses and name of rate payers in your authority area please. Could you also include the RV and date they became liable.	28.11.13	02.01.14	No	Yes	No	Individual	I
	1010332253	Trude Leach	1. Addresses and rateable values of all empty commercial properties that are within Watford Borough Council area. 2. Names and addresses of the owners/occupiers of the properties, with the date the properties were vacated. 3. Account number or VOA property reference if available.	26.11.13	30.12.13	Yes	Yes	No	Organisation	O
	1010329721	Trude Leach	Could I please request a list of Ltd Companies and PLC's, their addresses and name of rate payers that have become liable for NDR from the 15th October - 31st October 2013 in your authority area please. I would also like to know the dates that they became liable and the rateable values if possible please	01.11.13	02.12.13	Yes	Yes	No	Individual	I
	1010329830	Trude Leach	Please provide the ratepayer's name(s) and rateable values in respect of the property listed below for the period 01/04/1995 ? 31/03/2002.	01.11.13	02.12.13	Yes	No - Information not available	No	Organisation	O
	1010329727	Trude Leach	Please provide the ratepayers and the charges levied (including any reliefs, exemptions or write offs) in respect of the properties listed below for the financial years 01/11/2005 to 31/03/2008.	30.10.13	28.11.13	Yes	Yes	No	Organisation	O
	1010329833	Trude Leach	The name of all bailiff companies that the council has used for the recovery of council tax in the council tax years ending 2013, 2012, 2011.	01.11.13	02.12.13	No	No - withdrawn	No	Individual	I

	1010329703	Trude Leach	Under the Freedom of Information Act I would like to request details of all commercial properties where a Completion Notice has been served within the past 3 years in order that the property may be entered into the Rating List. Details required include the date that the notice was issued, the effective date for when the property will be entered into the rating list, the address and ratepayer name.	01.11.13	02.12.13	Yes	Yes	No	Organisation	O
	1010331869	Trude Leach	I would be grateful for a complete list of all non-residential real estate assets owned by Watford Borough Council either in full or part ownership. I would also be grateful if you could provide the rateable value for the property and if the property is currently up to date with its business rate payments where applicable.	09.12.13	13.01.14	No	Yes	No	Individual	I
	1010329905	Trude Leach	Please could you provide me with the following information from your NNDR data base for those properties that are listed as vacant for business rate purposes Billing account number Address Vacancy start date or Relief start date Rateable value Property analysis code i.e. shops and premises, industrial, office and premises	04.11.13	03.12.13	Yes	Yes	No	Organisation	O
	1010330174	Trude Leach	Please provide the ratepayer in respect of the property listed below for the period 01/04/2004 to 31/10/2005. 7, LORD STREET, WATFORD, WD17 2LL	08.11.13	09.12.13	Yes	Yes - Partly	No	Organisation	O
	1010330850	Trude Leach	Could I please request a list of Ltd Companies and PLC's, their addresses and name of rate payers that have become liable for NDR from the 1st November to the 15th November 2013 in your authority area please. I would also like to know the dates that they became liable and the rateable values if possible please	15.11.13	16.12.13	No	Yes	No	Individual	I
	1010330715	Trude Leach	(a) addresses of empty residential properties that are within the Watford Borough Council area; and (b) the names of the owners of those properties referred to	14.11.13	13.12.13	Yes	Yes	No	Individual	I
	1010330588	Trude Leach	Please provide me with the following information for each commercial property in your local area with rateable value up to £18000 1) Address of the property 2) VOA Billing Authority Number (BA Reference Number) 3) Name of the Ratepayer 4) 2010 rating list value £ 5) Type of the Relief granted for 2013/2014 ie: Empty property, Small Business Rates Relief, Mandatory, Discretionary or None	14.11.13	13.12.13	No	Yes	No	Individual	I
	1010330606	Trude Leach	Please provide the following information, most probably held by your Housing Benefit staff: 1.) The number of appeals to FtT against decisions taken within your authority on a) housing benefit in general and b) where removal of the spare room subsidy was the main subject of appeal, since 1 April 2013, including those filed and withdrawn, and those not yet heard.	13.11.13	12.12.13	No	Yes	No	Organisation	O

	1010331456	Trude Leach	I would like to know further details of the 20 landlords (excluding housing associations) whose tenants collectively received the largest amounts of housing benefit from your council in the last financial year 2012/13.	02.12.13	06.01.14	No	Yes	No	Organisation	O
	1010331484	Trude Leach	How many people are paying a) increased council tax or b) council tax for the first time since April this year as a result of the change from a national council tax benefit scheme to a localised council tax support scheme?	02.12.13	06.01.14	No	Yes	No	Individual	I
	1010331591	Trude Leach	I am conducting some research into local council's use of discretionary relief and hardship relief; and would be most appreciative of your assistance in answering the following questions. 1. Since the introduction of the power for local authorities to reduce the business rates of any local ratepayer (under Section 69 of the Localism Act 2011) a) how many times has the Council used this power (excl. Charities) and b) what was the monetary amount of this relief (excl. Charities)?	03.12.13	06.01.14	No	No - Clarification mail sent, no response.	No	Organisation	O
	1010331900	Trude Leach	In relation to your response, I would like to take the time to thank you for your assistance with this matter. I would also like to request the council tax exemption classes for the properties (and any others that may have become empty since our last correspondence), under the Freedom of Information Act 2000.	10.12.13	14.01.14	No	No - Clarification mail sent, no response.	No	Individual	I
	1010331873	Trude Leach	The following questions relate to applications for Discretionary Housing Payments (DHPs) for assistance with the impact of the April 2013 Housing Benefit changes for social rented sector tenants, during the current financial year.1)What is the shortest period of time you have awarded a DHP for? 2) What is your average length of award for a DHP?	10.12.13	14.01.14	No	No - Clarification mail sent, no response.	No	Organisation	O
	1010331874	Trude Leach	The following questions relate to applications for Discretionary Housing Payments (DHPs) for assistance with the impact of the April 2013 Housing Benefit changes for social rented sector tenants, during the current financial year. Please could you provide a breakdown of DHP applications received, awarded, refused and still being processed by whether or not the applicant has stated that they, or a member of their household, has a disability or health condition, as follows: Financial year 2013-14 Disabled Non-disabled All applicants Total number of DHP	10.12.13	14.01.14	No	No - withdrawn	No	Organisation	O

	1010331902	Trude Leach	In accordance with the above Act could I put you to the trouble of providing details of the credits held on your records for ratepayers in respect of payment of Business Rates. The information I require would be the Ratepayer name, address, credit amount and the financial year the credit sits in. This would only be for Limited Companies (corporate) and Government Bodies and not for individuals (sole traders, partnerships).	11.12.13	15.01.14	No	Yes	No	Organisation	O
	1010332313	Trude Leach	1. The total council tax charged to all council tax payers (including Council Tax Support claimants) during the course of 2013/14 (current estimate, 2013/14 tax only) 2. The total council tax collected from all council tax payers (including Council Tax Support claimants) during 2013/14, as of 1st December 2013 (2013/14 tax only)	18.12.13	22.01.14	No	Yes	No	Individual	I
	1010332178	Trude Leach	I am writing to request a list of Ltd Companies and PLC's, their addresses and name of rate payers that have become liable and date they became responsible for NDR from the 1st Dec - 15th Dec 2013 throughout your council area if possible please under the freedom of information act 2000.	15.12.13	20.01.14	No	Yes	No	Individual	I
	1010332500	Trude Leach	1. Number of DHP applications in the period from the beginning of April to the end of September 2013. 2. Number of DHP awards in the period from the beginning of April to the end of September 2013.	20.12.13	24.01.14	No	No	No	Individual	I
	1010332496	Trude Leach	Addresses and rateable values of commercial properties that are within your district council up to a rateable value of £12,000 who are not currently receiving Small Business or Rural Rate Relief in the form of a spreadsheet. It would be helpful if you could include business classification and account numbers.	21.12.13	27.01.14	No	No - Clarification mail sent, no response.	No	Individual	I

FOI Requests - 4th Quarter (January - March 2014)

FOI Requests - 4th Quarter (January - March 2014)										
First										Total - 156
Category codes:										
I (Individual no address/not WBC resident) IWB (individual WBC resident) C (campaign group) M (Media) O (Organisation)										
SERVICE	CASE REF	Handling Officer	REASON FOR REQUEST	DATE RECEIVED	DUE DATE	RESPONDED WITHIN TIMESCALE? (Y/N)	INFORMATION PROVIDED? (Y/N)	CUSTOMER ADVISED ON ALTERNATIVE LOCATION OF INFORMATION (Y/N)	Individual or Organisation	CAT
Community & Customer Services	1010337975	Helen Smith	Please send me: How many mobile phones does the council use? How many laptops does the council use? Do you use a recycling company to recycle these devices under the WEEE directive? What recycling company do you use? If you do not use a recycling company, why not? What is the most important part of recycling these devices? When is your upgrade due?	11-Mar-14	09-Apr-14	No	Yes	No	Organisation	O
	1010335939	Helen Smith	Mobile Phones:1. Existing Supplier(s) - If there is more than one supplier please split the contract up including the contract value, number of users, duration, contract dates and internal contact details. 2. Annual Average Spend- Can you please provide me with the average annual spend over the 3 years. If this is a new contract can you please provide the estimated annual spend. 3. Number of Users- Number of connections for each network provider.	31-Jan-14	03-Mar-14	Yes	Yes	No	Individual	I
	1010335651	Richard Brown	Can you please supply the county council food authority food law enforcement policy under the freedom of information act and any hygiene improvement notices that have been issued to food business operators for the last 5 years.?	28-Jan-14	26-Feb-14	Yes - Request forwarded from HCC.	No - Clarification mail sent if info still required.	No	Individual	I
	1010335661	Danielle Negrello	I am sending you this e-mail to inquire about your council's current use of channel shifted methods of communication with the citizens. I am currently on a placement at Firmstep, a company whose products involve moving their client councils to channel shifted methods of communication. For this reason I am trying to do some research into the extent of channel shift across the country, and was hoping for your cooperation in just answering a handful of questions. Any response will be helpful, particularly numbers related to your channel shift.	27-Jan-14	25-Feb-14	Yes	Yes	No	Organisation	O

1010336280	Sarah Turnbull	Please could you kindly send me any information you may hold relating to public or welfare funerals and/or persons who have died with no known next of kin since 1/9/13 to the day of your reply. Please include: 1. full names of deceased persons, 2. dates of death, 3. marital status, 4. maiden surnames of married or widowed females, 5. dates of birth or ages at death, 6. last known addresses, 7. estimated value of estates, 8. date(s) when the information was passed (or formation that is about to be or likely to be passed) to the Treasury Solicitor or the Duchy of Lancaster or Cornwall. If your authority holds this information on your website, please confirm whether or not your website information is up to date. If it is not please provide full details of any unpublished cases, as per the questions above.	10-Feb-14	11-Mar-14	Yes	Yes	No	Individual	I
1010338446	Richard Brown	I would like to know for 2013-14 (the whole year, or as much of it as you have information for) and the five preceding financial years: 1) How many inspections there were by carried out by this council of houses in multiple occupation 2) How many investigations there were into suspected breaches of the rules regarding houses of multiple occupation 3) How many prosecutions there were for owning a house in multiple occupation that is unlicensed; and how many of these were successful 4) How many prosecutions there were for permitting more than an agreed number of people or households to live in a property; and how many of these were successful	17-Mar-14	15-Apr-14	No	Yes	No	Individual	I
1010338846	Sarah Turnbull	Please could you kindly send me any information you may hold relating to public or welfare funerals and/or persons who have died with no known next of kin since 1/12/13 to the day of your reply.	25-Mar-14	24-Apr-14	Yes	Yes	No	Individual	I
1010338801	Kay Parritt	1- How many people/families have been housed full time by the Council after being placed in temporary accommodation which does not include hostels, ie House or flat after being declined housing due making themselves intentionally homeless in the last 5 years? 2- How many people/families have been declined full time housing by the council after being placed in temporary accommodation by the council which does not include hostels, ie House or flat after being declined housing due making themselves intentionally homeless in the last 5 years?	19-Mar-14	17-Apr-14	No	Yes	No	Individual	I
1010339338	Neil Walker	· Does your authority have an association with an external trading company/organisation (e.g. has your organisation set up an external trading company)? If yes to the above please can you list what services/products are currently in trade or have previously been sold · Does your authority have a team which deals with business/service improvement internally and developing new income streams through new projects? If yes to the above can you please list some recent examples of innovative projects which have been completed and/or underway (and if possible any capital made)	24-Mar-14	24-Apr-14	No	No	No	Organisation	O

1010337453	Lynn Lovelock	1) How many applications were made to Watford for a Disabled Facilities Grant? 2009/10 2010/11 2011/12 2012/13	01-Mar-14	01-Apr-14	Yes	Yes	No	Individual	I
1010335052	Jeff Leib	Please see attached bus lane survey for all licensing authorities could you just take quick look to see if your council details are correct as quite a few councils have changed the use of bus lanes	24-Jan-14	24-Feb-14	Yes	Yes	No	Organisation	O
1010337974	Sarah Turnbull	The number of Public Health Funerals have been arranged by the council in the financial years 2010/11, 2011/12, 2012/2013 and the most up-to-date data you have for 2013/14. Please break this down by year, so that it is possible to see how many were arranged in each financial year.	11-Mar-14	09-Apr-14	Yes	Yes	No	Individual	I
1010337449	Phil White	a). issued to members of the public for littering in each of the last four years, b). how many of these fines were for dropping cigarettes in each of the last four years c). the total amount of money the council has received through these fines in each of the last four years	28-Feb-14	31-Mar-14	Yes	Yes	No	Individual	I
1010334648	Jeff Leib	1) How many scrap metal dealer site licences has your local authority issued since the Scrap Metal Dealers Act 2013 came into force on October 1, 2013? 2) How many scrap metal dealer collector's licences has your local authority issued since the Scrap Metal Dealers Act 2013 came into force on October 1, 2013? 3) How many site licences has your council refused since the Scrap Metal Dealers Act 2013 came into force on October 1, 2013?	22-Jan-14	20-Feb-14	Yes	Yes	No	Individual	I
1010336376	Gary Oliver	letter received req FOI for figures spent on arts development support, heritage museums	11-Feb-14	12-Mar-14	Yes	Yes	No	Organisation	O
1010337893	Helen George	We are conducting research which seeks to examine the experiences of single homeless households who seek assistance from their local authority. We plan to compare experiences across Great Britain and between local authorities. The first stage of the research is to gather key data that local authorities hold on single homelessness but do not necessarily report to national governments. Later stages of the research will explore experiences of homeless people and the perceptions of homelessness managers in a more qualitative manner.	06-Mar-14	04-Apr-14	Yes	Yes	No	Organisation	O
1010337166	Jeff Leib	We are updating our records of Public & Private Hire Taxi Plate Holders Licensed by your local authority. As previously we are requesting you to supply us with name, address and postcode of these plate holders.	21-Feb-14	24-Mar-14	Yes	No - on advice of Information Commissioner	No	Organisation	O
1010334224	Richard Brown	May I please obtain information on how many stray horses have been impounded in Watford over the last five years?	12-Jan-14	10-Feb-14	Yes	Yes	No	Individual	I
1010337971	Sarah Turnbull	I would like information on people dying with no next of kin being known at the time of death from 1/12/13 to the day of your response to this request. If someone died before 1/12/13 but the case has only come to your attention since, could you please also include details	10-Mar-14	08-Apr-14	Yes	Yes	No	Individual	I

	1010335237	Sarah Turnbull	Request for information on Pet Shop licences.	27-Jan-14	25-Feb-14	Yes	Yes	No	Organisation	O
	1010335939	Helen Smith	Mobile Phones:1. Existing Supplier(s) - If there is more than one supplier please split the contract up including the contract value, number of users, duration, contract dates and internal contact details. 2. Annual Average Spend- Can you please provide me with the average annual spend over the 3 years. If this is a new contract can you please provide the estimated annual spend. 3. Number of Users- Number of connections for each network provider.	31-Jan-14	03-Mar-14	Yes	Yes	No	Individual	I
	1010335208	Jeff Leib	1 If an operator makes a check with the licensing office to check if a driver has renewed his badge at the time of licence expiry will you provide this information to the operator. This would relate to a driver that works for the operator making 2 If an operator makes a check to see if a private hire vehicle licence has been renewed at the time of licence expiry will the licensing office confirm whether or not the licence has been renewed. This would apply to a vehicle licence that is operated by the operator asking the question. 3 does the council keep a centralised log of its taxi licensing enforcement activity so that statistics and details of enforcement can be easily accessed.	24-Jan-14	24-Feb-14	Yes	Yes	No	Organisation	O
	1010336782	Sarah Turnbull	How many departments within the council are involved when there is a public health funeral/national assistance burial/welfare funeral? What is the name of the staff member and departments involved? For each staff member involved in ensuring that the funeral takes place, what is his/her job title and/or duties they are responsible for?	19-Feb-14	20-Mar-14	Yes	Yes	No	Individual	I
	1010334200	Richard Brown	Ref: Rising dump at 38 Bedford Street, WD24 5DT, Watford Following a visit from an Environmental Health Visitor on 23/12/2013 in our property we occupy as private tenants at 38 Bedford Street, WD24 5DT, Warford We would like kindly request an information in relation to a rising dump in the property: 38 Bedford Street in Watford, WD24 5DT. This will help us to determine what steps should we make next as we have 21 months daughter and a rising dump is a serious matter for her health.	16-Jan-14	14-Feb-14	Yes	Yes	No	Individual	I
	1010336143	Neil Walker	I am trying to establish to what extent schemes have been used in the past and if any involve the Governments current chosen scheme under the Energy Companies Obligation (ECO).	06-Feb-14	07-Mar-14	Yes	Yes	No	Organisation	O

	1010337897	Helen George	What was your Local Authority's Supporting People budget in 2010/2011, 2011/2012, 2012/2013 and 2013/14? What was your LAs budget for providing housing-related support specifically for single homeless people in 2010/2011, 2011/2012, 2012/2013 and 2013/14? How many bed spaces for single homeless people did your LA provide in 2010/2011, 2011/2012, 2012/2013 and 2013/14? How many providers of housing-related support services for single homeless people were there in your LA in 2010/2011, 2011/2012, 2012/2013 and 2013/14?	07-Mar-14	07-Apr-14	Yes	Yes	No	Individual	I
	1010336221	Jago Durant	How much did your organisation spend on printer toner and inkjet cartridges in 2012/13? (if 2012/13 is not yet available please provide for 2011/12) 2) What provider(s) did your organisation use for the supply of printer toner and inkjet cartridges in 2012/13? (if 2012/13 is not yet available please provide for 2011/12)	10-Feb-14	11-Mar-14	Yes	Yes	No	Individual	I
	1010337568	Helen George	1. How many households (including single tenants, families, co habitants, any makeup of tenants) have been relocated from London counties to Hertfordshire (Watford) in (separately) 2012, 2013 and 2014 so far? 2. How many households (including single tenants, families, co habitants, any makeup of tenants) have been relocated from Hertfordshire (Watford) in (separately) 2012, 2013 and 2014 so far? 3. What percentage of these tenants were relocated to a) Birmingham b) North Wales 4. How many families who were relocated have children (including single parent families)? 5. What nationalities were the people who were relocated?	03-Mar-14	01-Apr-14	Yes	Yes	No	Media	M
	1010334064	Neil Walker	(a) whether you are currently undertaking, or have any plans to undertake, energy efficiency or insulation work under the ECO scheme and, if so: (b) how many households were planned to received measures, (c) how many measures were planned to be installed, (d) when the work was due to start, (e) if the work is (i) going ahead as planned, (ii) has been revised and if so what revisions have been made to the original plan of work, (iii) has been put on hold and (iv) has been cancelled.	13-Jan-14	11-Feb-14	Yes	Yes	No	Individual	I
	1010334647	Jeff Leib	. Whether there have been any new betting premises licence applications, applications to vary default hours, licence surrenders or licence revocations in the last 4 months. If you have recently provided this information, I would be grateful if you would provide an update concerning any recent changes. If you have received any such applications, please can you provide brief details:- The name of the applicant and the address of the premises; The date the application was granted (if appropriate); The hours applied for (if appropriate);	22-Jan-14	20-Feb-14	Yes	Yes	No	Organisation	O
	1010334225	Jeff Leib	1. The name and address of all premises that have surrendered a license to sell alcohol since January 1st 2008. 2. The date each license was surrendered. 3. If possible, a brief description of the former premises (e.g. pub, bar, off-license).	13-Jan-14	11-Feb-14	Yes	Yes	No	Media	M

1010334299	Sarah Turnbull	I would like information on people dying with no next of kin being known at the time of death from 1/11/13 to the day of your response to this request. If someone died before 1/11/13 but the case has only come to your attention since, could you please also include details, as follows: Surnames and forenames or initials, Dates of death, Age at death or date of birth, Place of birth, Marital status, Maiden surnames of married or widowed women, Usual address at time of death, Approx. value of their estate if known The date you sent information to the Treasury Solicitor (or, if in Lancashire, the Duchy of Lancaster, or, if in Cornwall, the Duchy of Cornwall), or confirmation that this action was not applicable.	21-Jan-14	19-Feb-14	Yes	Yes	No	Individual	I
1010337251	Sarah Turnbull	I would like to know details of anyone who has died with no known next of kin from 1/12/2013 to the day of your reply. If there are any new cases where the person died prior to 1/12/2013, but that were only dealt with after this date, pleas also include details. Please also supply a list of any Public Health Act Funerals carried out from the above date (also known as Welfare or Environmental Health Act funerals) if this does not form part of your reply to the above. This should include funerals carried out by the council or on behalf of any third party.	25-Feb-14	26-Mar-14	Yes	Yes	No	Individual	I
1010336854	Karen Thurlow	- How much did your council, and its constituent departments, spend on purchasing paper and paper products - (such as pads, copier/fax/printer paper, post-it notes etc) in the financial years 2011/2012, 2012/2013 and in the first six months of the current	19-Feb-14	20-Mar-14	Yes	Yes	No	Individual	I
1010334196	Josie Oshisanya	1. How many people are under Council?s Housing waiting list at present ? Would you please specify the age group, gender and the number of minorities,BME community who are in the council's housing waiting list. 2. Would you please give specify how many people have applied for one bedroom, two bedroom, three bedroom, four bedroom,Five bedroom in year 2012-2013? 3.Please provide number of how many people you have accommodated following the statutory duty under housing act who have been declared themselves as homeless and sissified the homelessness assessment process. Please give number by year starting from January 2012 to December 2013.Please also specify their gender,age group and if possible ethnic identity	18-Jan-14	18-Feb-14	No	No	No	Individual	I
1010337442	Sarah Turnbull	How many public health funerals, carried out as part of the council's duties under the Public Health (Control of Disease) Act 1984, did the council carry out in 2009, 2010, 2011, 2012 and 2013.	28-Feb-14	31-Mar-14	Yes	Yes	No	Individual	I
1010332888	Sarah Turnbull	The names of all Public Health Funerals estates passed or in the process of being referred (pending referral) to the Treasury Solicitor (BV) Department, Duchy, QLTR, NUHU since July 2013	06-Jan-14	04-Feb-14	Yes	Yes	No	Individual	I

Corporate & Client Services	1010338133	No details	1) How many people are currently employed by Watford Borough Council in communications, marketing, press officer and public relations roles, including retained staff from outside agencies. 2) How many people were employed by the council in communications, marketing, press officer and public relations roles, including retained staff from outside agencies, in each of the last four years (2012/13, 2011/12, 2010/11, 2010/09)? 3) How many people are employed by the council in total? 4) What is the total amount of money budgeted for communications, marketing, press office and public relations in the year 2013/2014, including but not limited to salaries, bonuses, campaigns, consultants and training courses?	16-Mar-14	14-Apr-14	Yes	Yes	No	Media	M
	1010338946	Kathryn Robson	1. The number of applications made for plots at the Council's allotments sites at Holywell, Vicarage Road & Brightwell, Scammell Way since January 2013. 2. The number of offers made by Watford Borough Council to applicants for these two sites since January 2013. 3. The number of offers accepted by Watford Borough Council and tenancies signed for plots at these two sites since January 2013. 4. The number of current vacant plots at both sites (please breakdown the total number of vacant plots by each site).	25-Mar-14	25-Apr-14	Yes	Yes	No	Individual	I
	1010336722	Laura Allen	I would like a list of the following all from the 01/01/13 - To Present Day: Vehicle Purchases; In order of spend, Where they were purchased, from (which company (branch where applicable/available)) Top 10 will be sufficient. Parts/Repairs/Maintenance Purchases; In order of spend, Where they were purchased from (which company (branch where applicable/available)) Top 30 will be sufficient	14-Feb-14	17-Mar-14	Yes	Yes	No	Individual	I
	1010337985	Mark Jeffrey	I would like to know how much money in total was spent by Watford Borough Council on corporate communications, given in individual figures for the years 2011, 2012, 2013 and 2014 so far, or for the equivalent financial years. These figures should include (but not necessarily be limited to) the total amount spent on personnel such as press teams ? a total which should be individually given and broken down into total salary costs and expenses ? as well as separate figures showing the total spent on producing, printing and distributing council publications such as magazines and newsletters.	13-Mar-14	10-Apr-14	Yes	Yes	No	Media	M
	1010335941	Kathryn Robson	Under the freedom of information act please can you provide the recorded GIS data held by the Council of the two distances measured by road and foot from Farm Terrace Allotments to the proposed replacement site for Farm Terrace to the rear of the existing allotment site at Paddock Road. The measurements taken from the GIS data are referenced on page 5 of the councils 2nd submission to the Department for Communities and Local Government to deregulate Farm Terrace Allotments.	29-Jan-14	27-Feb-14	Yes	Yes	No	Individual	I

	1010335195	Paul Rabbitts	Copies of all inspections carried out for Oxhey Park from 01.07.11 to date. Details of all defects recorded for Oxhey Park from 01.07.11 to date. Details of all repairs carried out in Oxhey Park from 01.07.11 to date. Details of complaints against the Councils relating to Watford Council from 01.07.11 to date	03-Jan-14	03-Feb-14	Yes	Yes	No	Individual	I
	1010334744	Rona Clayton-Robb	1. When trees in are pruned or felled by or as part of work done or ordered by the council, do council employees do this or are external contractors used? 2. If you have council workers undertaking this work, what process, policy or procedure do you have in place to dispose of timber? 3. If you do have a process, policy or procedure in place to dispose of timber, how is this audited to prevent timber from being disposed of outside of the process, policy or procedure? 4. If you do not have a process, policy or procedure in place for the disposal of timber, how do you ensure it is not stolen / misappropriated? 5. Does, or is the council planning to sell timber that it does not put to other practical use? 6. Do council staff have the right to take timber for their own purpose, be that for private use or for them to sell?	23-Jan-14	21-Feb-14	Yes	Yes	No	Individual	I
	1010339738	Peter Nelson	1a. Do you have a policy or guidelines (or document by similar name) for staff on your organisation's permissible use of social media for business purposes / for use in connection with the work of the organisation? 1b. If yes, when was this policy (or guidelines) introduced? 1c. Please also provide an electronic copy (or link to online version) of the policy and / or guidelines. 2a. Do you provide guidelines (or document by similar name) for staff on the use of social media for business or personal purposes? 2b. If yes, when were these guidelines (or document by similar name) introduced?	31-Mar-14	01-May-14	Yes	Yes	No	Individual	I
	1010337973	Jamie Sells	We wish to better understand your organisations service provision in relation to commercial waste (Trade Waste).	07-Mar-14	07-Apr-14	Yes	Yes	No	Organisation	O
	1010333116	Hayley Page	Please could you let me know how many abandoned cars have been removed by the local authority in your area from public places in 2013.	07-Jan-14	05-Feb-14	Yes	Yes	No	Organisation	O
	1010336633	Hayley Page	1) What is your policy on dealing with dead pets which are found by your workers 2) If your policy is to freeze the pets, could you please provide the following information: a) Please list all animals which you have frozen since March 2012, including the type and quantity of each animal. b) For how long do you store animals before destroying them? c) The number of animals that were frozen in the past two years and which were retrieved by their owners d) The cost of storing/freezing the animals on a yearly basis e) Details of the animal which has been stored the longest, including length of time and type of animal.	27-Jan-14	25-Feb-14	Yes	Yes	No	Individual	I
	1010337398	Tracey Jolliffe	I'm undertaking detailed research into the provision for Muslim Burial in and around London and would be very pleased if you could provide me with information	03-Mar-14	01-Apr-14	Yes	Yes	No	Individual	I

	1010335650	Rona Clayton Robb / Kathryn Robson	Please can you supply the information the Council holds in relation to the closure of the waiting list for Farm Terrace allotments that I understand was announced during 2012. The scope of my request covers meeting notes, internal emails (including employees and elected representatives of the council) and announcements made by the Council that not only state the closure of the list but the reasons and background to the decision.	29-Jan-14	27-Feb-14	Yes	Yes	No	Individual	I
	1010337437	Julietta Federico	1.How many swimming pools located in the Watford local authority area were available to the public at 1 April 2010 and of those how many were: a) 25m pools; b) 50m pools and c) other pools. 1.Please indicate against each category how many were: 1.located in premises owned and operated by the local authority 2.Located in premises owned by the local authority but operated by a third party 3.located in premises not owned or operated by the local authority 4.Located in a school premises and whether the school is state run, academy or any other status.	26-Feb-14	27-Mar-14	Yes	Yes	No	Individual	I
Democracy & Governance	1010338948	Clive Goodchild / Ian Browne	How many lifts are managed by the council (including all passenger lifts, platform lifts, goods only lifts, dumb waiters etc)? Do the lifts have a comprehensive (including maintenance visits, parts and labour included) or basic (maintenance visits only included, all call outs / repairs charged additionally) maintenance contract? How much is the annual maintenance cost per lift (e.g. ?headline? cost on last tender quote)? a) How much in addition to contract (i.e. question 3, above) is spent per year (i.e. call outs due to misuse etc)? b) How much in addition to contract is spent per annum on major works such as installations and refurbishments?	26-Mar-14	29-Apr-14	Yes	Yes	No	Organisation	O
	1010338044	Ian Browne	1. Do you employ a specialist to regularly service automatic doors at your properties? 2. If so, who is employed to carry out this service? 3. How many automatic doors are included in the service? 4. How many times per year are they serviced? 5. How much do you pay for this service annually?	11-Mar-14	09.04.14	Yes	Yes	No	Organisation	O
	1010338800	Carol Chen	I write further to my earlier telephone conversation with your Kay Parritt. Ms Parritt informed me that I may be able to obtain Watford Borough Council?s policies in relation to disabilities, equality and mental health from you.	17-Mar-14	15-Apr-14	Yes	Yes	No	Organisation	O
	1010336020	Clive Goodchild	1. The name of the contractor for your confidential shredding service and the amount charged by them. 2. The number of bins/containers placed on site for confidential waste and the frequency of collection. 3. The date of the next tender for this contract. 4.The name, telephone number and email address of the person responsible for this.	05-Feb-14	06-Mar-14	Yes	Yes	No	Organisation	O
	1010336069	Lin Withey-Jones	1. Is any of the land within your area registered as common land or town or village green under the Commons Registration Act 1965 or the Commons Act 2006?	05-Feb-14	06-Mar-14	Yes	No	Yes - HCC	Organisation	O

	1010336867	Jason MacKenzie	I am writing to request the amount of Compulsory Purchase Orders on council owned land within your council at this time. Secondly, would you be able to let me know if there have been any other CPO orders within the council in the last two years and the outcomes of the order?	19-Feb-14	20-Mar-14	No	Yes	No	Individual	I
	1010336319	Carol Chen	a) A hyperlink to your Council's list of datasets; b) Answer 'yes' or 'no' as to whether there is a dataset regarding Business rates and ratepayers in particular; c) If the answer to b) is 'No?', please explain why Business Rates are not included for publication whilst referencing the below; (2A) A publication scheme must, in particular, include a requirement for the public authority concerned? (a) to publish? (i) any dataset held by the authority in relation to which a person makes a request for information to the authority, and (ii) any up-dated version held by the authority of such a dataset, unless the authority is satisfied that it is not appropriate for the dataset to be published	07-Feb-14	10-Mar-14	Yes	Yes - Partially	Yes - referral to WBC website.	Individual	I
	1010334735	Gordon Amos / Tom Henry	How many postal votes were cast in each local and national election in the years 2010, 2011, 2012 and 2013? Please break the results down by year and election. How many postal votes were rejected and therefore not considered in the final results because of irregularities in the way they were completed suggesting possible fraud?	23-Jan-14	21-Feb-14	Yes	Yes	No	Media	M
	1010339096	Fran McKillop / Pat Thornton	1. Does the Council pay towards a Pension for the elected Mayor? 2. If so, is the contribution towards the local government scheme or a private pension, and how is the contribution calculated? 3. How much has the Council contributed to the elected Mayor's pension, and how much does the Mayor contribute; Can these figures be provided for the past 5 years? 4. If the pension is provided under the local government scheme, are additional council contributions likely to be needed to 'top up' the pension to fund the benefit?	29-Mar-14	01-May-14	Yes	Yes	No	Individual Watford Resident	IWR
	1010337167	Howard Hughes	Which vendor do you use for your eprocurement/tendering solution? When does the contract expire? What is the value of said contract? How long is the current contract term?	21-Feb-14	24-Mar-14	No	Yes	No	Individual	I
	1010337456	Sheila Makokha	I am undertaking a study into construction projects. Please can you let me have the following information for each construction contract over £300k that have been completed in the last three (3) years:	01-Mar-14	31-Mar-14	Yes	Yes	No	Organisation	O
Finance	1010336716	Karen Thurlow	I require the organisation to provide me with contract information relating to insurance services which include the following: Motor Property Accident and Liability	17-Feb-14	18-Mar-14	Yes	Yes	No	Individual	I
	1010336423	Bryan Collett	How much has your council paid out to motorists whose vehicles have been damaged by bin lorries in the past five years? -I am aware refuse wagons emptying bins across the borough have collided with or bumped into cars belonging to members of the public, causing damage. - Owners of the damaged vehicles have taken legal action against local authorities, which have then paid such members of the public compensation.	12-Feb-14	13-Mar-14	Yes	Yes	No	Media	M

	1010337634	Bryan Collett	I am a PhD student at the University of Manchester studying corporate governance in different contexts and I am interested in how councils operate at the organisational level. I am undertaking a quantitative study based on using various financial statements across time and considering numerous variables. To help me with my thesis I am requesting your statement of accounts from FY 2000 to FY 2013. I appreciate that some of these are already located on your website / publically available.	05-Mar-14	03-Apr-14	Yes	Yes - Partially	Yes - WBC website	Organisation	O
	1010337169	Bryan Collett	How much has been paid to your Local Authority from the Department for Communities and Local Government in respect to the New Homes Bonus? How much of this money has been used to build new homes? How many homes have been build using this money?	24-Feb-14	25-Mar-14	Yes	Yes	No	Individual	I
	1010334649	Bryan Collett	Does your organisation insure with Zurich Municipal via their Select group of policies - Yes/No If yes, does your organisation have an All Risks - Part K policy under the select group of policies - Yes/No This is the policy which provides wider perils cover for higher value items and where All Risks cover is needed. It would normally reside under Part K of the select policies but may the contained in another section depending on how your policies are arranged.	22-Jan-14	20-Feb-14	Yes	Yes	No	Individual	I
Human Resources	1010337430	Brian Kane	Requesting contract information regarding our Current Smoking Cessation Programme, Current health Trainer Programme, Weight management Programme, Current NHS health Check Programme	24-Feb-14	25-Mar-14	No	Yes	No	Organisation	O
	1010337149	Brian Kane	1. Does the council have a policy to pay all staff at least the Living Wage of £7.65 per hour? If not, is such a policy in line to be introduced? 2. If the answer to 1) is ?yes?, does this policy extend to companies ontracted by the council to provide services?	21-Feb-14	24-Mar-14	Yes	Yes	No	Individual	I
	1010335888	Brian Kane	I am currently carrying out a review of how many local councils in the UK have defibrillators/AED and where these are located.	03-Feb-14	04-Mar-14	Yes	Yes	No	Individual	I
	1010336228	Brian Kane	Q.1 Since 1 April 2013, has the health and wellbeing board had any discussions with a local pharmaceutical committee regarding the provision of public health services by community pharmacies in your area? (Services may include, but are not limited to: smoking cessation, alcohol and drug misuse, weight management, NHS health checks, sexual health, behavioral and lifestyle campaigns) Q2. Where such a discussion has been held, please could you give me the following details: a) The date of the meeting b) A full list of the services discussed c) A full list of attendees d) A copy of the minutes of the meetings	08-Feb-14	10-Mar-14	Yes	Yes	No	Organisation	O
	1010333273	Brian Kane	- The total number of full time staff (Dec 31st 2013)- The total number of part time staff (Dec 31st 2013)- The full time equivalent number of staff (Dec 31st 2013)- The number of compulsory and voluntary redundancies made by the local authority in the ab	08-Jan-14	06-Feb-14	Yes	Yes	No	Organisation	O

	1010334246	Brian Kane	1) In chronological order since 1980 and up until and including the current post holder, who have been/are the Chief Executives, or other titled chief officers (be they previously referred to as Town Clerks etc?) of your council and; 2) the length of time those individuals were/have been in post	20-Jan-14	18-Feb-14	Yes	Yes	No	Organisation	O
	1010338677	Brian Kane	1 - I would like to know how many staff took sick leave in each of the years 2009 to 2013. 2 - Of these - how many took sick leave for a stress related condition? (By this I mean where any of the terms Depression, Anxiety or Stress appear in the description of their illness.) If the above breakdown is not possible - please could you provide the information broken down by categories the authority records staff absence by. 3 What was the total number of days lost to sickness for staff in each of the years 2009 to 2013. 4 What was the total number of days lost to sickness for staff in each of the years 2009 to 2013 for a stress related condition (By this I mean where any of the terms Depression, Anxiety or Stress appear in the description of their illness.) 5 - I would like to know the total number of staff for each of the years 2009 to 2013.	21-Mar-14	23-Apr-14	Yes	Yes	No	Media	M
IT	1010336227	Emma Tiernan	1. Has the authority achieved PSN CoCo compliance? If so, a. what date did you receive your PSN Certificate? b. does the authority have a live PSN connection yet?	09-Feb-14	10-Mar-14	Yes	Yes	No	Individual	I
	1010337086	No details	I want to know how much money has been spent on cloud-based services by the council since February 2012 (when the Government's G-Cloud initiative began). Furthermore, I'd also like to know how much money has been spent on procuring cloud services via G-Cloud, as well as buying cloud products from other, non-G-Cloud sources.	20-Feb-14	21-Mar-14	No	No	No	Media	M
	1010338944	No details	1. ICT Strategy- I require the document that hold future plan and strategy of the organisation's ICT department. 2. ICT Departmental Business Plan 3. ICT Technical Strategy. 4. ICT Structure 5. ICT Capital budgets and programmes	25-Mar-14	25-Apr-14	No	No	No	Individual	I
	1010337571	No details	Could you please provide me with the total number of laptops owned by your organisation that were registered to and/or in the possession of staff members (whether directly employed by your organisation or otherwise) on the following two dates: a) 1 May 2010 (or nearest available date ? please specify), and b) 1 May 2013 (or nearest available date ? please specify).	04-Mar-14	02-Apr-14	No	No	No	Individual	I

	1010335939	No details	1. Existing Supplier(s) - If there is more than one supplier please split the contract up including the contract value, number of users, duration, contract dates and internal contact details. 2. Annual Average Spend- Can you please provide me with the average annual spend over the 3 years. If this is a new contract can you please provide the estimated annual spend. 3. Number of Users- Number of connections for each network provider.	31-Jan-14	03-Feb-14	No	Yes	No	Individual	I
	1010337151	No details	1- How many PCs (desktops, laptops, tablets) does your department/authority currently run in total? (Please provide a breakdown eg: desktops: 1,000, laptops 5,000 etc) 2- On which operating systems do these devices run? (Please provide a breakdown eg. Windows XP: 5,000, Windows 7: 8,000, Windows 8, 1,000, Linux: 200)	21-Feb-14	24-Mar-14	No	No	No	Media	M
	1010334195	Emma Tiernan	1. Current Fixed Line (Voice Circuits) Provider- Supplier?s name 2. Fixed Line- Contract Renewal Date- please provide day, month and year (month and year is also acceptable). If this is a rolling contract please provide me with the rolling date of the contract. If there is more than one supplier please split the renewal dates up into however many suppliers 3. Fixed Line- Contract Duration- the number of years the contract is for each supplier.	17-Jan-14	17-Feb-14	Yes	Yes	No	Individual	I
	1010333572	No details	Could you please inform me who has responsibility and include the contact details for the Councils information technology leadership and a point of contact for future information technology or digital projects.	09-Jan-14	07-Feb-14	Yes	Yes	No	Organisation	O
	1010335230	Emma Tiernan	I am writing to find out if you use either Civica or Northgate software within your organisation and if so which software?	27-Jan-14	25-Feb-14	Yes	Yes	No	Individual	I
	1010334201	Emma Tiernan	I would like to know what project methodology you currently use for IT projects. The available options are:1) Prince 2 Project Methodology 2) An Agile Project Methodology 3) Another If 3) Another, could you please specify.	15-Jan-14	13-Feb-14	Yes	Yes	No	Individual	I
	1010333289	Emma Tiernan	The software and/or hardware the council currently uses for Filtering/Blocking/Monitoring access to the Internet for Council staff and Education users. Please include details of current contracts for the above services; including - the number of devices being filtered through the service(s) - details of which software/hardware is being used, - capital and revenue costs, contract start and expiry dates, which company and/or resellers these service were purchased from, - the names of the person(s) responsible for the contract(s).	08-Jan-14	06-Feb-14	No	Yes	No	Individual	I

Multiple	1010335233	Karen Thurlow	1a. How many people employed by the Council have received penalty points on their driving licence for offences committed while driving council vehicles in each of the last three years? 1b. For each of the last three years, how many of these were driving school transport vehicles? 2a. How many people employed by the Council took driving awareness courses because of offences committed while driving council vehicles in each of the last three years? 2b. For each of the last three years, how many of these were driving school transport vehicles? 3a. How many people employed by the Council received driving bans for offences committed while driving council vehicles in each of the last three years? 3b. For each of the last three years, how many of these were driving school transport vehicles? 4. Has the Council paid any of the fines incurred by staff in council vehicles in the last three years? How much has the Council paid in total over the last three years? 5. How many bus drivers does the Council employ? 6. How many council-employed bus drivers have penalty points on their driving licence?	23-Jan-14	21-Feb-14	Yes	Yes	No	Individual	I
	1010336133	Cliff Reade / Karen Thurlow	1. Please provide details of any office accommodation your organisation provides to staff to carry out trade union business. Please include details of: space measured in square feet, how much of this space is contained within entirely separate buildings (i.e. occupied solely by staff carrying out trade union business), whether a professional valuation of the market rental value of the space has been sought either in-house or externally, and if so, what the valuation of the space was any charges the council levy for office space given to trade unions. 2. Please advise any estimates for other costs met for those staff on trade union facility time apart from salaries - including travel expenses, office supplies, telephone expenses and energy bills.	06-Feb-14	07-Mar-14	Yes	Yes	No	Individual	I
	1010337250	Cliff Reade / Karen Thurlow	1. Please provide the total annual budgets for the areas listed in the table below: Domestic violence services 2010-11 2011-12 2012-13 2013-14 Net grant funding budget, Net commissioning budget, Community centres 2. Please provide the annual totals for the areas listed in the table below. Please include all community centres funded by the council in the total number of centres, as well as those directly owned by the local authority : Community centres 2010-11 2011-12 2012-13 2013-14 Number of centres, Net budget (general fund) Street lighting	25-Feb-14	26-Mar-14	Yes	Yes	No	Organisation	O

	1010336717	Cliff Reade / Karen Thurlow	1) How are residents required to split their recycling waste? 2) How many separate containers do households have? And when are they collected and how often? 3) What disposal system do you use? ie where does the waste go to, landfill? 4) What fines do you levy on households which do not comply with your recycling policy? 5) How many people have been fined in 2013, 2012, 2011, 2010, 2009? 6) How much has the council spent in legal fees prosecuting recycling cases in 2013, 2012, 2011, 2010, 2009? 7) Please state the number of claims you have received for damage or injury caused or relating to recycling bins in 2013, 2012, 2011, 2010, 2009? 8) Please state the amount of money you have paid out in claims you have received for damage or injury caused or relating to recycling bins in 2013, 2012, 2011, 2010, 2009? 9) Please state the cost of legal fees in claims you have received for damage or injury caused or relating to recycling bins in 2013, 2012, 2011, 2010, 2009?	15-Feb-14	18-Mar-14	Yes	Yes	No	Media	M
	1010335661	Danielle Negrello	I am sending you this e-mail to inquire about your council's current use of channel shifted methods of communication with the citizens. I am currently on a placement at Firmstep, a company whose products involve moving their client councils to channel shifted methods of communication. For this reason I am trying to do some research into the extent of channel shift across the country, and was hoping for your cooperation in just answering a handful of questions. Any response will be helpful, particularly numbers related to your channel shift.	27-Jan-14	25-Feb-14	Yes	Yes	No	Organisation	O
	1010337254	Cliff Reade / Karen Thurlow	1. Is the Council signed up to the Government's HomeSwap Direct mutual exchange swap scheme? 2. Is the Council signed up to any other mutual exchange swap schemes? (e.g. a council-run or an independent swap scheme) 3. What are the names of these schemes?	25-Feb-14	26-Mar-14	Yes	Yes	No	Individual	I
	1010332760	Brian Kane	staff salary and expenses FOI	01-Jan-14	30-Jan-14	Yes	Yes - Partially	Yes - WBC website	Individual	I
	1010332759	Helen Smith	1. Please provide figures for how many council staff have been issued with a) smart phones b) standard mobile phones c) tablet computers d) standard laptops in each of the past three financial years. 2. How many of these smart phones have been reported as lost or stolen in each of the past three years. 3. How many of these mobile phones have been reported as lost or stolen in each of the past three years.	01-Jan-14	30-Jan-14	No	Yes - Partially	No	Media	M
Regeneration & Development	1010338035	Jane Custance	1) How much the council has spent on attending the MIPIM real estate trade show. Please include a breakdown of expenses by travel, entertainment and accommodation and whatever else the expenses/budget classes associated spending under in categories. 2) Please specify how many council staff attended and if possible their names and/or seniority.	10-Mar-14	08-Apr-14	Yes	Yes	No	Media	M

1010339334	Clive Goodchild / Ian Browne	We are writing to request details of your public toilet provision. We intend to use this information as open data for the Great British Public Toilet Map. This is a project started by the Royal College of Art and funded by the Nominet Trust to make it easier for people, in particular those with reduced continence, to find toilets.	30-Mar-14	01-May-14	No	No	No	Individual	I
1010338876	David Noble	In the last two years, what percentage of planning applications for major developments have Thames Water objected to on the grounds of there being no capacity for foul sewage or foul sewer infrastructure?	25-Mar-14	25-Apr-14	Yes	Yes	No	Organisation	O
1010337986	Anne Collins	How many vacant properties are there in you geographic area of responsibility? What level of housing and commercial property stock does the council posses? Please provide a figure of quantity, rather than value. Which, if any, medium to large scale regeneration projects having been budgeted for within the next financial year? By regeneration projects I mean plans for new developments that aim to cultivate better housing, transport, leisure pursuits and business opportunities in the council as well as general renewal and renovation of buildings and infrastructure. By medium to large scale I mean projects that displace, decant or rehouse up to 25 residents (medium scale) or over 25 residents (large scale).	12-Mar-14	10-Apr-14	No	Yes	No	Individual	I
1010337967	Liam Hornsby	The total amount of money overpaid (as a result of the parking machines/meters not being configured to return change ? also known as ?over-vending?) into car parking meters in the authorities control, in the last two financial years (2011/12 & 2012/13).	10-Mar-14	08-Apr-14	Yes	Yes	No	Media	M
1010338780	Neil Walker	. Does your authority have an association with an external trading company/organisation (e.g has your organisation set up an external trading company)? If yes to the above please can you list what services/products are currently in trade or have previously been sold. Does your authority have a team which deals with business/service improvement internally and developing new income streams through new projects?	24-Mar-14	24-Apr-14	Yes	Yes	No	Organisation	O
1010335652	Justin Bloomfield	1. How many fixed penalty notices (parking tickets) have been issued in accordance with parking contravention code 48 (stopping in restricted area outside a school) in the following years: 2013 2. How many fixed penalty notices (parking tickets) have been issued in accordance with parking contravention code 99 (stopping on a pedestrian crossing and/or crossing area marked by zig-zags) in the following years: 2013	29-Jan-14	27-Feb-14	Yes	Yes	No	Organisation	O

1010336723	Linda Edwards	A copy of all your exchanges with TM. By specific reference to standing orders/ delegated powers details of the process and the written records by which it has been decided to include or exclude reference to TM in Council material. (In accordance with Statutory Instrument 2089 Local Authorities (Executive Arrangements) (Meetings and Access to Information) (England) Regulations 2012 please also provide the requisite written statement for the relevant executive decision). The percentage of your searches that are ordered by TM that contribute to the 2,000 per hour detailed above	18-Feb-14	19-Mar-14	Yes	Yes	No	Individual	I
1010334478	Jason MacKenzie	Please provide the name of all companies that have been required to provide a performance bond in favour of the Council for the period 2012-2013.	21-Jan-14	19-Feb-14	Yes	Yes	No	Organisation	O
1010335984	Linda Edwards	HM Land Registry recently 'digitised' Local Land Charges data; what level of digitisation took place? All emails, and a sample of documents showing the level of digitisation.	04-Feb-14	05-Mar-14	Yes	Yes	No	Organisation	O
1010337386	Michelle West	Property: 64 Clarendon Road, Watford, W17 1DA. I am particularly interested in finding information from the construction of the property in 2002/03 relating to who fitted out the property and who installed the fire stopping. If there are any records since this point relating to the fitting of fire stopping I would also like access to these. Should you require any further information to complete this request please let me know.	21-Feb-14	24-Mar-14	Yes	Yes	No	Organisation	O
1010338463	Liam Hornsby	Under the freedom of information act, can you please supply me with your retention policy for your Penalty Charge notices in relation to car parking. Which should also detail how long you keep the information for and why.	20-Mar-14	22-Apr-14	Yes	Yes	No	Individual	I
1010337330	Karen Barnes	If your local authority has agreed a local plan, how many homes do you aim to be built within your authority as part of the plan. If your local authority does not have a local plan, how many homes do you aim to be built within your authority over the next 20 years.	26-Feb-14	27-Mar-14	Yes	Yes	No	Individual	I
1010334250	Andy Smith	The request regards the installation and use of electric charging points. 1) How many electric car charging points is the council responsible for (either directly or through a contractor)? 2) How much has the council spent on electric car charging in 2010/11, 2011/12, 2012/13? Please provide a yearly breakdown and include installation, operating, maintenance and any other related costs. Please also include the use of any grants, rather than offset them. 3) How many times was each charging point used in 2013, January to December inclusive?	20-Jan-14	18-Feb-14	Yes	Yes	No	Media	M

	1010337059	David Noble	1) The total number of applications for planning permission made to Watford Borough Council in the year 2013 and, of these, 1a) The number of such applications that were approved before 1 January 2014 1b) The number of such applications that were denied before 1 January 2014 1c) The number of such applications that were still outstanding as of 1 January 2014 2) The number of applications for planning permission made to Watford Borough Council in 2013 that were delegated to council officers and, of these: 2a) The number of such applications that were approved in 2013 2b) The number of such applications that were refused in 2013 and of these: i. The number of such decisions that were appealed to the Planning Inspectorate and upheld ii. The number of such decisions that were appealed to the Planning Inspectorate and overturned iii. The number of such decisions that were appealed to the Planning Inspectorate and still outstanding as of 1 January 2014 2c) The number of such applications that were still awaiting officers' decision as of 1 January 2014	26-Feb-14	27-Mar-14	Yes	Yes	No	Organisation	O
	1010338463	Liam Hornsby	Under the freedom of information act, can you please supply me with your retention policy for your Penalty Charge notices in relation to car parking. Which should also detail how long you keep the information for and why.	20-Mar-14	22-Apr-14	Yes	Yes	No	Individual	I
	1010336411	Karen Barnes	1. How many new dwellings have been given planning permission in each of the last five years (2009-2013)? 2. On how many new dwellings has work started in each of the last five years (2009-2013)? 3. How many new dwellings were there with outstanding planning permission, but on which work had not started, at December 31st in each of the last five years (2009-2013)? 4. Of those new dwellings with outstanding planning permission, but on which work had not started, at December 31st 2013 how many were granted planning permission a) after January 1st 2013? b) between January 1st 2012 and December 31st 2012? c) before December 31st 2011? 5. Please could you provide a table containing the details all current residential sites of 10 or more dwellings with outstanding planning permission, on which work has not started, including a) the reference number, b) location, c) total number of dwellings approved, and d) the number of dwellings on which work has not yet started.	12-Feb-14	13-Mar-14	Yes	Yes	No	Media	M

	1010336410	Sheila Makokha	1. On a monthly basis since the start of 2012 please provide the number of Penalty Charge Notices (PCNs) issued by/in your local authority 2. On a monthly basis since the start of 2012 please provide on a monthly basis the number of Excess or Standard Charge Notices issued by/in your local authority (please state if you do not issue these types of notices) 3. On a monthly basis since the start of 2012 please provide details of the total amount of revenue due from Penalty Charge Notices (PCNs) and/or Excess or Standard Charge Notices by/in your local authority 4. On a monthly basis since the start of 2012 please provide details of how many Penalty Charge Notices (PCNs) and/or Excess or Standard Charge Notices were successfully appealed against/in your local authority	06-Feb-14	07-Mar-14	Yes	Yes	No	Organisation	O
	1010337565	Neil Farnsworth	May I please obtain a total figure of the cost of the Watford Health Campus to date? May the response also include an itemised breakdown of all the costs associated with the health campus. Can the information be broken down by year, what the money was spent on and the costs incurred?	06-Jan-14	01-Apr-14	No	Yes	No	Individual	I
	1010335648	Tim Sanderson	Under the Freedom of Information Act please can you tell me how many buildings the council owns that are presently disused/empty? Please repeat the question for 2013, 2012 and 2011. How many of these buildings does the council pay security firms to protect? Please name them and the cost the council has paid for in security for each of the properties in 2013, 2012 and 2011? Do any of the above named buildings have planning applications pending or passed in respect of them?	30-Jan-14	28-Feb-14	Yes	Yes	No	Media	M
	1010338462	Tim Sanderson	How much was spent by the council on securing vacant housing/commercial properties in the past financial year? Which companies were used to secure the vacant properties/sites? I am referring to both commercial and residential properties, both council owned and non-council owned. By securing I mean boarding up, CCTV, security guards, patrols, alarms or any other means of making the property safe.	19-Mar-14	17-Apr-14	Yes	Yes	No	Individual	I
	1010332770	Linda Edwards	I wish to request copies of all correspondence (written, electronic) between the Local Authority and Land Registry concerning The Land Registry Prototype for Local Land Charges since the 1st of January 2012 until the date of this request, the 6th of January 2014.	06-Jan-14	04-Feb-14	Yes	Yes	No	Organisation	O
Revenues & Benefits	1010333160	No details	1. The number of households in your area affected by the under occupancy Housing Benefit penalty when it was introduced in April last year. 2. The number still affected by the under occupancy Housing Benefit penalty. 3. The number of households in your area affected by the under occupancy Housing Benefit penalty when it was introduced in April last year who have now come off Housing Benefit altogether. 4. The number of households in your area affected by the under occupancy Housing Benefit penalty when it was introduced in April last year. who have since vacated their homes.	08-Jan-14	06-Feb-14	No	Yes	No	Individual	I

	1010337896	Trude Leach	how many vacant dwellings are there in your local authority area? how many long-term vacants are there in your local authority area?what level (%) of council tax does your council charge on second homes? what level (%) of council tax does your council charge on long-term empty properties i.e. do you make use of the empty-homes premium or allow discounts?	06-Mar-14	04-Apr-14	Yes	Yes	No	Individual	I
	1010337980	Trude Leach	For each of the following financial years a) 2011/12 (b) 2012/13 (c) 2013/14 (d) 2014/15, could you please provide the following information (where applicable): 1) The amount of money given to you in Discretionary Housing Payments? 2)The amount of money given to you in Discretionary Housing Payments for specific expenditure on ameliorating the impact of the new social size criteria/underoccupancy penalty?	11-Mar-14	09-Apr-14	No	No	No	Organisation	O
	1010337982	Trude Leach	1) How many people of Working Age have transferred from claims of Housing Benefit to Local Housing Allowance since April 2013? 2) How many people have started a new tenancy within the socially rented sector for a smaller property since April 2013?	11-Mar-14	09-Apr-14	Yes	Yes	No	Organisation	O
	1010337983	No details	Prior to the implementation of the new social size criteria/underoccupancy penalty in April 2013: 1) How many people were underoccupying their social property by 1 room for both a) working age and b) non-working age? 2) How many people were underoccupying their social property by 2 rooms for both a) working age and b) non-working age? 3) How many people were underoccupying their social property by more than 3 rooms or more for both a) working age and b) non-working age?	11-Mar-14	09-Apr-14	No	No	No	Organisation	O
	1010334210	Trude Leach	1. The number of appeals against the council's bedroom tax decisions that have been made directly to the council 2. The number of the appeals referred to in response to question 1) that have been accepted by the council (i.e. the number of decisions that have been wholly or partly reversed by the council on appeal) 3. The number of appeals regarding bedroom tax decisions that have thus far been lodged against the council at First tier Tribunal (Ft) level that the council is aware of	16-Jan-14	14-Feb-14	No	Yes	No	Individual	I
	1010335656	Trude Leach	(a) addresses of all commercial properties that are currently receiving small business rates relief (b) The property reference for the addresses (c) The date that relief began on the property (d) The current rateable value of the property	28-Jan-14	26-Feb-14	No	Yes	No	Organisation	O
	1010337906	Trude Leach	Please detail all rateable value assessments between £500 - £50,000 (inclusive) indicating which accounts are subject to no form of rate relief and which are subject to some form of relief.	07-Mar-14	07-Apr-14	Yes	Yes	No	Organisation	O

1010336434	Trude Leach	1.Please state the number of households in council housing in the local authority area that were affected by the bedroom tax (having both been assessed as under-occupying, and falling outside exempt groups such as pensioners) as of 1st April 2013 (or the earliest available date for the 2013/14 financial year) 2. Please state the most recent confirmed number of households in council housing in the local authority area that are affected by the bedroom tax (having both been assessed as under-occupying, and falling outside exempt groups such as pensioners). Please state the date to which the data is correct 3.Please state the number of households in ?externally provided? social housing in the local authority area that were affected by the bedroom tax (having both been assessed as under-occupying, and falling outside exempt groups such as pensioners) as of 1st April 2013 (or the earliest available date for the 2013/14 financial year)	12-Feb-14	13-Mar-14	Yes	Yes	No	Individual	I
1010339092	Trude Leach	1.The total council tax charged to all council tax payers (including Council Tax Support claimants) during the course of 2013/14 (2013/14 tax only) 2. The total council tax collected from all council tax payers (including Council Tax Support claimants) during 2013/14, as of 31st March 2014 (2013/14 tax only) 3.The total council tax charged to all ?protected? Council Tax Support claimants during the course of 2013/14 (2013/14 tax only) 4. The total council tax collected from all ?protected? Council Tax Support claimants during 2013/14, as of 31st March 2014 (2013/14 tax only) 5. The total council tax charged to all ?non-protected? Council Tax Support claimants (excluding pensioners) during the course of 2013/14 (2013/14 tax only)	28-Mar-14	01-May-14	Yes	Yes	No	Individual	I
1010335936	Trude Leach	1. The addresses and rateable value of vacant commercial warehouses with a current rateable value of up to £1,000,000 within the Watford Borough Council area including class of use and permitted changes.2. The names and addresses of the organizations or companies responsible for paying business rates at those premises.	03-Feb-14	04-Mar-14	No	Yes	No	Organisation	O
1010337302	Trude Leach	1. How many appeals against paying the spare room subsidy were submitted? 2. Please provide a summary of each, stating the reason for the appeal (or category of reason if categorised, for example but not limited too room is spare due to resident serving in Armed Forces, or resident abroad, or resident deceased, etc.), if the appeal was successful or unsuccessful, and the reason for this decision.	26-Feb-14	27-Mar-14	Yes	Yes	No	Media	M
1010334389	Trude Leach	1. How many people are paying a) increased council tax or b) council tax for the first time since April this year as a result of the change from a national council tax benefit scheme to a localised council tax support scheme?	21-Jan-14	19-Feb-14	No	Yes	No	Organisation	O

1010336657	Trude Leach	I'm placing a Freedom of Information request for the number of occasions from January 1, 2013, till January 31st, 2014 that reminder letters were sent to your authority's councillors for non-payment of council tax. Could you please specify the amount of money owed for each occasion a letter was sent? Could you also specify the political party of the councillor involved where there are enough members of one party to avoid identification? ie. If there are 5 Labour councillors, then specifying that a councillor receiving a letter is Labour does not contravene data protection - where as if there's just one Labour councillor, it obviously would and I wouldn't expect this information to be provided. Where multiple letters have been sent for a single case, could this be made clear. And finally could you outline how the matter of non-payment was resolved? ie. Paid in full in September 2013, court appearance and settled in October 2013 etc.	17-Feb-14	18-Mar-14	Yes	Yes	No	Individual	I
1010337450	Trude Leach	I request the following information under the Freedom of Information Act 2000 about Business Rates Accounts held by your council: - Account Name - Account Reference - Account Start Date - Billing Authority Reference - Current 2010 List Rateable Value - Current 2005 List Rateable Value - Current Charge. Description - Details of any reliefs where applied, including a further breakdown if possible of: o Type of relief applied o Date the relief was applied o Value of the relief o Full Address of the rated assessment - Billing Address - Occupied/Empty Status	28-Feb-14	31-Mar-14	No	Yes	Yes	Individual	I
1010337324	No details	1. How much revenue are you due in the spare room subsidy 2. How much remains outstanding 3. How much has administering the spare room subsidy cost, please break this down to show how much it has cost in administration, chasing owed money, appeals against payments, and so on	26-Feb-14	27-Mar-14	Yes	Yes	NO	Individual	I
1010338460	Trude Leach	Please provide the ratepayer in respect of the property listed below for the period 1/04/2005 to 31/01/2006. REAR 6, GREENHILL CRESCENT, WATFORD, WD18 8RF - 105059:	19-Mar-14	17-Apr-14	Yes	Yes	NO	Organisation	O
1010337569	Trude Leach	Are serving soldiers residing in your area exempt from council tax payments when they are in theatre (away fighting)? If so: (a) for how long are they exempt (b) how many serving soldiers have benefited from this exemption in the last year (c) when did you begin this exemption scheme?	31-Jan-14	03-Mar-14	No	Yes	Yes	Individual	I
1010337570	Trude Leach	Please can you forward me a list of businesses whether Ltd or PLC that have become liable for business rates within your council area between the dates of the 1st Feb 2014 to the 15th Feb 2014. I would like the name of the business, name of the rate payer, address, post code, RV and also date they became liable please.	17-Feb-14	08-Mar-14	Yes	Yes	No	Individual	I

	1010337435	Trude Leach	· How many tenants who are or have been subject to the social sector size criteria in the Watford Borough Council area would fall to be exempt from the social sector size criteria because they have a pre-1996 tenancy and have been continuously in receipt of Housing benefit since 01.01.1996 as defined by DWP in HB Bulletin U1/2014.	14-Jan-14	12-Feb-14	No	No - Information not available	No	Organisation	O
	1010339341	Trude Leach	1. Please provide a copy of your bailiff enforcement policy and tender criteria for the various firms of bailiffs that operate on your behalf. In particular, advise if you have agreed fixed fees to cover ?reasonable costs? with your bailiffs and the basis on how these have been reached. 2. Please advise the number of warrants passed to bailiffs over the last three years. 3. Please advise how many complaints you have received relating to bailiff activity, how many have been upheld, rejected and sent to court. 4. Please advise if you get a ?kickback? or ?rebate? from the bailiffs or if there is any financial benefit to you other than the recovery of the original debt and court fee.	28-Mar-14	30-Apr-14	No	No	No	Individual	I
	1010338461	Trude Leach	List of all non domestic rate accounts that are overpaid or in credit.	13-Mar-14	11-Apr-14	Yes	Yes	No	Organisation	O
	1010337581	Trude Leach	I am writing to request a list of Businesses, addresses, name of rate payer and date they became responsible for NNDR (any Ltd Companies and PLC's) between the 1st Jan-15th Jan 2014 within your council area please	21-Jan-14	19-Feb-14	No	Yes	No	Individual	I
	1010337297	Trude Leach	· Current overpayment/credit shown for any financial year if credit balance hasn't been carried forward.Accounts where a 'write on' has been used since 1st April 2000 to cancel an overpayment which has not since been reversed.	03-Jan-14	03-Feb-14	No	Yes	No	Organisation	O
	1010337579	Trude Leach	Please provide the ratepayers and the charges levied (including any reliefs, exemptions or write offs) in respect of the properties listed below for the financial years 01/02/2006 to 31/03/2010. REAR 6, GREENHILL CRESCENT, WATFORD, WD18 8RF - 105059:	25-Feb-14	26-Mar-14	Yes	Yes	No	Organisation	O
	1010335985	Trude Leach	I would like to know how many people in your area would be liable to pay the spare room subsidy, but are exempt because they are of pension age. If it is possible to break down those numbers into how many people would be eligible to pay for one / two / three / four / more than four bedrooms but are exempt on grounds of age. If it is possible to say how much would be raised per year by your council in revenue if the spare room subsidy were charged to pensioners, could you provide me with that figure please?	05-Feb-14	06-Mar-14	No	Yes	No	Organisation	O

	1010334137	Trude Leach	Required Information:- A list of all live business rates accounts with a 2010 list Rateable Value greater than or equal to £25,000. Property Reference Number (also known as Billing Authority Reference Number) of the property on which the charge is made. Please note that this is not the Rate Demand or Rate Account Number. Current rateable value, Account holder name, Property address The billing address (where different to the property address), the contact telephone number and email address. The date the current ratepayer became liable for the business rates ? we do not require any historical account liability dates only the current ratepayers liability start date Where a property is currently empty please provide the date the ratepayer became liable for empty rates	17-Jan-14	17-Feb-14	No	Yes	No	Organisation	O
	1010337976	Trude Leach	· Details of all commercial property occupiers within the borough, who have a live business rates account with a property rateable value of £11,000 or less who are NOT claiming small business rate relief.	11-Mar-14	19-Apr-14	Yes	Yes	No	Organisation	O
	1010338040	Trude Leach	I would like to know the number of ?closed? council tax accounts which have a credit balance and the total value of that credit balance.	13-Mar-14	11-Apr-14	Yes	Yes	No	Individual	I
	1010336197	Trude Leach	I am looking for information regarding the council?s intended Local Council Tax Support (CTS) scheme (replacement scheme for Council Tax Benefit) for 2014/15. I would like to know: 1) Whether the council is considering making any changes (other than inflationary or non-financial changes) to its 2013/14 CTS scheme for 2014/15. If the answer to question 1 is ?no?, the council may ignore the remaining questions. Otherwise, please continue. 2) What is the proposed maximum percentage of a claimant?s council tax bill that will be covered by CTS under the proposed 2014/15 scheme? Please detail whether the maximum percentage is tied to a council tax band (e.g. 80% of a Band D council tax bill)	07-Feb-14	10-Mar-14	Yes	Yes	No	Individual	I
	1010335229	Trude Leach / Bryan Collett	1) Annually since 2008 (broken down by year, financial or calendar whichever is easiest), please provide the total amount of debt owed to the council by residents that is written off. If this falls within compliance costs, please break figures down by what the debts were for. For example: Year Type of debt Total figure written off. 2008 Council Tax £45,000. 2) Annually since 2008, the total figure for Business Rates debt owed to the council (broken down by year, financial or calendar whichever is easiest)	26-Jan-14	25-Feb-14	No	Yes	No	Individual	I
	1010335384	No details	- How many accounts do you hold for tenants renting accommodation (houses or flats) from you? - How many of your tenants were affected by the changes to housing benefit introduced in 1 April 2013, the under - occupancy charge/spare room subsidy/bedroom tax	28-Jan-14	26-Feb-14	No	Yes	No	Media	M

	1010335654	No details	We request, under the Freedom of Information Act 2000, a list of all Non-Domestic rate accounts that are currently overpaid or in credit. This should include those relating to this year or any previous year on current or closed accounts. Please could your office include the following, preferably on an emailed Excel spreadsheet: Ratepayer, Rate Account Number, Billing Authority Reference, Full Address of Property Concerned, Amount of Overpayment Period that the Overpayment Relates to, Start and End Date Where Relevant, the date the Overpayment was Created on the Account, Account Closure Date if Relevant	31-Jan-14	30 Feb 14	No	Yes	No	Organisation	O
	1010336200	Trude Leach	1.Does your local authority intend to change its council tax support scheme for 2014/15? (yes/no/undecided) 2. If the scheme for 2014/15 is yet to be decided can a date be provided as to when this decision will take place? 3. has been decided to change the council tax support scheme for 2014/15 can you provide full details of how the new scheme will differ from the scheme for 2013/14?	07-Feb-14	10-Mar-14	Yes	Yes	No	Organisation	O
	1010334291	Trude Leach	(a) addresses and rateable values of empty Commercial properties that are within Watford Borough Council area and (b) the names of the owners of those properties referred to	21-Jan-14	19-Feb-14	No	Yes	No	Organisation	O
	1010337979	Trude Leach	1. Current overpayment/credit shown if credit balance hasn't been carried forward 2. Accounts where a ?write on? has been used since 1st April 2000 to cancel an overpayment which has not since been reversed	11-Mar-14	09-Apr-14	Yes	Yes	No	Organisation	O
	1010334526	No details	1/ How many tenants do you have in your area who are renting in the social sector ? including those renting housing association properties / council properties / or through a social landlord? 2/ How many of the tenants in your area are having their housing benefit reduced because they are under-occupying their property under the government?s spare room subsidy policy? 3/ Of the above, how many (or they and their partner / former partner / child/ non-dependent who has died, or left the property or served a prison sentence) have been on housing benefit continuously since the 1st January 1996 (with certain gaps allowed) under the Consequential Provisions Regulations?	21-Jan-14	20-Feb-14	No	No - Information not available until April 2014	No	Media	M
	1010337444	Trude Leach	I am writing to request an up to date list of LTD companies/PLCs that have become responsible for the NDR between the 16th Feb to the 28th Feb 2014. I would like: * Company Name/liable party * Address * Date of liability * Rateable Value	28-Feb-14	31-Mar-14	Yes	Yes	No	Individual	I
	1010337978	Trude Leach	1 - How many Liability Orders Jacobs have from WBC. 2 - he dates they were obtained 3 - How much each one was for 4 - How much is still outstanding 7 - The dates they were passed on for enforcement 8 - The dates & amounts of any payments	11-Mar-14	09-Apr-14	Yes	Yes	No	Individual Watford Borough Resident	IWB

	1010338872	Trude Leach	I would like to request an up to date full list of Ltd companies or PLCs that have become liable for the business rates between the 1st Mar 2014 and the 24th March 2014, whether they be a new business or just moved into new offices if possible please.	23-Mar-14	23-Apr-14	Yes	Yes	No	Individual	I
	1010337298	Trude Leach	Required Information;- A list of all commercial properties where a completion notice has been served since 1st January 2010 . The address of the property being deemed complete by the notice. The date the completion Notice was issued .The date the property was entered into the Rating List . The recipient company name . The address to which the notice was sent	25-Feb-14	26-Mar-14	Yes	Yes	No	Organisation	O

Freedom of Information Statistics

Year	Number of Requests	Average Response Time (Days)	Response		Response Type								Who are they from?									
			within 20 Days	%	Released in Full		Released in Part		Refused/Info not supplied		Cancelled/Withdrawn		External/Referral		Public / IWB	%	Organisation	%	Media	%	Campaign group	%
						%		%		%		%		%								
2012/13																						
Q1	93	21.5	71	76	83	89	6	6	3	3	0	0	1	1								
Q2	102	37.2	88	86	83	81	7	7	3	3	5	5	4	4								
Q3	73	43.6	51	70	55	75	4	5	0	0	13	18	1	1								
Q4	123	29.9	91	74	103	84	10	8	5	4	4	3	1	1	89	72	27	22	4	3	3	2
2013/14																						
Q1	101	23.5	77	76	88	87	1	1	10	10	2	2	0	0	59	58	38	38	4	4	0	0
Q2	114	22.8	83	73	96	84	0	0	17	15	0	0	1	1	50	44	53	46	8	7	3	3
Q3	113	28.3	84	74	85	75	4	3.5	5	4	10	9	9	8	61	54	36	32	16	14	2	2
Q4	156	12.3	119	76	133	85	4	2.6	15	10	0	0	4	3	81	52	56	36	19	12	0	0
2014/15																						

Agenda Item 5

Report to: Audit Committee

Date of meeting: 30 June 2014

Report of: Alan Power - Head of Finance Shared Services

Title: External Audit Plan

1.0 **SUMMARY**

1.1 To receive the External Audit Plan prepared by Grant Thornton UK LLP the Council's appointed external auditors.

2.0 **RECOMMENDATIONS**

2.1 That members note the contents of the External Audit Plan.

Contact Officer:

For further information on this report please contact: -
Alan Power, Head of Finance, Shared Services
telephone extension: 7196
email: alan.power@watford.gov.uk

Report approved by: Alan Power, Head of Finance

3.0 **DETAILS**

3.1 Attached at Appendix 1 is the External Audit Plan for 2013/14. The Audit Plan covers:-

- Developments relevant to the Council's business and the audit,
- The audit approach,
- Significant risks identified,
- Other risks,
- Programme of interim work,
- Value for Money,
- Key dates,
- Fees and independence,
- Communication of audit matters with those charged with governance.

3.2 The Interim Audit included key areas and was carried out in April 2014. There are no identified issues or significant weaknesses to bring to Members attention.

3.3 Mr Richard Lawson of Grant Thornton UK LLP will be at the meeting to present the plan and answer questions.

4.0 **IMPLICATIONS**

4.1 **Financial**

4.1.1 The recommendations in this report are within the Council's agreed policy and budgets.

4.2 **Legal Issues** (Monitoring Officer)

4.2.1 None Specific.

4.3 **Equalities**

None Specific.

4.4 **Potential Risks**

There are no risks associated with the decisions members are being asked to make.

APPENDICES

Appendix 1 The Audit Plan for Watford Borough Council – Year ended 31 March 2014 (June 2014) – Grant Thornton UK LLP



The Audit Plan for Watford Borough Council

Year ended 31 March 2014

12 June 2014

Paul Dossett

Engagement Lead

T +44 (0)207 728 3180
E paul.dossett@uk.gt.com

Richard Lawson

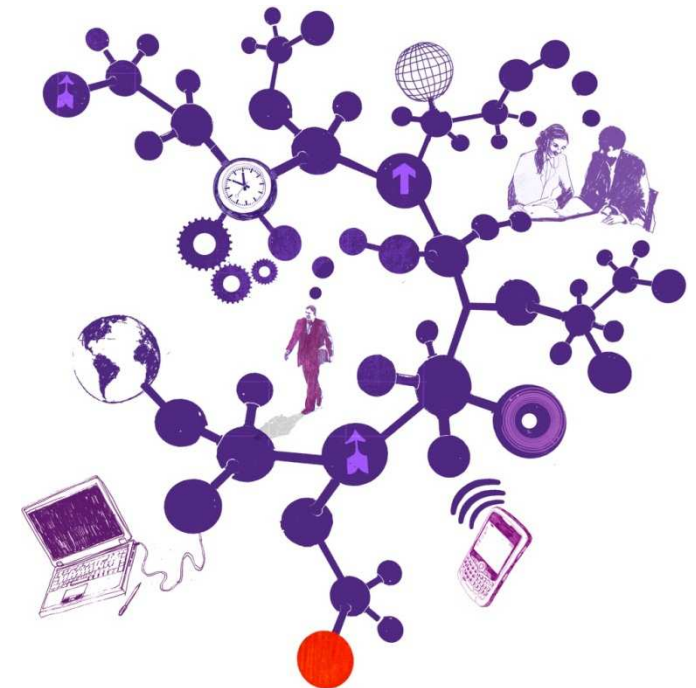
Manager

T 07766 442038
E richard.lawson@uk.gt.com

Ronald Kiwanuka

Audit Executive

T +44 (0)207 383 3287
E ronald.kiwanuka@uk.gt.com



The contents of this report relate only to the matters which have come to our attention, which we believe need to be reported to you as part of our audit process. It is not a comprehensive record of all the relevant matters, which may be subject to change, and in particular we cannot be held responsible to you for reporting all of the risks which may affect the Council or any weaknesses in your internal controls. This report has been prepared solely for your benefit and should not be quoted in whole or in part without our prior written consent. We do not accept any responsibility for any loss occasioned to any third party acting, or refraining from acting on the basis of the content of this report, as this report was not prepared for, nor intended for, any other purpose.

Contents

Section

1. Developments relevant to your business and the audit
2. Our audit approach
3. Significant risks identified
4. Other risks
5. Programme of interim work
6. Value for Money
7. Key dates
8. Fees and independence
9. Communication of audit matters with those charged with governance

Developments relevant to your business and the audit

In planning our audit we also consider the impact of key developments in the sector and take account of national audit requirements as set out in the Code of Audit Practice ('the code') and associated guidance.

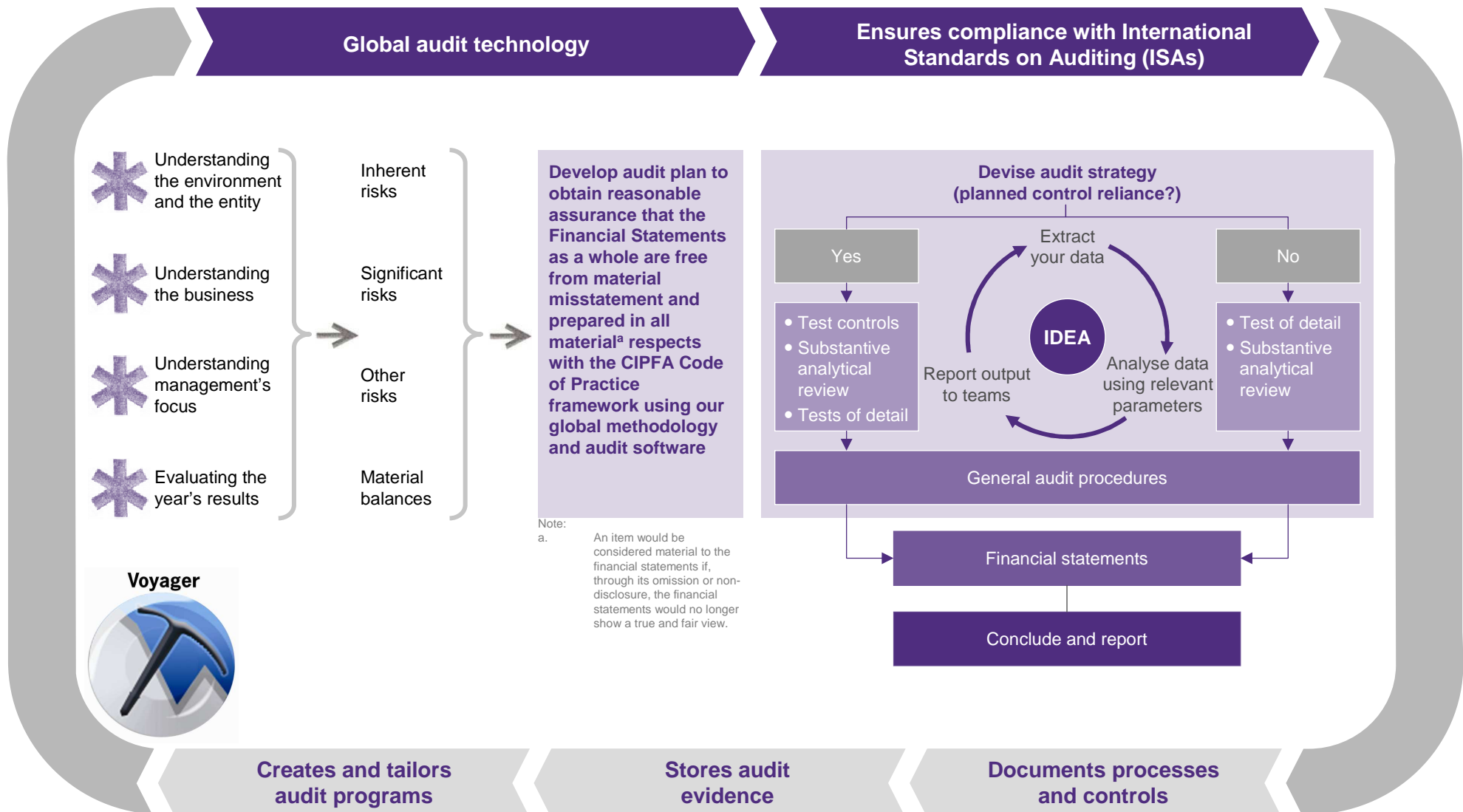
Developments and other requirements

<p>1. Financial reporting</p> <ul style="list-style-type: none"> • Changes to the CIPFA Code of Practice • Clarification of Code requirements around PPE valuations • Changes to NNDR accounting and provisions for business rate appeals 	<p>2. Legislation</p> <ul style="list-style-type: none"> • Local Government Finance settlement • Welfare Reform Act 2012 	<p>3. Corporate governance</p> <ul style="list-style-type: none"> • Annual Governance Statement (AGS) • Explanatory foreword 	<p>4. Pensions</p> <ul style="list-style-type: none"> • The impact of 2013/14 changes to the Local Government pension Scheme (LGPS) 	<p>5. Financial Pressures</p> <ul style="list-style-type: none"> • Managing service provision with less resource • Progress against savings plans 	<p>6. Other requirements</p> <ul style="list-style-type: none"> • The Council is required to submit a Whole of Government accounts pack on which we provide an audit opinion • The Council completes grant claims and returns on which audit certification is required
---	---	---	---	--	---

Our response

<p>We will ensure that</p> <ul style="list-style-type: none"> •the Council complies with the requirements of the CIPFA Code of Practice and business rate appeals through discussions with management and our substantive testing •the Council complies with the requirements of the CIPFA Code of Practice regarding the valuation of property plant and equipment through substantive testing 	<ul style="list-style-type: none"> • We will discuss the impact of the legislative changes with the Council through our regular meetings with senior management and those charged with governance, providing a view where appropriate 	<ul style="list-style-type: none"> • We will review the arrangements the Council has in place for the production of the AGS • We will review the AGS and the explanatory foreword to consider whether they are consistent with our knowledge 	<ul style="list-style-type: none"> • We will review how the Council dealt with the impact of the 2013/14 changes through our meetings with senior management 	<ul style="list-style-type: none"> • We will review the Council's performance against the 2013/14 budget, including consideration of performance against the savings plan • We will undertake a review of Financial Resilience as part of our VFM conclusion 	<ul style="list-style-type: none"> • We will carry out work on the WGA pack in accordance with requirements • We will certify grant claims and returns in accordance with Audit Commission requirements
---	--	--	---	--	---

Our audit approach



Significant risks identified

'Significant risks often relate to significant non-routine transactions and judgmental matters. Non-routine transactions are transactions that are unusual, either due to size or nature, and that therefore occur infrequently. Judgmental matters may include the development of accounting estimates for which there is significant measurement uncertainty' (ISA 315).

In this section we outline the significant risks of material misstatement which we have identified. There are two presumed significant risks which are applicable to all audits under auditing standards (International Standards on Auditing – ISAs) which are listed below:

Significant risk	Description	Substantive audit procedures
The revenue cycle includes fraudulent transactions	Under ISA 240 there is a presumed risk that revenue may be misstated due to the improper recognition of revenue.	Work planned: <ul style="list-style-type: none">• Review and testing of revenue recognition policies• Testing of material revenue streams
Management over-ride of controls	Under ISA 240 there is a presumed risk that the risk of management over-ride of controls is present in all entities.	Work planned: <ul style="list-style-type: none">• Review of accounting estimates, judgments and decisions made by management• Testing of journal entries• Review of unusual significant transactions

Other risks identified

The auditor should evaluate the design and determine the implementation of the entity's controls, including relevant control activities, over those risks for which, in the auditor's judgment, it is not possible or practicable to reduce the risks of material misstatement at the assertion level to an acceptably low level with audit evidence obtained only from substantive procedures (ISA 315).

In this section we outline the other risks of material misstatement which we have identified as a result of our planning.

Other risks	Description	Work performed at interim stage	Further work planned
Operating expenses	Creditors understated or not recorded in the correct period	<ul style="list-style-type: none"> A walkthrough of the system has been performed with no issues arising. 	<ul style="list-style-type: none"> Test a sample of 60 items for occurrence, allocation and pricing. The sample will be selected from books of prime entry to ensure expenditure is properly recorded in the accounts.
Employee remuneration	Employee remuneration accrual understated	<ul style="list-style-type: none"> A walkthrough of the system has been performed with no issues arising.. 	<ul style="list-style-type: none"> Controls testing on IT controls over starters and leavers Pay recorded at the correct rate Attribute sample testing of 60 employees from the HMRC return to staff records for validity and completeness
Welfare Expenditure	Welfare benefit expenditure improperly computed	<ul style="list-style-type: none"> No work is planned for the interim stage of the audit. 	<ul style="list-style-type: none"> Carry out analytics based on trend analysis. Analysis of predictive analytical review tool based on Department for Work and Pensions ['DWP'] statistics. Performance of the annual up rating of system parameters. Completion of the housing benefit testing modules.
Property, Plant & Equipment	PPE activity not valid	<ul style="list-style-type: none"> No work is planned for the interim stage of the audit. 	<ul style="list-style-type: none"> Carry out substantive testing of fixed asset additions
Property, Plant & Equipment	Revaluation measurement not correct	<ul style="list-style-type: none"> A walkthrough of the system has been performed with no issues arising.. 	<ul style="list-style-type: none"> Review significant revaluation movements and assess the assumptions employed by the valuer. Evaluate the work of an expert in determining the appropriateness of the valuation.

Value for money

Value for money

The Code requires us to issue a conclusion on whether the Council has put in place proper arrangements for securing economy, efficiency and effectiveness in its use of resources. This is known as the Value for Money (VfM) conclusion.

Our VfM conclusion is based on the following criteria specified by the Audit Commission:

VfM criteria	Focus of the criteria
The organisation has proper arrangements in place for securing financial resilience	The organisation has robust systems and processes to manage financial risks and opportunities effectively, and to secure a stable financial position that enables it to continue to operate for the foreseeable future
The organisation has proper arrangements for challenging how it secures economy, efficiency and effectiveness	The organisation is prioritising its resources within tighter budgets, for example by achieving cost reductions and by improving efficiency and productivity

We will undertake a risk assessment of the Council's VfM arrangements to identify areas of risk to our VfM conclusion.

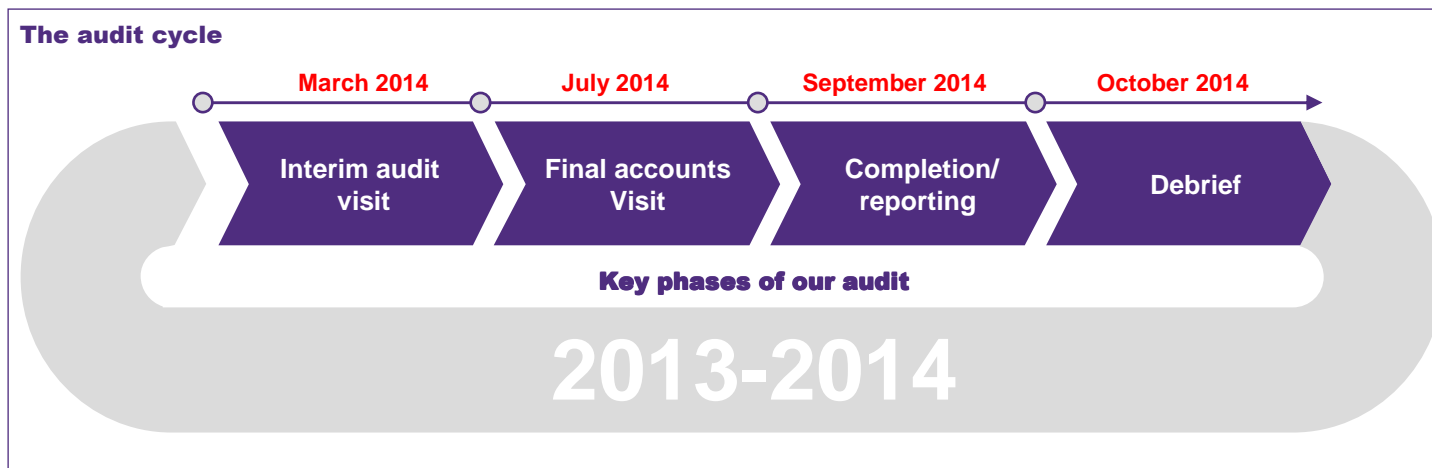
The results of our VfM audit work and the key messages arising will be reported in our Audit Findings report and in the Annual Audit Letter.

Results of interim audit work

The programme of our interim audit work is summarised in the table below:

Area	Work planned/performed
Internal audit	<p>We have reviewed internal audit's overall arrangements in accordance with auditing standards. Our work has not identified any issues which we wish to bring to your attention.</p> <p>We also reviewed internal audit's work on the Council's key financial systems to date. We have not identified any significant weaknesses impacting on our responsibilities.</p>
Walkthrough testing	<p>We have completed walkthrough tests of controls operating in areas where we consider that there is a risk of material misstatement to the financial statements.</p> <p>Our work has not identified any issues which we wish to bring to your attention. Internal controls have been implemented in accordance with our documented understanding.</p>
Review of information technology controls	<p>Work to be performed on the Council's IT controls:</p> <ul style="list-style-type: none">•Our information systems specialist will perform a high level review of the general IT control environment, as part of the overall review of the internal controls system.•We will perform a follow up of the issues that were raised last year.
Journal entry controls	<p>We will be reviewing the Council's journal entry policies and procedures as part of determining our journal entry testing strategy.</p>
Value for money	<p>We have performed an initial risk assessment of the Council's value for money arrangements, of which no issues are to be reported. We will complete our detailed risk assessment at the final year end stage of the audit and report any issues to the September audit committee.</p>

Key dates



Date	Activity
February 2014	Planning
April 2014	Interim site visit
June 2014	Presentation of audit plan to Audit Committee
July 2014	Year end fieldwork
August 2014	Audit findings clearance meeting with the Director of Finance.
September 2014	Report audit findings to those charged with governance - Audit Committee
September 2014	Sign financial statements opinion

Fees and independence

Fees

	£
Council audit	68,400
Grant certification	12,600
Total fees (excluding VAT)	81,000

Fees for other services

Service	Fees £
None	-

Our fee assumptions include:

- Supporting schedules to all figures in the accounts are supplied by the agreed dates and in accordance with the agreed upon information request list
- The scope of the audit, and the Council and its activities, have not changed significantly
- The Council will make available management and accounting staff to help us locate information and to provide explanations

Independence and ethics

We confirm that there are no significant facts or matters that impact on our independence as auditors that we are required or wish to draw to your attention. We have complied with the Auditing Practices Board's Ethical Standards and therefore we confirm that we are independent and are able to express an objective opinion on the financial statements.

Full details of all fees charged for audit and non-audit services will be included in our Audit Findings report at the conclusion of the audit.

We confirm that we have implemented policies and procedures to meet the requirement of the Auditing Practices Board's Ethical Standards.

Communication of audit matters with those charged with governance

International Standards on Auditing (ISA) 260, as well as other ISAs, prescribe matters which we are required to communicate with those charged with governance, and which we set out in the table opposite.

This document, The Audit Plan, outlines our audit strategy and plan to deliver the audit, while The Audit Findings will be issued prior to approval of the financial statements and will present key issues and other matters arising from the audit, together with an explanation as to how these have been resolved.

We will communicate any adverse or unexpected findings affecting the audit on a timely basis, either informally or via a report to the Council.

Respective responsibilities

This plan has been prepared in the context of the Statement of Responsibilities of Auditors and Audited Bodies issued by the Audit Commission (www.audit-commission.gov.uk).

We have been appointed as the Council's independent external auditors by the Audit Commission, the body responsible for appointing external auditors to local public bodies in England. As external auditors, we have a broad remit covering finance and governance matters.

Our annual work programme is set in accordance with the Code of Audit Practice ('the Code') issued by the Audit Commission and includes nationally prescribed and locally determined work. Our work considers the Council's key risks when reaching our conclusions under the Code.

It is the responsibility of the Council to ensure that proper arrangements are in place for the conduct of its business, and that public money is safeguarded and properly accounted for. We have considered how the Council is fulfilling these responsibilities.

Our communication plan	Audit plan	Audit findings
Respective responsibilities of auditor and management/those charged with governance	✓	
Overview of the planned scope and timing of the audit. Form, timing and expected general content of communications	✓	
Views about the qualitative aspects of the entity's accounting and financial reporting practices, significant matters and issue arising during the audit and written representations that have been sought		✓
Confirmation of independence and objectivity	✓	✓
A statement that we have complied with relevant ethical requirements regarding independence, relationships and other matters which might be thought to bear on independence.	✓	✓
Details of non-audit work performed by Grant Thornton UK LLP and network firms, together with fees charged.		
Details of safeguards applied to threats to independence		
Material weaknesses in internal control identified during the audit		✓
Identification or suspicion of fraud involving management and/or others which results in material misstatement of the financial statements		✓
Non compliance with laws and regulations		✓
Expected modifications to the auditor's report, or emphasis of matter		✓
Uncorrected misstatements		✓
Significant matters arising in connection with related parties		✓
Significant matters in relation to going concern		✓



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Agenda Item 6

Report to: Audit Committee

Date of meeting: 30 June 2014

Report of: Alan Power - Head of Finance Shared Services

Title: External Audit Recommendations

1.0 **SUMMARY**

1.1 This report gives details of the progress made in implementing the recommendations of the external auditor.

2.0 **RECOMMENDATIONS**

2.1 That progress in implementing the external auditor's recommendations be noted.

Contact Officer:

For further information on this report please contact: -
Alan Power, Head of Finance, Shared Services
telephone extension: 7196
email: alan.power@watford.gov.uk

Report approved by: Alan Power, Head of Finance

3.0 **DETAILS**

3.1 The external auditor, Grant Thornton, presented its 'Report to those Charged with Governance' to the September meeting of the Audit Committee. The report made a number of recommendations and progress is shown in Appendix 1.

3.2 The recommendation is made in order to give members the opportunity to raise questions about the external auditor's recommendations and monitor the progress made in their implementation.

4.0 **IMPLICATIONS**

4.1 **Financial**

4.1.1 None Specific.

4.2 **Legal Issues** (Monitoring Officer)

4.2.1 None Specific.

4.3 **Equalities**

None Specific.

4.4 **Potential Risks**

There are no risks associated with the decisions members are being asked to make.

APPENDICES

Appendix 1 External Audit Recommendations

Action	Priority	Responsibility	Action to Date	Resolved [✓ or X]	(Original) Implementation date
<p>Assurance for third party services</p> <p>The council should request where it has third party IT service provision, formal assurance from the service provider on the adequacy of the general IT controls they have in operation at their data centre(s) from which the service is provided. This should include testing of third party disaster recovery plans.</p>	<p>Medium</p>	<p>Head of Corporate Strategy & Client Services</p>	<p>Position – November 2013</p> <p>Memorandum of understanding is currently in draft format. This will be issued to (PSN) priority systems vendors initially.</p> <p>A further policy will be developed around management of third parties will be written during 2014.</p> <p>Position January 2014</p> <p>This is in progress. MOU's for third parties are currently being issued. Third party policy is scheduled for completion by end of Q4.</p> <p>Position March 2014</p> <p>MOUs issued to key vendors.</p> <p>Third party policy is currently being drafted</p> <p>Position June 2014</p>	<p>x Part resolved</p>	<p>December 2013</p> <p>April 2014 to complete Third party policy</p> <p>September 2014</p>

			<p><i>Third party policy will be issued to ITSG for approval prior to the move to Capita's data centre. Documentation has been received from Capita confirming BSI, QM & other industry standard accreditations.</i></p>		
<p>Financial governance</p> <p>The presentation of income charges could be improved with the further analysis of other income streams such as property and commercial income included within the monthly budget reporting pack the 'Finance Digest'.</p>	Medium	Head of Finance Shared Services	<p>Position January 2014</p> <p>The content and presentation of the Finance Digest is under review. The Shared Internal Audit Service is performing a county-wide examination of budget monitoring and reporting arrangements and will report on best practice during 2014. The Budget panel will be consulted on proposed changes.</p> <p>Position March 2014</p> <p>SIAS and Finance Managers have commenced the review process and the detailed evidence gathering will be completed by the end of March. The budget monitoring process and new reporting format will be reported to Budget Panel in July.</p>	x	<p>December 2013</p> <p>July 2014</p>

Agenda Item 7

Report to: Audit Committee

Date of meeting: 30 June 2014

Report of: Alan Power - Head of Finance Shared Services

Title: Internal Audit Progress Report

1.0 **SUMMARY**

1.1 This report gives details of the progress made in implementing the recommendations of the internal auditor.

2.0 **RECOMMENDATIONS**

2.1 Note the Internal Audit Progress Report Against the 2014/15 Audit Plan

2.2 Approve amendments to the Audit Plan as at 2 June 2014

2.3 Agree removal of implemented recommendations (see Appendix 3)

2.4 Agree the changes to the implementation date for 8 recommendations (paragraph 2.6) for the reasons set out in Appendix 3.

Contact Officer:

For further information on this report please contact: -
Alan Power, Head of Finance, Shared Services
telephone extension: 7196
email: alan.power@watford.gov.uk

Report approved by: Alan Power, Head of Finance

3.0 **DETAILS**

- 3.1 The Shared Internal Audit Service (SIAS) latest Progress Report is attached at Appendix 1.
- 3.2 Details of progress against the Internal Audit Plans for 2013/14 are attached at Appendix 2.
- 3.3 Appendix 3 provides information on recommendations which remain outstanding from audits carried out in 2010/11, 2011/12, 2012/13 and 2013/14 and detail only those recommendations which were not resolved at the time of the last report together with new audit reports issued since that time. New reports and new comments are shown in bold italics.
- 3.4 There are six new requests for extensions to time for to complete the implementation of recommendations. The Audit Committee at its January 2014 meeting agreed eleven such requests and the 'Not Yet Due' column below has been amended.
- 3.5 The table below summarises progress in implementation of the recommendations:

Year	Recommendations made No.	Implemented	Not yet due	Outstanding & Request made for Extended Time	Percentage implemented %
2010/11	213	211	1	1	99
2011/12	114	111	0	3	97
2012/13	49	47	0	2	92
2013/14	68	37	27	4	54

4.0 **IMPLICATIONS**

4.1 **Financial**

4.1.1 None Specific.

4.2 **Legal Issues** (Monitoring Officer)

4.2.1 None Specific.

4.3 **Equalities**

None Specific.

4.4 **Potential Risks**

There are no risks associated with the decisions members are being asked to make.

APPENDICES

- Appendix 1 Shared Internal Audit Service Progress Report
- Appendix 2 Progress against the Audit Plan
- Appendix 3 Progress on Recommendations

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Watford Borough Council
Audit Committee Progress Report
30 June 2014

Recommendation

Members are recommended to:

- Note the Internal Audit Progress Report Against the 2014/15 Audit Plan
- Approve amendments to the Audit Plan as at 2 June 2014
- Agree removal of implemented recommendations (see Appendix 3)
- Agree the changes to the implementation date for 8 recommendations (paragraph 2.6) for the reasons set out in Appendix 3.

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1 Introduction and Background

1.1 Purpose

1.2 Background

2 Audit Plan Update

2.1 Delivery of Audit Plan and Key Audit Findings

2.3 Status of Audit Recommendations

2.7 Proposed Audit Plan amendments

2.8 Performance Management

Appendices

2 Progress against the 2014/15 Audit Plan

3 Progress against outstanding internal audit recommendations

1. Introduction and Background

Purpose of Report

- 1.1 This report details:
- a) Progress made by the Shared Internal Audit Service (SIAS) in delivering the Council's Annual Audit Plan for 2014/15 as at 2 June 2014.
 - b) Proposed amendments to the approved 2014/15 Annual Audit Plan.
 - c) Implementation status of all outstanding previously agreed audit recommendations from 2010/11 onwards.
 - d) An update on performance management information as at 2 June 2014.

Background

- 1.2 The work of internal audit is required to be reported to a Member Body so that the Council has an opportunity to review and monitor an essential component of corporate governance and gain assurance that its internal audit provision is fulfilling its statutory obligations. It is considered good practice that progress reports also include proposed amendments to the agreed annual audit plan.
- 1.3 The Internal audit service transferred to the Shared Internal Audit Service (SIAS) in April 2013. The 2014/15 Annual Audit Plan was approved by Audit Committee on 12 March 2014.
- 1.4 The Audit Committee receives periodic updates on progress against the Annual Audit Plan from SIAS, the most recent of which was brought to this Committee on 12 March 2014.

2. Audit Plan Update

Delivery of Audit Plan and Key Audit Findings

- 2.1 As at 2 June 2014, 13% of the 2014/15 Audit Plan days had been delivered (calculation excludes contingency). Appendix 2 provides a status update on each individual deliverable within the audit plan.
- 2.2 The following 2013/14 reports have been finalised since March Audit Committee:

Audit Title	Date of Issue	Assurance Level	Number and Priority of Recommendations
Asset Management	Feb '14	Substantial	Two medium Two merits attention
Project and Change Management	Mar '14	Substantial	One medium
Anti-fraud Baseline Assessment	Mar '14	Full	None
Corporate Governance	Apr '14	Full	One merits attention
Risk Management	Apr '14	Full	None
Council Tax (shared)	Apr '14	Moderate	One high Seven medium Two merits attention
Non-Domestic Rates (NDR) (shared)	Apr '14	Substantial	None – common themes are noted in the Council Tax final audit report
Creditors (shared)	Apr '14	Moderate	One high Three merits attention
Budget Monitoring	Apr '14	Substantial	One medium One merits attention
Main Accounting (shared)	Apr '14	Substantial	Two medium One merits attention

Payroll (shared)	May '14	Full	None
Benefits (shared)	May '14	Moderate	None – common themes are noted in the Council Tax final audit report
Debtors (shared)	May '14	Substantial	Three medium One merits attention
IT Vulnerabilities Extended Follow Up (shared)	May '14	N/A	N/A
IT Cyber Risk (shared)	Jun '14	Moderate	One high Six medium Two merits attention

No 2014/15 reports have yet been finalised. Details on the status of audits in this year's plan are detailed in Appendix 2. Currently this includes a proposed 'start quarter' for each audit. However, to assist in work scheduling / resourcing both within the Council and SIAS, we are in the process of agreeing specific start times and key contacts with management. Details will be available at the time of the next committee.

Status of Audit Recommendations

- 2.3 Members will be aware that a Final Audit Report is issued when it has been agreed by management and includes an agreement to implement the recommendations made. It is SIAS's responsibility to bring to Members' attention the implementation status of high priority recommendations. It is the responsibility of Officers to implement recommendations by the agreed date.

2.4 The table below summarises progress in implementation of all outstanding internal audit recommendations as at May 2014, with full details given in Appendix 3:

Year	Recommendations made No.	Implemented	Not yet due	Outstanding & request made for extended time	Percentage implemented %
2010/11	213	211	1	1	99%
2011/12	114	111	0	3	97%
2012/13	49	47	0	2	96%
2013/14	68	37	27	4	54%
2014/15	-	-	-	-	-

Although Cyber Risk has been included as a finalised report in the table at section 2.2, the recommendations arising are not included in the table above or in Appendix 3 as the final report for this audit was issued after the recommendation update request was sent to action owners. These recommendations will be included in the follow up report to September Audit Committee.

2.5 The Committee will be aware that the ICT service was outsourced to Capita Secure Information Solutions from 20 May 2013 and that the outstanding ICT recommendations were prioritised to be completed during transition (up to 20 May 2013) or transformation (after 20 May 2013).

2.6 Extension to implementation dates have been requested for 8 recommendations, as detailed in Appendix 3, covering the following audits:

- a) One for IT Project Management,
- b) Two for IT Back Up and Disaster Recovery,
- c) One for IT Server Virtualisation,
- d) One for Risk Management,
- e) One for Procurement and Contract Baseline Assessment,
- f) Two for Housing Redesign.

In the case of one further recommendation from the audit of IT Remote Working (Ref. 05), the action remains in progress,

however, no new deadline date beyond the last extension (to March 2014) has been confirmed.

In the case of the one recommendation from the Commercial Rents audit, no update was received, although the original deadline date of 31 March 2014 has elapsed.

Proposed Audit Plan Amendments

2.7 The following amendment to the 2014/15 Audit Plan has been agreed with management and is brought before this Committee for approval:

- The original 2014/15 Audit Plan for WBC included 12 days for a review of the Health Campus. This audit has been cancelled as a review was completed as part of the 2013/14 audit plan and the project is not due to enter into the next auditable phase during 2014/15. The budget of 12 days will now be used on a new audit of Contract Payments planned for quarter three.

Performance Management

2.8 Annual performance indicators and associated targets were approved by the SIAS Board on 20 March 2014. Actual performance for Watford Borough Council against the targets that can be monitored for 2014/15 is shown the table below.

Performance Indicator	Annual Target	Profiled Target to 2 June 2014	Actual to 2 June 2014
1. Planned Days – percentage of actual billable days against planned chargeable days completed (excluding unused contingency)	95%	15%	13%
2. Planned Projects – percentage of actual completed projects to draft	95%	7%	0%

report stage against planned completed projects (excludes 2012/13 completion and 'on-going' pieces)			
3. Client Satisfaction – percentage of client satisfaction questionnaires returned at 'satisfactory' level	100%	0%	0% (no 2014/15 audits yet finalised)
4. Number of High Priority Audit Recommendations agreed	95%	0%	0% (no 2014/15 audits yet finalised)

2.9 In addition, the performance targets listed below are annual in nature. Performance against these targets will be reported on in the 2014/15 Head of Assurance's Annual Report:

- **5. External Auditors' Satisfaction** – the Annual Audit Letter should formally record whether or not the External Auditors are able to rely upon the range and the quality of SIAS' work.
- **6. Annual Plan** – prepared in time to present to the March meeting of each Audit Committee. If there is no March meeting then the plan should be prepared for the first meeting of the civic year.
- **7. Head of Assurance's Annual Report** – presented at the Audit Committee's first meeting of the civic year.

2014/15 SIAS Audit Plan

AUDITABLE AREA	LEVEL OF ASSURANCE	RECS			AUDIT PLAN DAYS	LEAD AUDITOR ASSIGNED	BILLABLE DAYS COMPLETED	STATUS/COMMENT
		H	M	MA				
Key Financial Systems								
Benefits (shared)					15	No		Planned for Q3
Council Tax (shared)					12	No		Planned for Q3
Creditors CRSA (shared)					9	No		Planned for Q4
Debtors (shared)					11	No		Planned for Q4
Main Accounting (shared)					15	No		Planned for Q4
NDR (shared)					12	No		Planned for Q3
Payroll (shared)					14	No		Planned for Q4
Treasury Management					5	No		Planned for Q3
Budgetary Control					8	No		Planned for Q4
Operational Audits								
Asset Management					8	No		Planned for Q3
Community Centres					6	Yes	2.5	In planning
Community Grants					6	No		Planned for Q3
Enforcement					15	No		Planned for Q2
Health Campus					0	N/A	0	Audit cancelled
Sickness Absence (shared)					8	No		Planned for Q3
Procurement								
Charter Place Development					5	No		Planned for Q3

AUDITABLE AREA	LEVEL OF ASSURANCE	RECS			AUDIT PLAN DAYS	LEAD AUDITOR ASSIGNED	BILLABLE DAYS COMPLETED	STATUS/COMMENT
		H	M	MA				
Procurement & Contract Management Baseline Assessment Follow Up					3	No		Planned for Q2
Sport & Leisure Management Ltd (SLM) and HQ Theatres Contract Management					12	Yes	8	In fieldwork
Veolia Contract Monitoring Follow Up					5	No		Planned for Q3
Contract Payments					12	No		Planned for Q3
Counter Fraud								
Review of counter-fraud arrangements (shared)					5	No		Planned for Q4
Risk Management and Governance								
Risk Management					5	No		Planned for Q4
Corporate Governance					5	No		Planned for Q4
IT Audits								
Disaster Recovery (shared)					12	No		Planned for Q3
IT Operations & Contract Management (shared)					15	No		Planned for Q3

AUDITABLE AREA	LEVEL OF ASSURANCE	RECS			AUDIT PLAN DAYS	LEAD AUDITOR ASSIGNED	BILLABLE DAYS COMPLETED	STATUS/COMMENT
		H	M	MA				
IT Change Control (shared)					15	Yes	3	ToR issued
SIAS Joint Work								
NDR Anti-Avoidance Arrangements (shared)					8	No		Planned for Q3
Risk Management & AGS					2	No		Planned for Q4
Ad Hoc Advice								
Ad hoc advice	N/A				3	N/A	0.5	On-going
Contingency								
Unused contingency	N/A				1	N/A		
Strategic Support								
Head of Internal Audit Opinion 2013/14	N/A				2	N/A	2	Complete
External Audit Liaison	N/A				1	N/A		On-going
Audit Committee	N/A				12	N/A	2	On-going
Monitoring & Client Liaison	N/A				10	N/A	2	On-going
2015/16 Audit Planning	N/A				6	N/A		On-going
SIAS Development	N/A				3	N/A	3	Complete
Follow-up of recommendations	N/A				10	N/A	2	On-going
Completion of 2013/14								

AUDITABLE AREA	LEVEL OF ASSURANCE	RECS			AUDIT PLAN DAYS	LEAD AUDITOR ASSIGNED	BILLABLE DAYS COMPLETED	STATUS/COMMENT
		H	M	MA				
audits								
Time required to complete work commenced in 2013/14 (12 days shared; 4 days WBC)	Various				16	Various	15	In progress
WBC TOTAL					149		26	
SHARED SERVICES TOTAL					163		14	
COMBINED TOTAL					312		40	

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Key to recommendation priority levels:

H = High

M = Medium

MA = Merits attention

N/A = Not applicable

Audit Plan 2010/11

IT Remote Working 2010/11							
Final report issued January 2012							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved x or ✓	Revised Deadline
05	The ICT Shared Service should ensure the two-factor user authentication solution is enabled for remote users to gain remote access to the Council networks.	Important	<p>Agreed</p> <p>Position - June 2012 This has been installed and we are in the process of testing this functionality</p> <p>Position - August 2012 Rollout of this functionality is being planned and intended to be in place within the deadline.</p> <p>Position - November 2012 No change from August update</p> <p>Position - January 2013 Two factor authentication has not been rolled out but is planned to be completed before service commencement with Capita.</p> <p>Position - May 2013 Dual Factor Authentication on current equipment will not be compliant with PSN CoCo standards. This will be reviewed during transformation.</p> <p>Position - August 2013 Review of the technology required in order to meet PSN standards is underway. This is being completed in conjunction with a number of other work streams related to PSN compliance. Dual factor authentication is essential for accreditation with the PSN and is</p>	ICT Client Manager	June 2012	x (part met)	<p>Dec 2012</p> <p>May 2013</p> <p>Dec 2013</p> <p>Mar 2014</p> <p>TBC</p>

IT Remote Working 2010/11							
Final report issued January 2012							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved x or ✓	Revised Deadline
			<p>required by the cabinet office for Nov 2013.</p> <p>Position - November 2013 Controlled rollout is currently in progress, including revised user instructions.</p> <p>Position – February 2014 The tokens are in the progress of being deployed to staff. Once this is completed use of a single sign on with password only will be switched off.</p> <p>Position – May 2014 The rollout has been suspended following a performance issue with the appgate homeworking solution. This is currently being investigated. 2FA will continue to be rolled out following the resolution of this.</p>				
09	<p>Management should ensure that security settings on mobile device handsets such as iPhones enforce the following settings:</p> <ul style="list-style-type: none"> • Devices should be required to be protected by a power on password or PIN. Any default passwords or PIN codes need to be changed on first use, these should not be removed unless authorised in writing by ICT; • Devices should be set to 'Non-discoverable' or 'Hidden' to help prevent information disclosure by 	Important	<p>Agreed. Government Code of Connection stipulates that they have only approved Blackberry's for use as mobile devices. There are currently more critical priorities to address within ICT and this is where the focus will lie.</p> <p>The implementation of a Blackberry Enterprise Server will address the above recommendation and will be identified as a future project for the ICT Service.</p> <p>Position - August 2012 Due to the large resource and investment required with this, it will be assigned a priority once the future of the ICT Shared Service is known.</p> <p>Position - November 2012</p>	ICT Client Manager	March 2013	*	<p>March 2014</p> <p>Dec 2015</p>

IT Remote Working 2010/11							
Final report issued January 2012							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved x or ✓	Revised Deadline
	<p>short distance data transfer; and</p> <ul style="list-style-type: none"> Users should be restricted from reconfiguring the security settings on devices. <p>The remote wipe solution should be investigated to ensure all the data stored on the mobile phone can be wiped either remotely or by exceeding the login threshold. Management should ensure that only ICT approved mobile devices should be procured and issued and all confidential and sensitive data held on mobile device handsets such as iPhones is adequately encrypted according to the sensitivity of the data</p>		<p>The councils are currently conducting due diligence with the preferred supplier for the ICT Service. Outstanding audit recommendations will be discussed during due diligence and reported to the next Audit committee meeting.</p> <p>Position - January 2013 Mobile telephony is outside the proposal. Implementation of a Blackberry solution which can provide all of these requirements has been included as part of 13/14 project requirement and will be discussed during transformation.</p> <p>Position - May 2013 No change from above.</p> <p>Position - August 2013 Recommendation not yet due for completion. It should be noted that the PSN compliance requirements will impact the solution to this recommendation.</p> <p>Position - November 2013 No change to above. This needs to be prioritised in line with other ICT projects. Government directive for PSN (Public Services Network), now states that unmanaged end user devices e.g. personal computers etc, should be addressed and compliant for use on the PSN by 2015 accreditation. A revised timeframe for implementation of this recommendation needs to be agreed.</p> <p>Position – February 2014 Already requested that this deadline is moved</p>				

IT Remote Working 2010/11							
Final report issued January 2012							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved x or ✓	Revised Deadline
			to Dec 2015, in line with PSN requirements to manage data on mobile devices. Position – May 2014 Recommendation not yet due for implementation.				

Audit Plan 2011/12

IT Project Management 2011/12							
Final report issued November 2011							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
02	An IT Strategy that supports both Councils' corporate strategies needs to be implemented to direct the forward usage of ICT within both Councils and the Shared Service. An IT strategy should be developed in consultation with the business strategies for both Councils and the Shared Service to ensure that IT development links into corporate priorities.	Minor	<p>Agreed</p> <p>Position - August 2012 This has not progressed due to resource constraints caused by work on the ICT Outsourcing</p> <p>Position - November 2012 The councils are currently conducting due diligence with the preferred supplier for the ICT Service. The decision to outsource will have a large impact on the strategy.</p> <p>Position - January 2013 Capita can help with advice on this but the responsibility for this lies with the ICT Client Manager roles which are currently being advertised at both councils.</p> <p>Position - May 2013 ICT Client Managers have now been appointed. Due to the high workload during transition to Capita the revised deadline has been amended.</p> <p>Position - August 2013 No change to above. Terms of reference for the IT Steering group have been amended to reflect the requirement for the development of an ICT strategy.</p>	ICT Client Manager	October 2012	*	<p>Mar 2013</p> <p>May 2013</p> <p>Sept 2013</p> <p>May 2014</p> <p>Sept 2014</p>

IT Project Management 2011/12							
Final report issued November 2011							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
			Position - November 2013 Technical strategy is underway. ICT Client management team are working with Capita SIS to develop an approach to the overall ICT strategy in parallel to this. Position – February 2014 No change. Position – May 2014 Underway. Terms of Reference have been agreed with the Council. Officers involved with interviews have been briefed and all interviews have been scheduled. Interviews span from mid-June to end of July and report is expected for review by end of August 2014.				

IT Back up and Disaster Recovery 2011/12							
Final report issued December 2012							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
02	The Shared Service should conduct a risk assessment of the capability to recover key systems and services in the event of a disaster based on the Recovery Time Objectives (RTO) and Recovery Point Objectives (RPO) for Councils' systems. This should ensure that any potential issues that could be faced are documented with appropriate counter measures put in	Essential	Agreed Position - January 2013 This work will be undertaken by Capita during transition and transformation. Position - May 2013 As above, Capita will propose a full disaster recovery plan, post data-centre move (scheduled for Q4 2013).	ICT Client Manager	May 2013	* In progress	Dec 2013 May 2014 Sept 2014

IT Back up and Disaster Recovery 2011/12							
Final report issued December 2012							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved x or ✓	Revised Deadline
	place.		<p>Position - August 2013 No change from May update. It should be noted that as part of the contract Capita will work with the Councils to define and implement a back-up strategy and policy. This includes working with business services to define appropriate frequency of backups with RPO's where appropriate of 30 minutes. Data centre move design has commenced and a risk assessment will be included within this planning.</p> <p>Position - November 2013 Disaster recovery scoping meeting has taken place. Disaster recovery plan has been included within the Data Centre Migration PID (Project Initiation Document) as a deliverable.</p> <p>Position – February 2014 This is being progressed through the data centre migration project. There is a backup workstream within this project which is currently assessing all backups. Note the revised data centre migration is end of June 2014. This allows for critical Council business, year end, elections, and IER go live and was agreed at 10th Dec – ITSG.</p> <p>Position – May 2014 In progress. Backup solution architect is currently assessing ability to recover. This is all feeding into the data centre migration project. IER dates have changed to mid-end of June and the data centre migration move will be adjusted to accommodate that.</p>				

IT Back up and Disaster Recovery 2011/12							
Final report issued December 2012							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
04	The Shared Service should test its DR arrangements on an annual basis at both Adam Continuity and ICM. Testing should follow a detailed test plan and test results should be reported to management following the test period. We also recommend that where appropriate, ad hoc tests of tape restores are performed when not otherwise tested.	Essential	<p>Agreed</p> <p>Position - January 2013 A DR test is being planned before the service is transferred to Capita are expected to continue this into the future.</p> <p>Position - May 2013 Due to extensive workload in the run-up to service commencement, a “dry run” of the existing Disaster Plan has not been carried out. However, existing arrangements with both of our continuity providers have been amended and re-signed for a period of one year. Before the expiry of these agreements, Capita will have their own Disaster Plan in place (post data centre move).</p> <p>Position - August 2013 Data centre move design planning has commenced. It has been agreed that revised BC/DR plans will be created in parallel with the data centre move itself. As part of the Capita contract Councils can ask for ad-hoc restores of random files to verify effective backups. This quality check is the responsibility of ICT client managers and is an aspect of monthly service delivery meetings.</p> <p>Position - November 2013 DR contract vendor has been contacted to arrange a DR test post data centre migration. This will be arranged to take place before April 2014.</p>	ICT Client Manager	March 2013	* (part resolved)	Dec 2013 Apr 2014 June 2014

IT Back up and Disaster Recovery 2011/12							
Final report issued December 2012							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
			<p>Position – February 2014 In progress. Engagement with existing DR vendors has taken place, as well as a review of service continuity plans. DR test will take place prior to the data centre move at the end of June 2014.</p> <p>Position – May 2014 In progress. DR test to be scheduled in line with data centre migration plans.</p>				

Audit Plan 2012/13

IT Server Virtualisation (ICT) 2012/13							
Final report issued December 2012							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
01	The adequacy of the security settings and management arrangements established and applied to the virtual environment at both the Councils should be reviewed and where the standards currently are not aligned with best practice standard such as recommended by CIS (Centre for Internet Security), then they should be applied/configured to create a baseline for on-going security and monitored accordingly.	Essential	<p>Agreed The Council is waiting for Capita to respond with their view on outstanding settings. They are planning to virtualise the remainder of servers and move them up to their own data centre within the first year of the contract, which should go live in May 2013.</p> <p>Position - January 2013 Capita will be moving all servers to their data Centre in Chippenham by December 2013 with new hardware and vmware installations. This recommendation will be incorporated into the design of this implementation.</p> <p>Position - May 2013 The above position has been endorsed and supported by the ICT Client Management Team.</p> <p>Position - August 2013 Data centre design has commenced. Within the design itself all vmware environments will be reviewed and aligned with best practice standards.</p> <p>Position - November 2013 In progress</p> <p>Position – February 2014 VMWare design document completed and signed off. This doc includes a review of all</p>	ICT Client Manager	November 2013	* (part resolved)	Dec 2013 May 2014 Sept 2014

IT Server Virtualisation (ICT) 2012/13							
Final report issued December 2012							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
			current virtual servers. Awaiting implementation in line with data centre migration. Position – May 2014 Servers currently being re-configured in line with design documentation. This is a prerequisite for the data centre migration. E.g. single fibre paths being replaced with dual fibre paths, thereby increasing resilience.				

Partnerships 2012/13							
Final report issued May 2013							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
5.2.3	The Partnerships and Performance Section should make arrangements for the regular collation and reporting of agreed partnership performance information to the relevant reporting body. This will ensure that there is an overview of the work of partnerships and the outcomes in terms of meeting their and the council's specific objectives. It will also help identify under-performing partnerships.	Important	Agreed Position - May 2013 Not yet due. Position - August 2013 To be considered as part of the Framework update. Position – November 2013 An overview of performance information of relevance to Watford overall is being considered by the borough's Local Strategic Partnership – One Watford. Position – February 2014	Partnerships and Performance Section Head	September 2013	✓	Mar 2014

Partnerships 2012/13							
Final report issued May 2013							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
			Work progressing. Position – May 2014 A relevant set of performance information will be considered by One Watford on a biannual basis. The information will relate to information / data that measures outcomes important to the town as identified by the partnership.				

Risk Management 2012/13							
Final report issued May 2013							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
5.2.6	The intranet should be up-dated with the current version of the Service risk registers at the earliest opportunity (Medium).	Important	Agreed Position - May 2013 Not yet due. Position - August 2013 Head of Democracy and Governance just taken over lead responsibility for risk. Meeting of Risk Management Group scheduled early September 2013 to review risk registers. Position - November 2013 Intranet in the process of being updated. Position – February 2014 Being updated Position – May 2014	Head of Democracy & Governance	30 th June 2013	✓	31 Oct 2013 February 2014 for all service risk registers to be updated on Intranet

Risk Management 2012/13							
Final report issued May 2013							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
			Done				
5.3.2	<p>There should be effective action plans in place to address significant risks identified in the Service Risk registers. The action plan may include for example the following areas :</p> <ul style="list-style-type: none"> - Detailed action to be taken, - Officer(s) responsible for taking action, - Timescales for implementing appropriate action. 	Important	<p>Agreed</p> <p>Position - May 2013 Not yet due.</p> <p>Position - August 2013 Head of Democracy and Governance just taken over lead responsibility for risk. Meeting of Risk Management Group scheduled early September 2013 to review risk registers.</p> <p>Position - November 2013 Progress on updating service risk registers and actions plans to be reviewed at meeting in November.</p> <p>Position – February 2014 Action plan template circulated to service heads for completion. Will be discussed at next Group meeting.</p> <p>Position – May 2014 In progress</p>	Head of Democracy & Governance	30 th June 2013	*	<p>31 Oct 2013</p> <p>Feb 2014 for Service risk registers and action plans to be updated</p> <p>Sept 2014</p>

Audit Plan 2013/14

Procurement and Contract Management Baseline Assessment							
Final report issued October 2013							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
03	In order to ensure all information contained on the Council's website is up to date and accurate, we recommend that a review of the 'Tenders and Contracts' area of the website is undertaken and, where necessary, changes are made. The review should include all documents available online and the supplier portal area.	Merits attention	<p>Position – November 2013 Not yet due</p> <p>Position – February 2014 Update CPR's uploaded as key procurement document. Terms of Reference meeting due 06/02 to establish a Task Group, as part of the Contract Management Forum, to develop a Toolkit for Procurement and Contract Management.</p> <p>Position – May 2014 Terms of Reference agreed for Toolkit Task Group. Task Group has since met twice on 20/03 and 01/05. Next meeting due 20 June 2014. Work for task group has been prioritised and is in progress. TRDC invited to join the Contract Management Forum and Toolkit Task Group. Document folders for staff access established on the G Drive.</p>	Corporate Procurement Manager	31 January 2014	*	31 March 2014 November 2014

Housing Redesign							
Final report issued December 2013							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
02	Employees involved in the allocation of housing should be annually required to declare any interests they have (e.g. relatives on the waiting list). Also the above should include a declaration that that the employee is responsible for informing the Housing section if occasion arises for them to deal with an application/allocation from an individual person known to them in a personal capacity.	Medium	<p>Position – November 2013 Not yet due</p> <p>Position – February 2014 Taken to Housing Team Meeting to explain that this will be implemented shortly.</p> <p>Recommended by Legal Section to take this item to the corporate Risk Management and Business Continuity Steering Group on 10 March 2014.</p> <p>Position – May 2014 Taken to above corporate group where decision made to incorporate revised form and code of conduct into corporate process. Revisions taken to Constitution Working Party on 1 April for approval.</p>	Housing Section Head	31 January 2014	✓	31 March 2014 in line with corporate meetings timetable
04	The Council should ensure, for those Housing Associations which carry out their own short-listing of applicants that they comply with the Council's good practices.	Medium	<p>Position – November 2013 Not yet due</p> <p>Position – February 2014 Taken to Herts Choice Homes (HCH) Operational Group in January 2014. Agreed that amendments need to be made to service level agreements and a training session held for registered providers. To be taken forward by HCH Co-ordinator who is based at Three Rivers District Council.</p> <p>Position – May 2014 28 July 2014 will be a workshop with Registered Providers and the local authorities to ensure shared understanding of roles in relation to redrafted SLAs.</p>	Housing Supply Manager	31 March 2014	*	28 July 2014

Housing Redesign							
Final report issued December 2013							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
06	The Nomination Policy should be completed and approved. A review cycle should be agreed and a designated officer assigned this task.	Medium	Position – November 2013 Not yet due Position – February 2014 In draft and due at Cabinet July 2014. Position – May 2014 Revised Cabinet Date in order to accommodate requirements and outcome of elections.	Housing Section Head	31 August 2014 (Not yet due)	*	
07	Housing assessments and short-listing systems should be fully documented at the earliest opportunity.	Medium	Position – November 2013 Not yet due Position – February 2014 Not yet due. Shortlisting process has been documented. Housing assessments work to be progressed in February 2014. Position – May 2014 Systems most sensibly to be documented as part of implementation of new Nomination Policy.	Housing Supply Manager Housing Demand Manager	31 March 2014	*	November 2014

Commercial Rents							
Final report issued January 2014							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
02	Procedure notes should be written for commercial rents activity (rent reviews, aged debt recovery and	Merits Attention	Position – February 2014 Not yet due	Property Manager	31 March 2014	*	Not known

Commercial Rents							
Final report issued January 2014							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
	reconciliations. The procedures should be reviewed and updated periodically (e.g. annually) and a review log maintained.		Position – May 2014 No update received				

Veolia Contract							
Final report issued February 2014							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
01	(1) A risk workshop, involving staff from the client team and the contractor should be organised to identify the key risks and who is best placed to manage the risks.	Medium	Agreed Position – February 2014 Not yet due Position – May 2014 JS(LP) Workshop carried out identifying collective risks.	Lesley Palumbo, Head of Corporate Strategy and Client Services	(1) = Mar 2014	✓	
	(2) Following the risk workshop, a joint risk register should be created and maintained over the duration of the contract.		Agreed Position – February 2014 Not yet due Position – May 2014 JS(LP) Risk register detailing joint risks produced and agreed.		(2) = May 2014	✓	
	(3) Joint review of risks should be an integral part of the performance management arrangements and		Agreed Position – February 2014		(3) = Jun 2014	✓	

Veolia Contract								
Final report issued February 2014								
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved x or ✓	Revised Deadline	
	<p>devices rather than maintaining the current paper based system; this is something we would endorse and encourage management to address in a timely manner.</p> <p>(3) Inspections carried out with Veolia should be diarised in advance; the client team should select the locations, informed by feedback from service users and perceived levels of risk.</p> <p>(4) The client team has identified that inspections by Veolia are not uploaded on to MIMS; we would endorse this as an area of concern and suggest management raises the matter formally with Veolia and monitors the situation to ensure there is a timely resolution.</p>		<p>Not yet due</p> <p>Position – May 2014 Not yet due</p> <p>Agreed</p> <p>Position – February 2014 Not yet due</p> <p>Position – May 2014 JS Inspection have been diarised with contractor and carried out on random and also intelligence basis.</p> <p>Agreed</p> <p>Position – February 2014 Not yet due</p> <p>Position – May 2014 JS – Where applicable inspections are captured on MIMS</p>			<p>(3) = Feb 2014</p> <p>(4) = Feb 2014</p>	<p>✓</p> <p>✓</p>	
05	The client team has identified the need to streamline the performance indicators associated with the contract and this is something we would endorse and encourage management to address as a priority.	Merits Attention	<p>Agreed</p> <p>Position – February 2014 Not yet due</p> <p>Position – May 2014 JS – PI's have been streamlined after dialogue with contractor and relevant</p>	Jamie Sells, Environmental Services Client Manager (Waste and Recycling) / Paul Rabbitts, Environmental Services Client Manager (Parks	On-going (to be reviewed 12 months after issue of final report)	✓		

Veolia Contract							
Final report issued February 2014							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
			officers.	and Streets)			
06	<p>(1) A training needs analysis should be conducted to identify the knowledge and skills gaps within the client team, both at team and individual levels.</p> <p>(2) External training courses delivered by professional bodies (such as the Chartered Institute of Purchasing and Supply), around developing contract management competences should be investigated as well as professional membership.</p> <p><i>Note: Hertfordshire County Council is developing contract management training, which it intends to make available to other local authorities in 2014/2015; this may be a cost effective solution to plugging skills gaps within the client team.</i></p>	Medium	<p>Agreed. Training and development needs for staff within the Veolia client team will be identified through the annual appraisal process. Members of the client team have attended the procurement lunch and learn sessions run by the council.</p> <p>Training and development for all contract management teams is being co-ordinated centrally through the council's contract management forum.</p> <p>Position – February 2014 Not yet due</p> <p>Position – May 2014 Not yet due</p>	Lesley Palumbo, Head of Corporate Strategy and Client Services	July 2014 (for staff appraisals) and on-going for team training and development	*	
07	We would encourage the client team to continue to approach contract managers at other local authorities to learn lessons from more established contracts.	Merits Attention	<p>Agreed</p> <p>Position – February 2014 Not yet due</p> <p>Position – May 2014 JS – Consistent dialogue with other managers from other Authorities was and is happening through Herts wide meetings and other communications. Shared best practice etc.</p>	Jamie Sells, Environmental Services Client Manager (Waste and Recycling) / Paul Rabbitts, Environmental Services Client Manager (Parks and Streets)	On-going (to be reviewed 12 months after issue of final report)	✓	

Counter Fraud Arrangements in the Shared Service Benefit Fraud Team							
Final report issued February 2014							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
01	The Benefits Fraud Shared Service should produce an annual work plan outlining proactive work and resource allocation.	Merits Attention	<p>Agree to the principle providing we maintain the ability to flex given fraud referrals/risks are not provided in advance indicating where exact resources should be made available.</p> <p>A review of current risk assessments would be required in order to allow the allocation of a plan of proactive work. Proposals and timetable to be agreed with Director of Finance. Target date set is to agree proposals.</p> <p>Position – May 2014 Not yet due</p>	Fraud Manager	1 June 2014 (Not yet due)	*	
02	<p>Going forwards in 2014/15 the Benefits Fraud Shared Service should consider undertaking a proactive intervention exercise to identify and investigate relief claims and empty properties.</p> <p>This should be considered in the context of the financial incentive introduced by the business rates retention scheme.</p>	Medium	<p>Agreed. Target date is to agree proposals for training. This is an area not previously investigated and is highlighted as a major risk by the Audit Commission report 2013.</p> <p>Position – May 2014 Not yet due</p>	Fraud Manager	1 June 2014 (Not yet due)	*	
03	The Benefits Fraud Shared Service should consider undertaking a proactive intervention exercise to investigate Single Person Discount cases.	Merits Attention	<p>Agreed. Target date is to agree proposals as above.</p> <p>Previously only facilitated data matching. Managing whole process may provide resources to be able to accurately determine discounts allocated.</p> <p>Position – May 2014</p>	Fraud Manager	1 June 2014 (Not yet due)	*	

Counter Fraud Arrangements in the Shared Service Benefit Fraud Team							
Final report issued February 2014							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
			Not yet due				

Asset Management							
Final report issued February 2014							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
01	Internal Audit endorses management actions to progress acquisition of external resources to assist in the digitalising of the Council's property assets and the updating of the Atrium property management system.	Merits Attention	Property Service is currently undergoing review and the report is due in June 2014. This recommendation will be considered for action depending on the outcome of the review. Position – May 2014 Not yet due	Jane Custance, Head of Regeneration and Development	30 September 2014 (Not yet due)	*	
02	Task reports should be completed and authorised for all rent reviews, as well as acquisitions and disposals in order to comply with the established process.	Medium	Position – May 2014 Implemented	Martin Jones, Programme Manager	With immediate effect and on- going.	✓	
03	Senior officers within Property Services should conduct a regular review of cases on hold, or that have passed their rent review date, to ensure that action is being taken and the hold or delay is justifiable. This would highlight cases that have not had timely actions taken on them as well as identify cases where Recovery Team can take further	Medium	Job review system is now in place. Position – May 2014 Implemented	Linda Newell, Property Manager	Implemented and on-going	✓	

Asset Management							
Final report issued February 2014							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
	recovery action or raise invoice as necessary.						
04	Consideration should be given for the pro-forma to be sent electronically to each service, as this will ensure that the information reaches all departments promptly. A trail of emails can be maintained for evidence purposes.	Merits Attention	Property Service is currently undergoing review and the report is due in June 2014. This recommendation will be considered for action depending on the outcome of the review. Position – May 2014 Not yet due	Jane Custance, Head of Regeneration and Development	30 September 2014 (Not yet due)	*	

Project and Change Management							
Final report issued March 2014							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
01	1) Officers involved in projects should be reminded of the need to complete an Experience Log for all projects. The purpose and objectives of completing a log should be included in the Project Management Framework e-learning tool. 2) An Experience Log should be added to the Change Management Framework methodology and officers should be encouraged to complete this.	Medium	Position – May 2014 The template to capture learning has been developed and will be included in the framework. The Partnerships and Performance section head encourage completion of the template at the end of project delivery, including those associated with change management.	Kathryn Robson, Partnerships and Performance Section Head	30 June 2014 (Not yet due)	✓	

Risk Management and Corporate Governance							
Final report issued April 2014							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
01	<p>We recommend that, in consultation with Members, management considers the introduction of an action log for all committee meetings to record all actions raised with officer responsibility and completion timescales.</p> <p>The log should be reviewed / updated ahead of or during each committee meeting to record those actions that have been completed or provide the current status / progress for those that are still outstanding.</p>	Merits Attention	<p>Position – May 2014 Procedures are in place and will take effect following Annual Council on 11 June for the Municipal Year 2014-15.</p>	Pat Thornton, Democratic Services Manager	Start of June 2014	✓	

Council Tax							
Final report issued April 2014							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
01	<p>Procedures covering key risk areas and single points of failure for the Revenues Team should be documented and reviewed on a regular basis.</p> <p>Procedures should be proportionate and consideration given whether they are best held electronically within Academy or as a separate manual. They should not duplicate help</p>	Merits Attention	<p>Agreed. The service is currently reviewing all practices and procedures within the Revenues Service including recovery of debts, This review will be completed by end of June 2014.</p> <p>Procedure notes will be documented following the review.</p> <p>Position – May 2014 Not yet due</p>	Robert Della-Sala, Head of Revenues and Benefits	30 September 2014 (Not yet due)	*	

Council Tax							
Final report issued April 2014							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
	functions within the Academy system or other existing written guidance.						
02	<p>The declaration of interest form should be reviewed to ensure it provides adequate protection to the respective Councils.</p> <p>Completed forms should be checked to ensure all staff who have (and need) access to the Academy system have returned a conflicts of interest form. This should be extended to staff outside of the Revenues and Benefits service, for example Customer Service Centre (CSC) staff.</p> <p>On receipt of signed declarations, access to declared accounts should be restricted.</p>	Medium	<p>Agreed</p> <p>Position – May 2014 Not yet due</p>	Robert Della-Sala, Head of Revenues and Benefits	30 June 2014 (Not yet due)	*	
03	The service should ensure that following the receipt of the Valuation Office (VO) lists, amendments of the Academy records are carried out promptly.	Medium	<p>Agreed. Progress has been made in processing VO lists. The Revenues Service is going to implement the VOA interface in Academy system, which will improve the process. The VOA interface should be operational by 30 September 2014.</p> <p>Position – May 2014 Not yet due</p>	Robert Della-Sala, Head of Revenues and Benefits	30 September 2014 (Not yet due)	*	
04	Disabled discounts, exemptions and empty properties should be reviewed as a whole for both WBC and TRDC to ensure that the system is cleared of any obsolete data.	Medium	<p>Agreed. We are going to work out a programme of reviews for this year. Because of the backlog this has not previously been possible.</p>	Robert Della-Sala, Head of Revenues and Benefits	In year and completed by 31 March 2015	*	

Council Tax							
Final report issued April 2014							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
			A plan will be in place by the end of May 2014 to undertake a rolling review throughout 2014/15. Position – May 2014 Not yet due				
05	The older entries on the suspense account should be reviewed, and where the payment cannot be linked with an account, consideration should be given for the amounts to be written off.	Merits Attention	Agree. Will be implemented immediately. Position – May 2014 Not yet due	Robert Della-Sala, Head of Revenues and Benefits	30 June 2014 (Not yet due)	*	
06	A sample of refunds should be checked by the Billing Team Leader as part of the authorisation process, which will act as a double check to ensure accuracy of processed refunds. We recommend a ten per cent check.	Medium	Agreed. The Quality Assessment process for refunds is being reviewed and a 10% maximum sample will be checked. Position – May 2014 Not yet due	Robert Della-Sala, Head of Revenues and Benefits	30 June 2014 (Not yet due)	*	
07	A strategy for debts returned from the bailiff after unsuccessful collection attempts should be documented and agreed, and a threshold set for further recovery action in accordance with the associated cost / benefit considerations.	Medium	Agreed. Bailiff module of Academy system will be introduced, which will allow the Revenues and Benefits Service to monitor the debts properly. WBC arrears have been cleansed and TRDC arrears are being cleansed currently. Debts with bailiff's will be managed properly after the cleaning exercise is over. Position – May 2014 Not yet due	Robert Della-Sala, Head of Revenues and Benefits	30 September 2014 (Not yet due)	*	

Council Tax							
Final report issued April 2014							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
08	Parameters for write-offs should be entered as soon as possible so that write-offs can be carried out on a regular basis (i.e. quarterly).	Medium	Agreed. These parameters were input into EV in March 2014 and write offs have started. Going forward, write-offs will be processed on a monthly basis. Position – May 2014 Implemented	Robert Della-Sala, Head of Revenues and Benefits	Already implemented	✓	
09	Differences within the reconciled Direct Debit amounts should be detected and rectified promptly.	Medium	Agreed. Income on the Academy system matches, but there are errors within the spreadsheet, which are giving wrong results. A lot of staff resources are spent trying to find the errors. When the processes are reviewed, the spreadsheet will be discontinued and the balancing module on the Academy system will be used to carry out income reconciliations. Position – May 2014 Not yet due	Robert Della-Sala, Head of Revenues and Benefits	30 September 2014 (Not yet due)	*	
10	As part of a wider Academy system access review: 1) The System Administrator role should be defined and access rights amended accordingly. 2) Access rights for Academy system users should be reviewed to ensure access granted is commensurate with each role. 3) Leavers should be promptly removed from Academy.	High	Agreed. This action will be carried out by the Systems Administrator. Position – May 2014 Not yet due	Robert Della-Sala, Head of Revenues and Benefits	To commence with immediate effect	*	

Budget Monitoring							
Final report issued April 2014							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
01	<p>Recommendation to be considered post SIAS comparative review (currently in progress):</p> <ol style="list-style-type: none"> 1) Procedure notes for the new system should be documented to reflect changes in established processes. 2) Thereafter, review of these procedure notes should be undertaken periodically. 	Merits Attention	<p>Agreed that procedure notes should always be documented and kept up to date however, our procedure notes remain fit for purpose.</p> <p>Position – May 2014 Not yet due</p>	Finance Managers (Stephen Exton / Brian Collett)	30 September 2014 (Not yet due)	*	
02	<p>Recommendation to be considered post SIAS comparative review (currently in progress):</p> <ol style="list-style-type: none"> 1) The requirement for Heads of Service / budget holders to submit budget returns, including nil-returns, each month should be reinforced to provide assurance that budgets are being monitored. 2) Services not sending any returns should be chased by the Finance Shared Service to ensure compliance with the established process. 	Medium	<p>Agreed. Finance does continuously seek to obtain full Heads of Service compliance. The latter are fully aware of their responsibilities.</p> <p>Limited resource in Finance does not allow for oversight role. However, Finance will remind all Heads of Services of their budget responsibilities.</p> <p>Non-responses will be escalated to Leadership Team.</p> <p>Position – May 2014 Not yet due</p>	Heads of Services (Leadership Team) & Finance Managers (Stephen Exton / Brian Collett)	31 July 2014 (Not yet due)	*	

Creditors							
Final report issued April 2014							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
01	<p>1) Backing documentation should be received in all cases prior to the creation of a new supplier account.</p> <p>2) Segregation of duties should be enforced to ensure that all new supplier accounts created are reviewed by a second, senior member of staff within the Accounts Payable team.</p> <p>3) Independent checks to confirm amendments to supplier details should be recorded on the written request for the amendment in all cases.</p> <p>4) A regular report of changes to supplier bank details should be run and reviewed by an independent officer prior to the release of payments to ensure that all such changes are appropriate.</p>	High	<p>New suppliers are created by 3 routes:</p> <p>1. Payment voucher - request - has 2 people in the request so no further control is required.</p> <p>2. Supplier pack – Accounts Payable will create these suppliers and the supplier code will be confirmed by another member of the team.</p> <p>3. New suppliers -requested via Budget Monitor II -the Senior Finance Officer will remind staff to retain hard copies of the original details used to request the new supplier.</p> <p>Consideration will be given to creating a form to be completed when amending bank details to ensure a standard approach. Will review whether printing the BM II report is sufficient or a bespoke report on a monthly basis. Existing Finance resources will be a limiting factor.</p> <p>Position – May 2014 Not yet due</p>	Tracy Langley – Senior Finance Officer	<p>30 September 2014 (Not yet due)</p> <p>30 September 2014 (Not yet due)</p> <p>30 September 2014 (Not yet due)</p>	<p>*</p> <p>*</p> <p>*</p>	
02	Where trends are identified in departments which persistently raise a high level of retrospective purchase orders, target messages and/or training should be provided.	Merits Attention	<p>Reports will be made to Management Board and Leadership team to highlight the issue and encourage the following of Financial Procedure Rules (FPRs). New training sessions are planned for on FPRs.</p> <p>Position – May 2014 Report prepared and passed to Director of Finance to present to Leadership/Management 22/5/14.</p>	Tracy Langley – Senior Finance Officer	30 September 2014	✓	

Creditors							
Final report issued April 2014							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
03	i) Reminders should be circulated regarding prompt forwarding of invoices to Accounts Payable. ii) Ongoing monitoring to identify any departments or individuals who are repeatedly late in forwarding invoices to Accounts Payable should be undertaken and action taken to address any issues identified.	Merits Attention	Already in practice - staff will continue to be reminded on a regular basis. Position – May 2014 Implemented	Tracy Langley – Senior Finance Officer	Implemented and on-going	✓	
04	A regular review should take place to ensure that card holder limits are commensurate with roles and responsibilities and Council requirements. Such reviews could be integrated into the existing process to review authorisation limits with heads of service.	Merits Attention	Procedure notes and policies rarely change but are kept under review. Agreed to implement a review with Heads of Service. Position – May 2014 Heads of Service have been contacted for confirmation of limits awaiting responses. 22/05/14.	Tracy Langley – Senior Finance Officer	30 September 2014 (Not yet due)	*	

Main Accounting							
Final report issued April 2014							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
01	Access rights of general users to e-Financials / general ledger, as well as those with enhanced administrator rights, should be reviewed on a regular basis, e.g. annually.	Medium	Not considered a significant risk. Only Finance staff are able to make changes to data / records. No new Finance staff set-up since the last reviews. A review of access rights will be undertaken.	Tracy Langley – Senior Finance Officer	30 September 2014 (Not yet due)	*	

Main Accounting							
Final report issued April 2014							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved x or ✓	Revised Deadline
	This control procedure should be evidenced, either through an electronic audit trail on e-Fin, or confirmed by a senior officer for review purposes.		Position – May 2014 Not yet due				
02	Bank reconciliations should be carried out on a monthly basis (good practice is within 30 days of the month end) and the reconciliations should be signed and dated by the preparer and reviewer.	Medium	Weekly cash reconciliations performed between the income system, general ledger and (downloaded) bank statements. The frequency of this reconciliation is reviewed in the light of issues arising, available resources and priorities within the Finance Shared Service. Monthly bank reconciliations not a priority in the first half of the financial year (resources employed on year-end). Compensating controls in place and current arrangements are adequate and proportionate. Monthly bank reconciliations performed in the second half of the year - 31 March bank reconciliation was completed on 2 April. Position – May 2014 Implemented	Richard Hammerman – Finance Manager	Implemented	✓	
03	Control account reconciliations should be carried out on a monthly basis and the reconciliations signed and dated by the preparer and reviewer.	Merits Attention	Monthly payroll reconciliations by Finance not a priority in the first half of the financial year (limited resources employed on year-end). There are no control accounts for NNDR and Council Tax on the ABS General Ledger – Revenue’s Academy is a stand-alone system and Collection Fund reports are produced at the year end.	Richard Hammerman – Finance Manager	Implemented	✓	

Main Accounting							
Final report issued April 2014							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
			Position – May 2014 Implemented				

Debtors							
Final report issued May 2014							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
01	Evidence should be retained for all amendments to customer details.	Merits Attention	Agreed – this should not be the case. Position – May 2014 Not yet due	Robert Della-Sala, Head of Revenues and Benefits	30 June 2014 (Not yet due)	*	
02	i) Remind staff of the need to follow up aged debt in accordance with Council policy. ii) Increase monitoring of aged debt categories to ensure that debts are being chased in accordance with debt recovery procedures.	Medium	A root and branch review of this team is due to take place in Q1. The issue has been identified already and an aged debt analysis will be reported to Leadership / Management Board starting from 1 April 2014. This will include a review of bailiffs / committals and the re-introduction of bankruptcy action. It is expected that a bailiff module in Academy is to be turned on subject to ICT availability which will give better management information about debts with the bailiffs. Position – May 2014 Not yet due	Robert Della-Sala, Head of Revenues and Benefits	30 September 2014 (Not yet due)	*	

Debtors							
Final report issued May 2014							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
03	i) Explore the possibility of implementing system enforced segregation of duties between raising a credit notes and authorising them, for example an inbuilt workflow which does not release the credit note until authorised by a second individual. ii) As a deterrent and to improve accuracy consider obtaining authorisation from the individual or service who raised the initial request.	Medium	It is intended to introduce a QA process into Revenues during Q2. This will include 10% sampling of cases which will be documented. Position – May 2014 Not yet due	Robert Della-Sala, Head of Revenues and Benefits	30 September 2014 (Not yet due)	*	
04	The backlog of outstanding write-offs should be cleared.	Medium	Write offs were not done as write off codes had not been input into EV Academy. These were done in March 2014 and some write offs have been done. The intention is that these are done monthly from now on. Position – May 2014 Implemented	Robert Della-Sala, Head of Revenues and Benefits	Implemented	✓	

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Agenda Item 8

Report to: Audit Committee

Date of meeting: 30 June 2014

Report of: Alan Power - Head of Finance Shared Services

Title: Internal Audit Annual Report 2013/2014

1.0 **SUMMARY**

1.1 This report gives details of the activities of Internal Audit during 2013/2014 and provides an opinion on the adequacy and effectiveness of the Council's internal control environment.

2.0 **RECOMMENDATIONS**

2.1 That the Committee notes the contents of the annual internal audit report and the annual assurance statement.

2.2 That the Committee acknowledges the assurance from management that there have been no inappropriate limitations on the scope or resources of internal audit during 2013/14.

2.3 Note the results of the self-assessment as required by both the Public Sector Internal Audit Standards and the Quality Assurance and Improvement Programme.

2.4 Accept the SIAS Audit Charter

Contact Officer:

For further information on this report please contact: -
Alan Power, Head of Finance, Shared Services
telephone extension: 7196
email: alan.power@watford.gov.uk

Report approved by: Alan Power, Head of Finance

3.0 **DETAILS**

- 3.1 Attached at Appendix 1 to this report are the 2013/14 Annual Assurance Statement and Internal Audit Annual Report.
- 3.2 The Head of Assurance for Internal Audit has provided an opinion on the adequacy and effectiveness of the Council's control environment, broken down between financial and non-financial systems. There are no qualifications to this assurance.
- 3.3 Under Public Sector Internal Audit Standards, it is the role of the Audit Committee to seek assurance that there are no inappropriate limitations on the scope or resources of internal audit. Paragraph 2.4 of the Annual Report gives this assurance from an internal audit viewpoint and this is confirmed as being the case by the Council's Section 151 Officer (the Director of Finance) on behalf of management.

4.0 **IMPLICATIONS**

4.1 **Financial**

- 4.1.1 There are no budget implications associated with this report. The work of internal audit contributes to the Council's corporate governance..

4.2 **Legal Issues** (Monitoring Officer)

- 4.2.1 None Specific.

4.3 **Equalities**

None Specific.

4.4 **Potential Risks**

There are no risks associated with the decisions members are being asked to make.

APPENDICES

- Appendix 1 2013/14 Annual Assurance Statement and Internal Audit Annual Report.



Watford Borough Council
2013/14 Annual Assurance Statement
and
Internal Audit Annual Report
30 June 2014

Recommendations

Members are recommended to:

Note the Annual Assurance Statement and Internal Audit Annual Report

Note the results of the self-assessment as required by both the Public Sector Internal Audit Standards and the Quality Assurance and Improvement Programme

Accept the SIAS Audit Charter

Seek assurance from management that the scope and resources for internal audit were subject to no inappropriate limitations in 2013/14

Contents

1. Purpose and Background
 - 1.1 Purpose
 - 1.2 Background
2. Annual Assurance Statement for 2013/14
 - 2.1 Context
 - 2.6 Annual Assurance Statement for 2013/14
3. Overview of Internal Audit Activity in 2013/14
4. Performance of the Internal Audit Service in 2013/14
5. Compliance with the Public Sector Internal Audit Standards and Quality Assurance Improvement Programme
6. Audit Charter

Appendices

- A Final position of the 2013/14 Audit Plan
- B Definitions of Assurance Levels and Priority of Recommendations
- C Progress against Public Sector Internal Audit Standards as at May 2014
- D Internal Audit Charter 2014/15

1. Purpose and Background

Purpose of Report

- 1.1 The purpose of this report is to:
- Document and communicate internal audit's overall opinion on the adequacy and effectiveness of the Council's control environment, commenting on significant matters and key themes
 - Summarise the audit work from which the opinion is derived
 - Summarise the performance of the Shared Internal Audit Service (SIAS) in respect of audit work delivered for the Council
 - Show the outcomes of the self-assessment against the Public Sector Internal Audit Standards (PSIAS) incorporating the requirements of the Quality Assurance and Improvement Programme (QAIP)
 - Present the Audit Charter for 2014/15.

Background

- 1.2 The provision to the Council of an annual opinion on internal control is a key duty of the Head of Assurance Services. It is timed to support the production of the Council's Annual Governance Statement.
- 1.3 Reporting the work of SIAS to Audit Committee Members 'charged with governance' provides them with an opportunity to review and monitor the outputs of internal audit activity and gain assurance that the Council's internal audit function is fulfilling its statutory obligations. This process is an integral component of corporate governance.
- 1.4 The Head of Assurance Services' opinion is based on internal audit work undertaken during the 2013/14 financial year. SIAS is grateful for the co-operation and support it has received from all those who have engaged with the audit process during the period.

2. Annual Assurance Statement 2013/14

Context

2.1 *Scope of responsibility*

The management of the Council is responsible for ensuring its business is conducted in accordance with the law and proper standards, and that public money is safeguarded, properly accounted for, and used economically, efficiently and effectively.

The management of the Council is also responsible for ensuring that there is a sound system of internal control, which includes arrangements for managing risk.

2.2 *Control environment*

The Council's control environment comprises three key areas: internal control, governance, and risk management arrangements. Together these areas are designed to manage risk to a reasonable level rather than eliminate risk completely.

The purpose of these arrangements is to help ensure that the Council's policies, priorities and objectives are achieved.

2.3 *Review of effectiveness*

The Head of Assurance is required to confirm the fitness for purpose of internal audit to carry out work that informs the assurance opinion.

The Head of Assurance therefore commissioned a self-assessment exercise, thus satisfying PSIAS requirements 1311 and 1312 for periodic self-assessments as part of a Quality Assurance and Improvement Programme. The self-assessment exercise was conducted against the PSAS requirements. Its results allow SIAS to evidence that effective arrangements are in place and internal audit standards are in line with good practice.

As a result, the Head of Assurance is able to report a substantial level of conformance with the Public Sector Internal Audit Standards and considers the internal audit service to be effective.

The exercise did not identify any significant deviations from Standards which warrant inclusion in the Council's Annual Governance Statement. Appendix C of this report contains a table setting out areas where further action is needed in order to ensure conformance and areas of intentional non-conformance.

2.4 *Confirmation of independence of internal audit and assurance on limitations*

The Head of Assurance confirms that during the year there have been no matters arising which have threatened the independence of the internal audit function. The Head of Assurance also confirms that there have been no inappropriate scope or resource limitations on the internal audit function during the year.

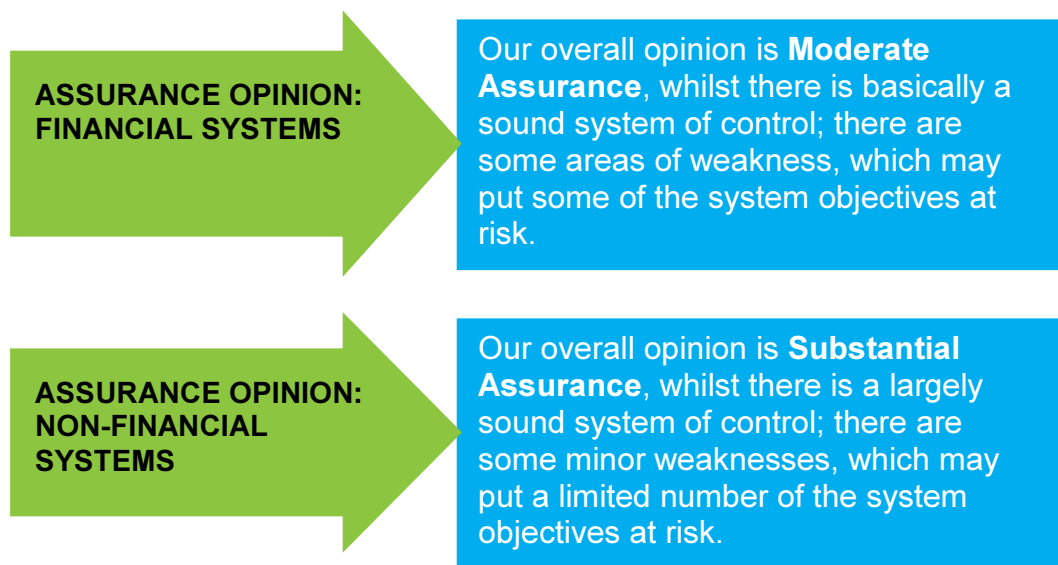
2.5 *Basis of assurance opinion*

Our assurance opinion is based on the work carried out by SIAS during 2013/14 which has been planned in order to give sufficient assurance on the management of key risks within the organisation.

Annual Assurance Statement for 2013/14

2.6 *Assurance opinion on internal control*

From the internal audit work completed in 2013/14 we can provide the following opinion on the adequacy and effectiveness of the Council's control environment, broken down between financial and non-financial systems. There are no qualifications to this assurance.



2.7 *Assurance opinion on Corporate Governance and Risk Management*

In our opinion the corporate governance and risk management framework substantially complies with the best practice guidance on corporate governance issued by CIPFA/SOLACE. This conclusion is based primarily on the work undertaken by the Council and reported in its Annual Governance Statement for 2013/14; and, the specific reviews of Risk Management and Corporate Governance carried out by SIAS over February and March 2014 both of which received overall Full Assurance opinions.

**Head of Assurance for the Shared Internal Audit Service
June 2014**

3. Overview of Internal Audit Activity in 2013/14

- 3.1 This section of the report summarises the work of the audit service during the year, highlighting matters of significance in respect of the internal control environment and opportunities for improvement.
- 3.2 Appendix A lists the audit work that was completed in the year and the final position on the agreed audit plan, including the assurance level provided and number of recommendations made. The levels of assurance and priority of recommendations are summarised in the tables below. In future years a comparison against the prior year will be provided, however, as this is the first year of SIAS providing the internal audit service, no comparison is available.

Assurance Level	Number of reports 2013/14	Percentage of reports 2013/14
Full	5	19%
Substantial	9	35%
Moderate	8	31%
Limited	0	0%
No	0	0%
Not Assessed	4	15%
Total	26	100%

Recommendation Priority Level	Number of recommendations 2013/14	Percentage of recommendations made 2013/14
High	6	8%
Medium	44	56%
Merits Attention	28	36%
Total	78	100%

The moderate assurance opinion overall on financial systems has been concluded from the following work completed in the year:

- Two of the three revenues and benefits audits (Council Tax and Benefits) received moderate assurance and one high priority recommendation was made regarding system access controls which applies across all areas of the service (including NDR) as a single

system is used. We recognise that recent changes have been made to the structure within the service and we will re-assess the control environment when the 2014/15 audits are completed in quarter 3.

- The Creditors system received a moderate opinion with one high priority recommendation made relating to supplier set-up controls. Strong controls in this area are crucial in minimising the risk of fraud through misdirection of payments.
- Asset Management received moderate assurance in relation to findings on rent reviews and authorisation of transactions.

3.3 During the year six high priority recommendations were made as follows:

- Three arose from the Recruitment follow up audit and all were fully implemented with immediate effect.
- One was made in the Council Tax audit relating to system access rights for users of the Academy revenues and benefits system. Management agreed to initiate an immediate review of access rights and implementation of this action will be monitored via the normal quarterly follow up process brought before this committee.
- One was made in the Creditors audit relating to the set-up and amendment of supplier accounts. Management agreed to enhance segregation of duties in this area and to standardise the approach to evidencing changes to supplier details.
- One was made in the IT Cyber Risk audit relating to Data Loss prevention policies and controls.

Implementation of the above recommendations will be monitored via the normal quarterly follow up process reported to this committee.

3.4 Two audits are not at final report stage at the time of writing this Annual Report.

- a) Health and Safety (shared plan) is at draft report stage. Further evidence is awaited from management which could impact on the assurance opinion and therefore this audit has not been taken into account in the overall assessment for the Council and will be carried into 2014/15.
- b) The joint review of Herts Waste Partnership across the SIAS client base is at draft report stage. With the focus of the review on management and administrative arrangements at Hertfordshire County Council and Welwyn Hatfield Borough Council, this has not been taken into account when forming the assurance opinion at WBC.

A verbal update on these audits will be given at the committee meeting.

4. Performance of the Internal Audit Service in 2013-14

Performance indicators

- 4.1 The table below compares the performance in 2013/14 of SIAS at Watford Borough Council against targets set by the Board of the Shared Internal Audit Service.

Indicator	Target for 2013/14	Actual to 31 March 2014
1 SIAS Planned Days – percentage of actual billable days delivered against planned billable days	95%	96%* (306 billable days out of 318 possible billable days)
2 SIAS Planned Projects – actual completed projects to draft report stage against planned completed projects	95%	97% (29 projects out of an agreed 30 projects)
3 External Auditors' Satisfaction – the Annual Audit Letter should formally record whether or not the External Auditors are able to rely upon the range and the quality of SIAS' work	Formal Reliance	Achieved
4 SIAS Annual Plan – prepared in time to present to the March meeting of each Audit Committee. If there is no March meeting then the plan should be prepared for the first meeting of the financial year	Deadline met	Achieved
5 Client Satisfaction - client satisfaction questionnaires returned at 'satisfactory overall' level (minimum of 39/65 overall)	100%	100%
6 Head of Assurance's Annual Report – prepared in time to present to the first meeting of each Audit	Deadline met	Achieved

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Committee in the financial year		
7 Number of High Priority Audit Recommendations agreed	95%	100%

* Actual and planned billable days are taken from final position spreadsheet. Planned billable days figure of 306 days = 318 (agreed plan days) less 12 days carried forward into 2014/15 (comprising 4 from the WBC plan and 8 days from the WBC and TRDC shared services plan).

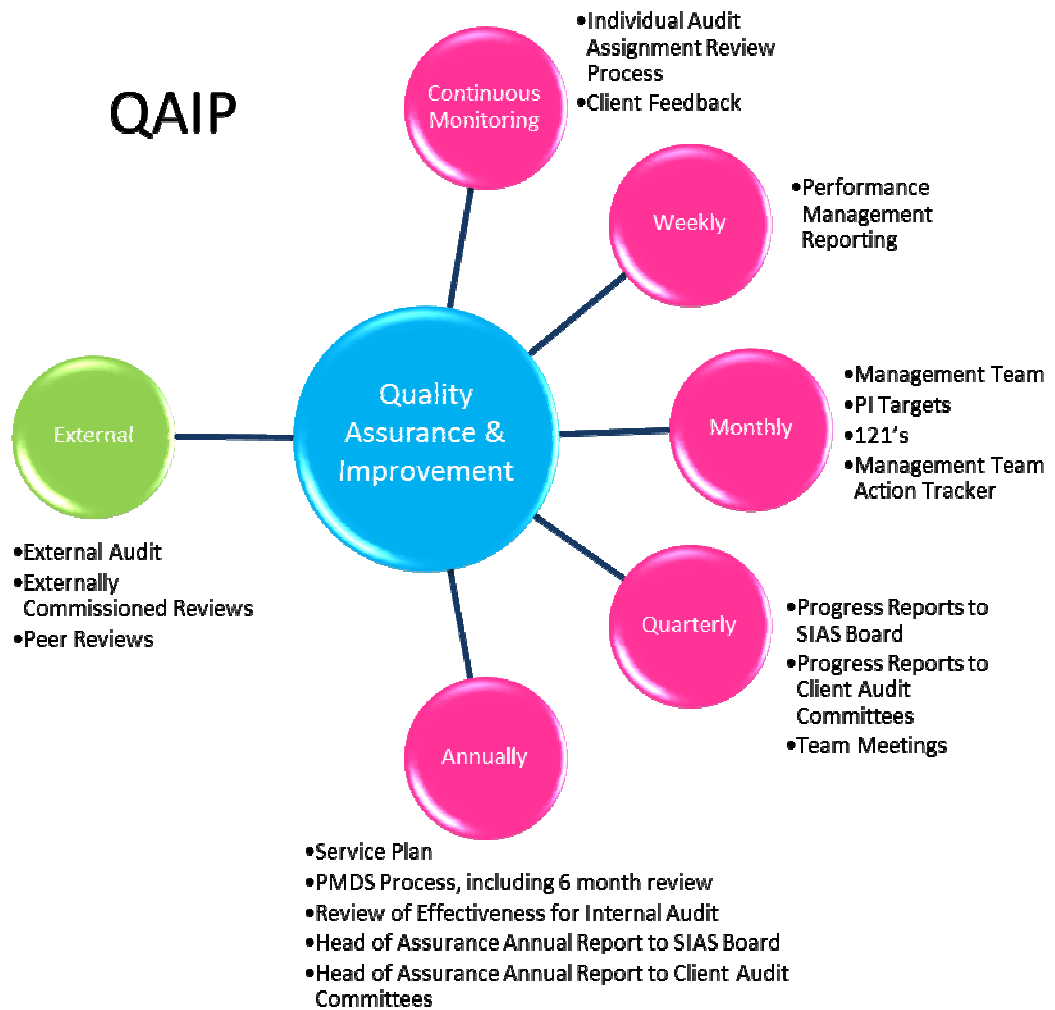
Developments in the year

4.2 During 2013/14 a number of operational developments were introduced within SIAS, designed to enhance the service offering:

- Audit Planning – for 2014/15 planning, a standard planning document was introduced which included the requirement to provide links to other sources of assurance. Information gathered was used to inform the audit scoping process to ensure that there was neither duplication of effort or the creation of assurance gaps.
- Budgetary Control Joint Review – a cross-client review which examined the methodologies used in client finance functions for similarities and differences and reported on the challenges such functions face and how they might respond to them.
- Process development – 2013/14 has seen a range of incremental developments in relation to SIAS' working methodology. Developments have included: increased use of pre-populated documents, the introduction of an alternative short planning document and the creation of process maps for a range of procedures.

5. Compliance with the Public Sector Internal Audit Standards and Quality Assurance and Improvement Programme

- 5.1 The Public Sector Internal Audit Standards are based on the mandatory elements of the Institute of Internal Auditors (IIA) International Professional Practices Framework (IPPF). They promote the professionalism, quality, consistency and effectiveness of internal audit across the public sector. They highlight the importance of robust, independent and objective internal audit arrangements to provide senior management with the key assurances they need to support them both in managing the organisation and in producing the Annual Governance Statement.
- 5.2 The Head of Assurance has reviewed the conformance of SIAS with the PSIAS standards using a checklist. The checklist detailing this exercise is available on request.
- 5.3 The self-assessment carried out in 2012/13 identified thirteen areas of non-conformance. Progress against these areas is shown in detail in Appendix C to this report, with section A of the appendix showing conforming areas (8 areas), section B showing non-conforming areas (2 areas) and section C showing part conforming areas (3 areas).
- 5.4 In relation to non-conforming areas these cover the requirement for the chief executive sign off for the Head of Assurance Appraisal. The Head of Assurance Appraisal process was amended for 2013/14 with Audit Committee Chairs and Chief Financial Officers across the SIAS partnership invited to input views. It is considered that this is appropriate given the shared nature of the service and no further action is proposed currently.
- 5.5 One of the main elements of the PSIAS is the requirement to define a Quality Assurance and Improvement Programme (QAIP) for SIAS. This work has been duly undertaken.
- 5.6 The SIAS QAIP includes both internal and external monitoring and reporting to assess the efficiency and effectiveness of the internal audit activity and identify opportunities for improvement. The diagram below details the methods used to monitor and report on quality and performance. Detailed information outlining activity in each area is contained in the SIAS Audit Manual.



5.7 During the year SIAS has operated according to its QAIP. Evidence is available within the service to support the achievement of each of the QAIP elements. An externally commissioned review of the service has to be undertaken at least once every five years, this has been scheduled for 2015/16. The Head of Assurance has concluded, therefore, that there have been no significant deviations from this framework during the year.

6. Audit Charter

- 6.1 The Public Sector Internal Audit Standards require that a local authority formally adopts an Audit Charter covering the authority and responsibility for its internal audit function.
- 6.2 The SIAS Audit Charter sets out the framework within which it discharges its internal audit responsibilities to those charged with governance in the Council. It also details the permanent arrangements for the internal audit and key governance roles and responsibilities to ensure the effectiveness of internal audit provision. The original SIAS Audit Charter was agreed by the Audit Committee in June 2013.
- 6.3 An annual review of the Audit Charter is undertaken as part of the SIAS Service Plan activity. The review for 2014/15 did not result in any fundamental changes to the document, although a number of minor amendments to reflect PSIAS have taken place. Attention is drawn to the addition of paragraph 2 which has been included to highlight the bodies to which the Charter applies. The Charter for 2014/15 is attached at Appendix D.

APPENDIX A - FINAL POSITION FOR THE 2013/14 AUDIT PLAN

2013/14 Watford Borough Council Audit Plan including Shared Services

	Level of Assurance	Recommendations			Plan Days	Audit Progress / Status
		H	M	MA		
Key Financial Systems						
Treasury Management	Full	0	0	0	5	Final Report Issued
Budgetary Monitoring	Substantial	0	1	1	8	Final Report Issued
Asset Management	Moderate	0	2	2	8	Final Report Issued
Main Accounting (shared)	Substantial	0	2	1	14	Final Report Issued
Payroll (shared)	Full	0	0	0	14	Final Report Issued*
NDR (shared)	Substantial	0	0	0	12	Final Report Issued
Council Tax (shared)	Moderate	1	7	2	12	Final Report Issued
Benefits Administration (shared)	Moderate	0	0	0	15	Final Report Issued
Creditors (shared)	Moderate	1	0	3	11	Final Report Issued
Debtors (shared)	Substantial	0	3	1	11	Final Report Issued

APPENDIX A - FINAL POSITION FOR THE 2013/14 AUDIT PLAN

	Level of Assurance	Recommendations			Plan Days	Audit Progress / Status
		H	M	MA		
Operational Audits						
Project and Change Management	Substantial	0	1	0	10	Final Report Issued
Housing Redesign	Moderate	0	7	0	10	Final Report Issued
Review of Corporate Spatial Data	Not Assessed	0	0	0	10	Final Report Issued
Health Campus	Substantial	0	6	4	15	Final Report Issued
Commercial Rent	Substantial	0	1	2	6	Final Report Issued
Data Protection Follow Up	Not Assessed	0	0	0	6	Final Report Issued
Recruitment and Vetting Follow Up (shared)	Moderate	3	0	0	5	Final Report Issued
Health & Safety (shared)	Not yet entered	-	-	-	11	Draft Report Issued
Procurement						
Procurement & Contract Management Baseline Assessment	Substantial	0	3	4	10	Final Report Issued
Veolia Contract	Moderate	0	4	3	10	Final Report Issued
IT Contract (shared)	N/A	-	-	-	3	Audit Deferred to 2014/15

APPENDIX A - FINAL POSITION FOR THE 2013/14 AUDIT PLAN

	Level of Assurance	Recommendations			Plan Days	Audit Progress / Status
		H	M	MA		
Counter Fraud						
Anti-Fraud and Corruption Baseline Assessment	Full	0	0	0	5	Final Report Issued
Counter Fraud Arrangements - Shared Service Benefit Fraud Team (shared)	Substantial	0	1	2	5	Final Report Issued
Risk Management & Governance						
Risk Management	Full	0	0	0	5	Final Report Issued
Corporate Governance	Full	0	0	1	5	Final Report Issued
IT Audits						
IT Vulnerabilities – extended follow up (shared)	Not Assessed	0	0	0	10	Final Report Issued
Cyber Risk (shared)	Moderate	1	6	2	10	Final Report Issued
Contingency						
Taxi Concerns	N/A	0	0	0	7	Final Report Issued
Boundary Way Insulation Project	N/A	0	0	0	1	Final Report Issued

APPENDIX A - FINAL POSITION FOR THE 2013/14 AUDIT PLAN

	Level of Assurance	Recommendations			Plan Days	Audit Progress / Status
		H	M	MA		
SIAS Joint Reviews						
Herts Waste Partnership	Not yet entered	-	-	-	1	Draft Report Issued
New Ways of Working Seminar (shared)	N/A	-	-	-	0	Cancelled
Comparative review of budget setting and monitoring arrangements (shared)	Not Assessed	0	0	0	1	Final Report Issued
2012/13 Projects requiring completion						
Time required to complete work commenced in 2012/13 (shared)	N/A	-	-	-	30	Complete
Strategic Support						
Head of Internal Audit Opinion 2012/13	N/A	-	-	-	2	Complete
Introduction of Public Sector Internal Audit Standards	N/A	-	-	-	1	Complete
Audit Committee	N/A	-	-	-	8	Complete
Monitoring & Client Liaison	N/A	-	-	-	5	Complete
2014/15 Audit Planning	N/A	-	-	-	3	Complete
SIAS Development	N/A	-	-	-	3	Complete

APPENDIX A - FINAL POSITION FOR THE 2013/14 AUDIT PLAN

	Level of Assurance	Recommendations	Plan Days	Audit Progress / Status
Follow up of recommendations	N/A	- - -	10	Complete
WBC TOTAL			154**	
SHARED SERVICES TOTAL			164**	
TOTAL			318	

Notes

* For the purposes of performance indicator 2 at section 4.1, these reports were not at draft report stage at 31 March 2014

** The original plan days for WBC were 148 and for the shared plan were 170 (total 318). The plan days as reported above reflect the plan change amendments reported to Audit Committee during the course of the year as part of our regular update reports.

Key to Recommendation Priority Levels

H = High

M = Medium

MA = Merits Attention

APPENDIX B - DEFINITIONS OF ASSURANCE LEVELS AND PRIORITY OF RECOMMENDATIONS

Levels of assurance	
Full Assurance	There is a sound system of control designed to achieve the system objectives and manage the risks to achieving those objectives. No weaknesses have been identified.
Substantial Assurance	Whilst there is a largely sound system of control, there are some minor weaknesses, which may put a limited number of the system objectives at risk.
Moderate Assurance	Whilst there is basically a sound system of control, there are some areas of weakness, which may put some of the system objectives at risk.
Limited Assurance	There are significant weaknesses in key control areas, which put the system objectives at risk.
No Assurance	Control is weak, leaving the system open to material error or abuse.

Priority of recommendations	
High	There is a fundamental weakness, which presents material risk to the objectives and requires urgent attention by management.
Medium	There is a significant weakness, whose impact or frequency presents a risk which needs to be addressed by management.
Merits Attention	There is no significant weakness, but the finding merits attention by management.

Section A: Conformance

Ref	Area of Non-Conformance with the Standard	Commentary as at May 2013	Position as at May 2014
2a	<p>Code of Ethics</p> <p>Using evidence gained from assessing conformance with other Standards, do internal auditors display objectivity by performing services in accordance with the Public Sector Internal Audit Standards (PSIAS).</p>	<p>The SIAS Audit Manual sets out the working protocols for performing audit services. The Audit Manual reflects the CIPFA Code of Practice in force until 31 March 2013.</p>	<p>Conformance</p> <p>The Audit Manual has been updated to reflect the requirements of PSIAS.</p>
2b	<p>Code of Ethics</p> <p>Do internal auditors have regard to the Committee on Standards of Public Life's <i>Seven Principles of Public Life</i>?</p>	<p>Internal auditors have regard to the <i>Seven Principles of Public Life</i> although this is not explicitly documented in the SIAS ethical framework.</p>	<p>Conformance</p> <p>SIAS Audit Charter makes explicit reference to the <i>Seven Principles of Public Life</i>.</p>

APPENDIX C – PROGRESS AGAINST PUBLIC SECTOR INTERNAL AUDIT STANDARDS AT MAY 2014 – ACTION PLAN

Ref	Area of Non-Conformance with the Standard	Commentary as at May 2013	Position as at May 2014
3.1b	<p>Purpose, Authority and Responsibility</p> <p>Does the board (defined as the Audit Committee) seek reassurance from management and the CAE as to whether there are any inappropriate scope or resource limitations?</p>	<p>This is a new requirement. Provision for this is made through proposals for management to confirm to the Audit Committee the absence of inappropriate scope or resource limitations, at the point of receiving the Annual Report of the Head of Assurance.</p>	<p>Conformance</p> <p>The 2012/13 Annual Reports included this requirement. This requirement is also included in this Annual Report.</p>
3.1d	<p>Purpose, Authority and Responsibility</p> <p>Is feedback sought from the chair of the audit committee for the CAE's performance appraisal?</p>	<p>No such feedback is sought at present.</p>	<p>Conformance</p> <p>Feedback was sought from all partner audit committee chairs for the 2013/14 appraisal of the Head of Assurance.</p>

APPENDIX C – PROGRESS AGAINST PUBLIC SECTOR INTERNAL AUDIT STANDARDS AT MAY 2014 – ACTION PLAN

Ref	Area of Non-Conformance with the Standard	Commentary as at May 2013	Position as at May 2014
3.4a	<p>Quality Assurance and Improvement Programme</p> <p>Has the CAE developed a Quality Assurance and Improvement Programme (QAIP) that covers all aspects of the internal audit activity and enables conformance with all aspects of the PSIAS to be evaluated?</p>	<p>SIAS has a quality and performance framework which contains many elements of the QAIP, and therefore this is not a significant issue.</p> <p>However the SIAS quality and performance framework needs to be reviewed to ensure it meets the full requirements of the QAIP.</p>	<p>Conformance</p> <p>The SIAS quality and performance framework has been reviewed and updated and complies with the requirements of the QAIP.</p>
3.4b	<p>Quality Assurance and Improvement Programme</p> <p>Does the CAE maintain the QAIP?</p>	<p>The SIAS quality and performance framework is maintained regularly therefore this is not a significant issue; the review will ensure that ongoing maintenance arrangements are clarified.</p>	<p>Conformance</p> <p>The QAIP is now maintained as part of the Audit Manual with responsibility designated to a named officer.</p>

APPENDIX C – PROGRESS AGAINST PUBLIC SECTOR INTERNAL AUDIT STANDARDS AT MAY 2014 – ACTION PLAN

Ref	Area of Non-Conformance with the Standard	Commentary as at May 2013	Position as at May 2014
3.4c	<p>Quality Assurance and Improvement Programme</p> <p>Has the CAE considered including any significant deviations from the PSIAS in the governance statement and has this been evidenced?</p>	<p>The CAE has considered and evidenced this in this document</p>	<p>Conformance</p> <p>Deviations are reported as part of the Annual Report and progress to implementation monitored through the audit year for reporting in the next Annual Report.</p>
4.5	<p>Communicating results</p> <p>Does the Annual Report incorporate the results of the QAIP and any associated improvement actions</p>	<p>The Annual Report for 2012/13 reports on the first assessment against the PSIAS and notes that the SIAS quality and improvement framework will be reviewed to incorporate all the requirements of the QAIP. A report on this will be included within the 2013/14 Annual Report.</p>	<p>Conformance</p> <p>Results of the QAIP are reported in the Annual Report. There is no action plan emerging from the 2013/14 self-assessment process.</p>

Section B: Non Conformance

Ref	Area of Non-Conformance with the Standard	Commentary as at May 2013	Position as at May 2014
3.1a	<p>Purpose, Authority and Responsibility</p> <p>Does the board (defined as the Audit Committee) approve decisions relating to the appointment and removal of the Chief Audit Executive (CAE) (Head of Assurance)</p>	<p>The Deputy Chief Executive of Hertfordshire County Council, in consultation with the Board of the Shared Internal Audit Services approves decisions relating to the appointment and removal of the CAE.</p> <p>This is as provided for in the governance of the Shared Internal Audit Service.</p>	<p>Non-conformance</p> <p>No further action proposed. The current arrangements are considered effective given the shared nature of SIAS.</p>
3.1c	<p>Purpose, Authority and Responsibility</p> <p>Does the chief executive or equivalent undertake, countersign, contribute</p>	<p>The performance appraisal is carried out by the Deputy Chief Executive of Hertfordshire County Council (HCC)</p>	<p>Non-conformance</p> <p>No further action proposed. The</p>

APPENDIX C – PROGRESS AGAINST PUBLIC SECTOR INTERNAL AUDIT STANDARDS AT MAY 2014 – ACTION PLAN

Ref	Area of Non-Conformance with the Standard	Commentary as at May 2013	Position as at May 2014
	<p>feedback to or review the performance appraisal of the CAE?</p>		<p>appraisal process for 2013/14 and the start of the 2014/15 cycle was carried out by the HCC Deputy Chief Executive with input from all partner audit committee chairs and chief finance officers. The current arrangements are considered effective given the shared nature of SIAS.</p>

Section C: Part Conformance

Ref	Area of Non-Conformance with the Standard	Commentary as at May 2013	Position as at May 2014
3.3	<p>Proficiency and Due Professional Care</p> <p>Do internal auditors have sufficient knowledge of the appropriate computer-assisted audit techniques that are available to them to perform their work, including data analysis techniques?</p>	<p>There is sufficient knowledge of the appropriate computer assisted audit techniques. Therefore this is not considered to be a significant issue.</p> <p>However there are opportunities to increase the use of such techniques in the performance of audit activity.</p>	<p>Part conformance</p> <p>Strategy for computer assisted audit techniques to be developed.</p> <p>December 2014</p>
4a	<p>Performance Standards</p> <p>Does the risk-based plan include the approach to using other sources of assurance and any work that may be required to place reliance upon those sources?</p>	<p>There is no documented note of the approach to other sources of assurance, or mapping exercise, and any work that may be required to place reliance upon these sources</p>	<p>Part Conformance</p> <p>Assurance mapping is now included as part of the audit planning process. Further work will be done on this as part of the 2015/16 audit planning process.</p>
4b		<p>This is not significant because albeit not documented in the audit plan</p>	

APPENDIX C – PROGRESS AGAINST PUBLIC SECTOR INTERNAL AUDIT STANDARDS AT MAY 2014 – ACTION PLAN

Ref	Area of Non-Conformance with the Standard	Commentary as at May 2013	Position as at May 2014
	<p>Performance Standards Has the CAE carried out an assurance mapping exercise as part of identifying and determining the approach to using other sources of assurance?</p>	<p>covering report, discussions about other assurance sources are regularly held as part of the overall audit planning process.</p>	<p>September 2014</p>
<p>4.4</p>	<p>Engagement Planning Are the retention requirements for engagement records consistent with the organisation’s own guidelines as well as any relevant regulatory or other requirements?</p>	<p>An exercise to review the consistency of retention periods is underway. However, because SIAS already has a document retention guide this is not considered to be significant.</p>	<p>Part Conformance Complete exercise to review consistency between retention periods. June 2014</p>



Internal Audit Charter

Introduction and Purpose

1. Internal auditing is an independent and objective assurance and consulting activity that is guided by a philosophy of adding value to improve the operations of the Council. It assists the Council in accomplishing its objectives by bringing a systematic and disciplined approach to evaluating and improving the effectiveness of the Council's risk management, control, and governance processes.

Scope

2. This Internal Audit Charter is applicable to all partners within Hertfordshire's Shared Internal Audit Service (SIAS) during 2014/15. These clients are:

East Herts Council
Hertfordshire County Council
Hertsmere Borough Council
North Herts District Council
Stevenage Borough Council
Three Rivers District Council
Watford Borough Council
Welwyn Hatfield Borough Council
Welwyn Hatfield Community Housing Trust

Statutory Basis of Internal Audit

3. Within local government there is a statutory requirement for an internal audit function. The 2003 Accounts and Audit Regulations (as amended by the 2006, 2009 and 2011 Regulations) require that a local authority 'must undertake an adequate and effective internal audit of its accounting records and of its system of internal control in accordance with the proper practices in relation to internal control'.

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4. In addition, a council's Chief Finance Officer has a statutory duty under Section 151 of the Local Government Act 1972 to establish a clear framework for the proper administration of the authority's financial affairs. The S151 officer relies, amongst other sources, upon the work of internal audit in reviewing the operation of systems of internal control and financial management.

Role

5. Internal audit activity provided by SIAS is established by the Audit Committee. The responsibilities of SIAS are defined by the Audit Committee, via this Charter, as part of its oversight role.
6. SIAS may undertake consultancy activity (additional activity requested by management) where it has the necessary skills and resources to do this. Such activity will be determined by the Head of Assurance on a case by case basis.

Professionalism

7. SIAS governs itself by adherence to the Public Sector Internal Audit Standards (PSIAS). These mandatory public sector specific standards were introduced on 1 April 2013, through a joint venture between the Chartered Institute of Public Finance and Accountancy (CIPFA) and the Chartered Institute of Internal Auditors (CIIA).
8. This mandatory guidance includes the Definition of Internal Auditing, the Code of Ethics and the International Standards for the Professional Practice of Internal Auditing ('the Standards'). It sets out the fundamental requirements for the professional practice of internal auditing and for evaluating the effectiveness of an internal audit function's performance.
9. The CIIA's Practice Advisories, Practice Guides, and Position Papers are adhered to as applicable to guide operations. In addition, SIAS adheres to relevant policies and procedures and SIAS's standard operating procedures manual.

Authority

10. With strict accountability for confidentiality and safeguarding records and information, SIAS is authorised full, free, and unrestricted access to any and all records, physical properties, and personnel pertinent to carrying out an engagement. All employees are requested to assist SIAS in fulfilling its roles and responsibilities. SIAS also has free and unrestricted access to the Audit Committee and Senior Management.

Organisation

11. SIAS has direct access to Senior Management, the Audit Committee, the Chief Executive and the Chair of the Audit Committee. The Section 151 Officer and the Audit Committee will jointly agree the level of internal audit resource to be

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deployed. The Head of Assurance Services will communicate and interact directly with Senior Management and the Audit Committee in executive sessions and between meetings as appropriate. Outside formal Senior Management and Audit Committee meetings, the Head of Assurance Services will have unrestricted access to the Chief Executive and the Chair of the Audit Committee.

12. For line management purposes, the Head of Assurance Services reports to the post of Deputy Chief Executive and Chief Financial Officer at Hertfordshire County Council (HCC). The Deputy Chief Executive of HCC approves all decisions regarding the performance evaluation, appointment, or removal of the Head of Assurance Services, in consultation with the SIAS Board.
13. The following groups are defined as stakeholders of SIAS:

Audit Committee

The Audit Committee is responsible for overseeing the effectiveness of SIAS and holding the Head of Assurance Services to account for delivery, through the receipt of regular updates and reports. The Audit Committee is responsible for the effectiveness of the governance, risk and control environment within the Council, holding managers to account for delivery.

Senior management

Senior Management are responsible for helping shape the programme of assurance work through an analysis and review of key risks to achieving the Council's objectives and priorities. Senior Management provides leadership and direction for the Council.

SIAS Board

The SIAS Board is the governance group charged with monitoring and reviewing the overall operation of SIAS, including:

- Resourcing and financial performance
- Performance indicators measuring operational effectiveness
- The overall strategic direction of the shared service.

Independence and Objectivity

14. SIAS will remain free from interference by any element in the organisation in matters of audit selection, scope, procedures, frequency, timing, or report content to permit maintenance of a necessary independent and objective mental attitude.
15. Internal auditors will have no direct operational responsibility or authority over any of the activities audited. Accordingly, they will not implement internal controls, develop procedures, install systems, prepare records, or engage in any other activity that may impair an internal auditor's judgment.

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16. The Head of Assurance Services will confirm to the Audit Committee, at least annually, the organisational independence of SIAS.

Conflicts of Interest

17. Internal auditors must exhibit the highest level of professional objectivity when gathering, evaluating, and communicating information about the activity or process being examined. Internal auditors must make a balanced assessment of all the relevant circumstances and not be unduly influenced by their own interests or by others in forming judgments.
18. In addition to the ethical requirements of the various professional bodies, each auditor is required to proactively declare any potential 'conflict of interest' prior to the commencement of each audit assignment.
19. All auditors are required to sign an annual declaration of interest to ensure that the allocation of audit work avoids conflict of interest. Auditors who undertake any consultancy work will be prohibited from auditing in those areas where they have declared an interest. Audits are rotated within the team to avoid over-familiarity and complacency.
20. SIAS has procured an arrangement with Price Waterhouse Coopers (PWC) to provide additional internal audit days on request. PWC will be used for the internal audit of any functions where Head of Assurance has managerial responsibility in order to mitigate any conflict of interest.

Responsibility and Scope

21. The scope of SIAS encompasses, but is not limited to, the examination and evaluation of the adequacy and effectiveness of the organisation's governance, risk management, and internal control processes in relation to the organisation's defined goals and objectives. Internal control objectives considered by internal audit extend to the entire control environment of the organisation and include:
 - Consistency of operations or programs with established objectives and goals, and effective performance
 - Effectiveness and efficiency of operations and employment of resources
 - Compliance with significant policies, plans, procedures, laws, and regulations
 - Reliability and integrity of management and financial information processes, including the means to identify, measure, classify, and report such information
 - Safeguarding of assets
22. It is responsible for evaluating all processes ('audit universe') of the organisation including governance processes and risk management processes. It also assists the Audit Committee in evaluating the quality of performance of external auditors and ensuring a proper degree of coordination is maintained.
23. Due to its detailed knowledge and understanding of risks and controls, SIAS is well placed to provide advice and support on emerging risks and issues. As a result, it may perform consulting and advisory services as appropriate for the organisation.

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It may also evaluate specific operations at the request of the Audit Committee and senior management, as appropriate.

24. Based on its activity, SIAS is responsible for reporting significant risk exposures and control issues identified to the Audit Committee and to senior management, including fraud risks, governance issues, and other matters needed or requested by these bodies. This ensures SIAS plays a key role in providing assurance to the Audit Committee and senior management on the effectiveness of the entire control environment.

Role in Anti-Fraud

25. The work programme of SIAS is designed, in part, to help deter fraud and corruption. With this in view, SIAS bases its planning on regular risk assessment, and works with Chief Financial Officers, other senior managers and the Audit Committee in determining its programme of work.
26. SIAS also shares information with relevant partners, including with government via the National Fraud Initiative, to increase the likelihood of detecting fraudulent activity and reducing the risk of fraud to all.
27. SIAS offers fraud investigation services and can support organisations in ensuring their fraud prevention arrangements are robust. The Head of Assurance should be notified of all suspected or detected fraud, corruption or impropriety so that the impact upon control arrangements can be evaluated.

Internal Audit Plan

28. At least annually, the Head of Assurance Services will submit to the Audit Committee an internal audit plan including risk assessment criteria, for review and approval. The internal audit plan will include timings as well as budget and resource requirements for the next financial year. The Head of Assurance Services will communicate the impact of resource limitations and significant interim changes to senior management and the Audit Committee.
29. The internal audit plan is developed based on a prioritisation of the audit universe using a risk-based methodology, including input of senior management. Prior to submission to the Audit Committee for approval, the plan is discussed with appropriate senior management. Any significant deviation from the approved internal audit plan will be communicated through the periodic activity reporting process.

Reporting and Monitoring

30. The Head of Assurance will arrange for a written report to be prepared and issued following the conclusion of each internal audit engagement; this will be distributed as appropriate.

APPENDIX D

31. The internal audit report will include management's response and corrective action taken or to be taken in response to the specific findings and recommendations. Management's response will include a timetable for anticipated completion of action to be taken and an explanation for any corrective action that will not be implemented.
32. SIAS will be responsible for appropriate follow-up on audit findings and recommendations and will report to the Audit Committee on the results of this activity.
33. The Head of Assurance will consider any request from external stakeholders for reports on the results of internal audit activity, in consultation with senior management.
34. The Head of Assurance will arrange for quarterly update reports to the Audit Committee to advise on the results of each internal audit project, and provide an annual report to the Audit Committee giving an opinion on the overall internal control environment.

Periodic Assessment

35. In accordance with Section 6 of the Accounts and Audit (England) Regulations 2011 and as documented in the Quality Assurance and Improvement Programme, the SIAS Board will make arrangements for the conduct of a review of the effectiveness of internal audit.
36. The review is designed to ensure that the opinion given in the Annual Report of the Head of Assurance Services may be relied upon as a key source of evidence in the Annual Governance Statement.
37. Where an external assessment is undertaken the work will be conducted on the basis of one review of SIAS providing assurance for all SIAS partner members.

Review of the Audit Charter

38. This charter will be subject to annual review by the Head of Assurance Services and any changes presented to Audit Committee for approval at the first audit committee meeting in each financial year.

Helen Maneuf - Head of Assurance Services
May 2014

(Date of next review: May 2015)

Note:

For readability, in this Charter the term 'internal audit activity' as used in the PSIAS guidance has been replaced with 'SIAS'.

PART A

Report to: Audit Committee
Date of meeting: 30 June 2014
Report of: Head of Finance
Title: Fraud Annual Report

1.0 **SUMMARY**

- 1.1 This report informs members of the work of the Fraud Section for the financial year 2013/2014 and provides updates on progress and developments for the current financial year.
- 1.2 Following the proposal to create a Single Fraud Investigation Service (SFIS) this report provides an update on the current position

2.0 **RECOMMENDATIONS**

- 2.1 To note the contents of this report.

Contact Officer:

For further information on this report please contact: Garry Turner, Fraud Manager
telephone extension:727190 email: garry.turner@threerivers.gov.uk

Report approved by: Alan Power, Head of Finance

3.0 DETAILED PROPOSAL

3.1 Fraud is a crime that affects all citizens including our tax payers and service users. The latest estimates from the Audit Commission indicate that fraud costs the UK public sector £20 billion a year and local government more than £2 billion a year. The harm caused by Fraud is not just financial. It damages local communities. It is vital therefore that we have a strong anti-fraud culture underpinned with effective counter-fraud policies and procedures. The Audit Commission report can be downloaded from:

<http://www.audit-commission.gov.uk/wp-content/uploads/2013/11/Protecting-the-public-purse-2013-Fighting-fraud-against-local-government.pdf>

3.2 The Council is committed therefore to providing a proportionate and efficient value for money Anti-Fraud Service which understands and acknowledges our fraud risks. We must have efficient policies that are reviewed, have sanctions in place for those that offend and that reflect legislative changes and continually strengthen existing and new partnerships. Countering Fraud is the responsibility of everyone.

3.3 The Fraud Section is part of the Finance Shared Service with Watford. The details below apply to both councils unless otherwise stated.

Housing and Council Tax Benefit

3.4 In respect of Housing Benefit, Council Tax Benefit and the Council Tax Reduction Scheme a complex legal framework is in place to define who is entitled to benefit and to reduce fraud from entering the system at inception. It is an integral part of the administration that everyone is aware and vigilant of the risks. Unfortunately, however good the administration of benefits is, it is always likely fraud will enter the system by deliberate acts.

3.5 The Department for Works and Pensions (DWP) sets the standards which govern the effective and secure delivery of benefits and counter-fraud activities. The purpose of this is to ensure that counter-fraud activities are properly managed. It is important to focus resources on fraud reduction, to identify, investigate and rectify administrative weakness and to assure Members of the integrity and quality of investigations. The changes proposed by the creation of SFIS, referred to in section 1.2, will be dealt with later on this report.

3.6 The current funding for housing and council tax benefit counter-fraud activities is paid via the general administration grant received from the DWP.

3.7 The fraud team are co-located in Three Rivers House and in the Watford Town Hall.

3.8 During 2013/14 the Fraud Section issued the following sanctions in respect of fraudulent claims;

Action	Three Rivers DC	Watford BC	Total
Administrative Penalties	5	11	16
Formal Cautions	8	13	21
Successful Prosecutions	10	22	32

3.9 In 2013/14 a total of 461 investigations were completed.

3.10 A total of 113 interviews under caution were conducted by officers in 2013/14. These interviews are digitally recorded interviews in accordance with the Police and Criminal Evidence Act 1984. The majority take place in the Council offices with many conducted in Police stations or other organisations with which we collaborate. Generally, those conducted in a Police station are after the customer has been arrested and a search of their premises has been conducted.

3.11 In 2013/14 a total of 521 referrals for investigation were made. Of these, 186 were rejected as they failed their risk assessment. Failing a risk assessment can occur for a variety of reasons including something as simple as the person the allegation is made against not being in receipt of benefit. A referral breakdown is shown below;

Information Source	Three Rivers	Watford
Internal Council Departments	21	40
External sources including Police	38	59
National Fraud Initiative	13	37
Housing Benefit Matching Service (HBMS)	32	71
Fraud Hotline and anonymous letters	51	64
Department for Works and Pensions (DWP)	9	6
Website referral	23	57

3.12 In 2013/14 following investigations we identified and issued invoices for overpayments in respect of fraudulent claims for benefit as shown below. Also included are details referred to in the table as other overpayments identified through our investigations that relate to either the DWP or HMRC.

Benefit type	Three Rivers	Watford
Housing Benefit	£78,877	£163,155
Council Tax	£24,638	£55,531
Other overpayments	£18,322	£34,308
Total	£121,837	£252,994

- 3.13 The service continues to take part in various data-matching exercises. These include the National Fraud Initiative (NFI) and Housing Benefit Matching Service (HBMS). The NFI is an Audit Commission mandatory exercise that matches data within the councils and between participating bodies to prevent and detect fraud. The key strength of the NFI is that it brings together a wide range of organisations, working together to tackle fraud. Participants of the NFI include 1300 organisations that include for instance other local authorities, police authorities, NHS bodies etc. These matches are not just confined to benefit fraud. Examples of some matches are shown below.

Data Match	Possible fraud/ error
Housing benefit payments to payroll records	Claiming housing benefit by failing to disclose an income
Payroll records to records of failed asylum seekers and records of expired visas	Obtaining employment while not entitled to work in the UK
Council Tax records to electoral register	A council tax payer gets single person's discount and has not declared other persons living in the property
Payroll records to other payroll records	An employee is working for TRDC/WBC but has employment elsewhere that is not declared.

- 3.14 The Fraud Section continues to work collaboratively with many organisations including the DWP, the Police, Immigrations and Border agencies and other local authorities. It is vital in terms of being efficient to work jointly with other organisations and not in silos.
- 3.15 2013/14 performance indicators are shown in the table below. 2012/13 outturn figures are also included to provide a comparison.

	Target PI (FN11)	Outturn for 2012/13 for comparison purposes	Outturn for 2013/14
Number of cases closed following investigation	330	639	461
Number of sanctions issued (Excludes Blue Badge Fraud Prosecutions)	62	91	69

Tenancy Fraud

- 3.16 Tenancy Fraud was identified and reported last year as an emerging risk and is now reported to be a major category of fraud loss by value in local government. Housing is an essential commodity and demand far exceeds supply. In 2013 the Audit Commission estimated that tenancy fraud losses amounted to £1.8 billion a year. This figure included those properties owned and managed by Housing Associations. Furthermore, the social value of housing to communities is considerable as families in temporary accommodation can often lead more transient lives which can lead to families unable to integrate into communities easily and provide stable educational environments for their children. This has implications for social cohesion. It is

estimated in our geographical location that a conservative estimate of 2% of properties are occupied illegally.

- 3.17 To date we have recovered 12 properties that have been occupied illegally. A total of 65 cases remain under investigation.
- 3.18 The National Fraud Authority calculates the average cost of placing a family in temporary accommodation amounts to £18,000 multiplied by 11 properties amounts to potential saving of £198,000.
- 3.19 As well as identifying properties occupied illegally we have been developing strategies that will hopefully provide a legacy in terms of good practice for this new initiative. Furthermore a data matching exercise has been conducted where we matched housing data from Watford Community Housing Trust, Thrive Homes, Hightown Praetorian Churches Housing Association and both of our housing registers to identify illegal occupation and subletting and incorrect homeless application. The data is currently be analysed and therefore no results are available.
- 3.20 An amnesty campaign is being held between 1st June – 1st July jointly with Watford Community Housing Trust, Thrive Homes, Paradigm Housing, and Hightown Praetorian and Churches Housing Association. The amnesty will generate both public awareness and give those that are illegally subletting or not residing at their property the chance to surrender their tenancy to avoid further action. Moreover, the amnesty we hope will generate further referrals.
- 3.21 Tenancy Fraud workshops are being provided to registered housing providers. At these workshops specialist advice and case support is given to relevant front line staff and neighborhood officers.
- 3.22 Specialist tenancy fraud training has been developed and is being provided to local housing providers.
- 3.23 Desktop intelligence checks are being conducted when there is a request for any change in tenancy, for example; right to buy applications, mutual exchanges and joint to sole tenancy applications. These desk top checks utilise the range of information and intelligence we have legal access to. This follows the introduction of the Prevention of Social Housing Fraud Act 2013. This legislation provides local authorities only with specific powers to investigate and prosecute tenancy fraud.

Other Fraud

- 3.24 Blue Badge Fraud exercises continue to be held generally on a quarterly basis. They are normally conducted on a Saturday generally around Watford town centre which is identified as being the most affected. The exercises are conducted jointly with Hertfordshire Police. It is reported by the Audit Commission that potentially 20 % of badges issued are misused. Whilst the loss in parking revenue maybe assessed as quite small the individual harm caused is significant. Fraudulent use of Blue Badges causes inconvenience and direct harm by depriving an individual in genuine need and entitlement to disabled parking facilities. It may also have a reputational damage to the Council. The penalty if prosecuted for blue badge abuse generally is a level 3 fine for which the maximum penalty is £1000. On each occasion this exercise has been

conducted blue badge misuse has been identified. Some drivers were cautioned whilst some badges were seized. Only the most serious cases are prosecuted. For the period 2013-14 we took forward to investigation 10 cases of which 4 received a sanction being either prosecution or a caution. To date we have a further 5 cases being investigated.

- 3.25 In 2013 the enhanced vetting scheme was introduced. The scheme introduced a more stringent vetting process for all new staff. As a local authority with a large number of employees, we have a responsibility to prevent and eliminate fraud within the Council. One of the ways we can achieve this is by undertaking a more robust vetting of direct recruits and agency staff before they are appointed. In order for the council to successfully prevent fraud, we must have effective policies and procedures that minimise the risk of appointing individuals with unsuitable backgrounds.
- 3.26 We work with all departments in both Councils to enhance the capability to carry out thorough intelligence checks when investigating areas of regulatory functions and assist in intelligence gathering and ID verification through the use of ID scan which identifies fraudulent documents.
- 3.27 In February 2014 we facilitated training to officers and Members on emerging risks and business rates fraud /evasion. The total value of business rate fraud detected nationally in 2012/13 was £7.2m However one particular case accounted for £5m of this loss. This amount both demonstrates the potential loss we need to be alert to but also the relatively small number of cases identified. Grants fraud is also another area of emerging risk and one such particular investigation is nearing completion.
- 3.28 The section continues to investigate other matters including money laundering allegations primarily to do with council tax payments. We facilitate the lawful obtaining of communications data under the Regulatory Powers Act 2000 (Ripa). We have also conducted a variety of enquiries and provide advice on evidence gathering. We have conducted an investigation into an allegation of bribery relating to WBC and an investigation for TRDC in respect of improper conduct of an individual tasked with completing the canvassing for elections where appropriate remedial action taken.

Single Fraud investigation Service.

- 3.29 The Chancellor announced the formation of a single service covering the totality of welfare benefit fraud in the Autumn Statement in December 2013. The announcement confirmed that the Single Fraud Investigation Service (SFIS) will be launched as a single organisation within the DWP and a phased implementation will commence in 2014. For Three Rivers DC we have an implementation date of December 2015 and given the lead authority model we now have we expect this to be the same for Watford BC. Housing Benefit fraud and residual Council Tax benefit investigation work currently undertaken by us will move to the DWP from that date subject to any delays that may occur.
- 3.30 Employees of Three Rivers DC, Watford staff having already transferred to Three Rivers under the lead authority model, who are assigned solely or primarily to this activity are considered in scope for a Tupe like transfer.
- 3.31 In February 2014 the Parliamentary Under Secretary of State for the Department for Communities and Local Government (DCLG) wrote to all local authority leaders and

chief executives. In this letter DCLG confirmed funding that will be available to support LA's in their counter fraud agenda.

3.32 The Audit Commission's annual fraud report 'Protecting the Public Purse 2013' encourages Councils to prepare for the introduction of the Single Fraud Investigation Service by considering the impact that SFIS will have on their capacity to tackle non-benefit frauds. Retaining a capability to investigate non-benefit related fraud, proportionate to the risks and working in partnership with others.

3.33 As a consequence work has begun on exploring the opportunities and options available to us. We are currently considering our potential fraud losses and risks to be able to scope a robust service fit for our specific needs. We are exploring options to adopt a shared arrangement with other neighbouring local authorities and also a County like scheme that would provide a framework to be able to more effectively capture the totality of criminality within our sector. Advantages include more data analysis and the opportunity to retain skilled officers. It is recognised Members have a vital role in these decisions

4.0 **IMPLICATIONS**

4.1 **Financial**

4.1.1 The Shared Director of Finance comments that there are no financial implications in this report as expenditure is contained within existing budgets.

4.2 **Legal Issues** (Monitoring Officer)

4.2.1 The Head of Democracy and Governance comments that there are no specific legal issues contained in this report.

4.3 **Equalities**

4.3.1 This is not a new policy.

4.4 **Potential Risks**

4.4.1	Potential Risk	Likelihood	Impact	Overall score
	Transfer of all fraud staff to Sfis	2	4	8

4.5 **Staffing**

4.5.1 The consequences of not properly preparing for the introduction of the Single Fraud Investigation Service could impact on our capacity to tackle non-benefit frauds.

4.6 **Accommodation**

4.6.1 No implications

4.7 **Community Safety**

4.7.1 No implications

4.8 **Sustainability**

4.8.1 No implications

Appendices

None

Background Papers

- The following background papers were used in the preparation of this report.
Protecting the public purse 2013 – link provided in body of the report.

File Reference

- None

Report to: Audit Committee

Date of meeting: 30 June 2014

Report of: Alan Power - Head of Finance Shared Services

Title: Annual Governance Statement (AGS) 2013/14

1.0 **SUMMARY**

1.1 This report enables the Committee to agree the Annual Governance Statement (AGS) for inclusion in the Draft Statement of Accounts.

2.0 **RECOMMENDATIONS**

2.1 That, the Committee considers and approves the Annual Governance Statement attached as Appendix 1.

2.2 That, subject to any changes required prior to their signing, the AGS be included in the Statement of Accounts for 2013/14.

Contact Officer:

For further information on this report please contact: -
Alan Power, Head of Finance, Shared Services
telephone extension: 7196
email: alan.power@watford.gov.uk

Report approved by: Alan Power, Head of Finance

3.0 DETAILS

- 3.1 *The Report of the Committee on the Financial Aspects of Corporate Governance* (the Cadbury Report 1992) identified three fundamental principles of corporate governance – openness, integrity and accountability.
- 3.2 The Committee on Standards in Public Life (the Nolan Committee 1995) stated that the principles of public life are selflessness, integrity, objectivity, accountability, openness, honesty and leadership.
- 3.3 In 2001, the Chartered Institute of Public Finance and Accountancy (CIPFA) and the Society of Local Authority Chief Executives (SOLACE) published *Corporate Governance in Local Government – A Keystone for Community Governance: Framework*. This set out best practice for authorities to develop their own locally adopted codes.
- 3.4 In June 2007, CIPFA and SOLACE published *Delivering Good Governance in Local Government: Framework*. This recommended that a review of the effectiveness of the system of internal control should be reported in an AGS. The Framework informed authorities in England that its provisions were mandatory from 2007/08.
- 3.5 In March 2010, CIPFA published an Application Note to the Framework dealing with the *CIPFA Statement on the Role of the Chief Financial Officer in Local Government (2010)*. This extended the contents of the AGS to include a specific statement on whether the authority's financial management arrangements conform to the governance requirements of the CIPFA Statement, and where they do not, to explain why and how they deliver the same impact.
- 3.6 Regulation 4 of *The Accounts and Audit (England) Regulations 2011* requires the Council to:-
- Ensure that it has a sound system of internal control;
 - Conduct a review at least once a year of the effectiveness of its system of internal control;
 - Consider the findings of the review (either at a committee meeting or at Council) and, following that consideration, approve an AGS prepared in accordance with proper practices, and,

Ensure that the AGS accompanies the Statement of Accounts (amending the need to produce a Statement on Internal Control),

- 3.7 The *Code of Practice on Local Authority Accounting in the United Kingdom 2013/14* (CIPFA/LASAAC) states that the preparation of an AGS fulfils the statutory requirement for a local authority to conduct a review at least once in each financial year of the effectiveness of its system of internal control, and that authorities should include an AGS reporting on the review in its Statement of Accounts. It also says that:-

- The AGS should relate to the governance system as it applied during the financial year for the accounts that it accompanies.
- Significant events or developments relating to the governance system that occur between the year-end and the date on which the Statement of Accounts is signed by the responsible financial officer should be reported.
- Where an authority undertakes significant activities through group relationships, the review of the effectiveness of internal control should include the group activities.

3.11 It is important that there is corporate involvement in, and ownership of, the process for preparing the AGS. Assurances have been sought from all service heads and other managers. Leadership Team has considered and approved the AGS.

3.12 Each head of service assurance statement poses a number of questions concerning governance. The template is attached at Appendix 2. Heads of service were asked to indicate whether the matter has been fully addressed, partly addressed or not addressed at all. All Assurance Statements are available for inspection as 'background papers'.

3.13 In summary, heads of service and managers have indicated that every matter has been fully addressed with the following exceptions:-

Matters that have not been addressed at all:-

- None

Matters that have been partly addressed:-

- Compliance with :-
 - contract procedure rules and finance procedure rules
 - Health and safety polices
 - HR policies
 - local code of corporate governance
 - whistleblowing policy
 - risk management arrangements
 - project management framework

The issues raised above apply in isolated cases and are not typical of the authority as a whole.

3.18 The AGS also takes into account the matters identified in the Internal Audit Annual Report for 2013/14.

3.19 In the SIAS Annual Report for 2013/14 (elsewhere on this Agenda), The Head of Assurance has provided an assurance opinion on corporate governance and risk management. This states the Council's corporate governance and risk management framework substantially complies with the best practice guidance on

corporate governance issued by CIPFA/SOLACE. This conclusion is based primarily on the work undertaken by the Council and reported in its Annual Governance Statement for 2013/14 and the specific reviews of risk management and corporate governance carried out by SIAS over February and March 2014 both of which received overall Full Assurance opinions.

3.20 The Head of Assurance is able to report a substantial level of conformance with the Public Sector Internal Audit Standards and considers the internal audit service to be effective. The exercise did not identify any significant deviations from Standards which warrant inclusion in the Council's Annual Governance Statement.

3.21 The proposed AGS for 2013/14 is attached at Appendix 1. It will need to include any significant events or developments relating to the governance system that occur between the year-end and the date on which the Statement of Accounts is signed. These will be agreed with the Committee at the time.

4.0 **IMPLICATIONS**

4.1 **Financial**

4.1.1 None Specific.

4.2 **Legal Issues** (Monitoring Officer)

4.2.1 None Specific.

4.3 **Equalities**

None Specific.

4.4 **Potential Risks**

The ongoing review of the Governance Statement is designed to minimise the risk of over-looking important issues. Failure to do so could lead to problems for the council, including financial loss, reputational risk and adverse comment from the external auditor.

Potential Risk	Likelihood	Impact	Overall score
Failure to correctly identify key issues	2	4	8

APPENDICES

- 1 Annual Governance Statement 2013/14
- 2 Assurance Statement Template

ANNUAL GOVERNANCE STATEMENT

1.0 Scope of Responsibility

- 1.1 Watford Borough Council is responsible for ensuring that its business is conducted in accordance with the law and proper standards, and that public money is safeguarded and properly accounted for. The council also has a duty under the Local Government Act 1999 to make arrangements to secure continuous improvement in the way in which its functions are exercised, having regard to a combination of economy, efficiency and effectiveness. A key aspect of this responsibility is the identification and management of risk.
- 1.2 Watford Borough Council has approved and adopted a code of corporate governance which is consistent with the principles of the CIPFA/Solace Framework 'Delivering Good Governance in Local Government'. It is also in accordance with the requirements of the Accounts and Audit (England) Regulations 2011.
- 1.3 Underpinning the Governance Statement is a framework which ensures corporate ownership at the very highest levels of management and is dynamic in responding to all governance issues as they occur. A key component of the Governance framework is the underlying system of internal control which is designed to manage risk to a reasonable level. It cannot eliminate all risk of failure to achieve policies, aims and objectives and can therefore only provide reasonable and not absolute assurance of effectiveness.

2.0 Strategic Aims and Objectives

- 2.1 The governance framework enables the Council's key objectives to be met and these can be summarised as follows:

VISION:

A successful town in which people are proud to live, work, study and visit.

OUR OBJECTIVES:

- Making Watford a better place to live in
- To provide the strategic lead for Watford's sustainable economic growth
- Promoting an active, cohesive and well informed town
- Operating the Council efficiently and effectively

- 2.2 Underpinning these over arching priorities are a series of measurable (SMART) objectives so that every member of staff and our community can feel fully engaged in the process. The council also plays a major role in the Local Strategic Partnership, One Watford, which is made up of key stakeholders such as Hertfordshire County Council, Herts Valleys Clinical Commissioning Group, the Chamber of Commerce, Watford and Three Rivers Trust, Watford Community Housing Trust, and John Lewis plc.

3.0 Decision Making Structures

- 3.1 Watford Borough Council has a directly elected Mayor, which means that the community elect the person to lead the council at four yearly intervals. The Mayor is supported by a Cabinet that plays a key role in determining the overall budget and policy framework of the Council. Each member of the Cabinet has a portfolio for which they are responsible and can make decisions within their area of responsibility.
- 3.2 Watford Borough Council operates a Mayor and Cabinet model of governance under the Local Government Act 2000 this places total responsibility for those functions designated as Executive Functions into the hands of the directly elected mayor. However full Council is responsible for setting the Council's budget and agreeing the key policy framework. The Council also has established an Overview and Scrutiny Committee, Budget Panel, Outsourced Services Scrutiny Panel and task groups

to scrutinise the actions the Mayor and Cabinet and assist with policy development. In addition the Council has five further committees that cover non executive functions, these are Licensing, Development Control, Audit, Functions and Standards

3.3 At an officer level, the senior management comprises the Managing Director and Heads of Service. Financial control will primarily be the responsibility of a shared Director of Finance with neighbouring Three Rivers District Council. This combined management will comprise the Leadership Team who meet fortnightly to review and progress the key objectives of the council.

3.4 Overall financial control is monitored on a monthly basis by Leadership Team and the Budget Panel, and quarterly by Cabinet. Budget preparation is influenced by the Council's Medium Term Financial Strategy which forecasts budget pressures and available resources over a four year period. This MTFS is reported quarterly to Cabinet and Budget Panel where variations to the strategy are approved. The council has the ultimate responsibility for approving the annual budget. The final accounts at the end of a financial year are subject to formal approval by the Audit Committee (but is also reported to Cabinet and Budget Panel).

4.0 The Governance Framework

4.1 The Council has a written constitution which identifies community focus, service delivery arrangements, structures and processes, risk management, internal control arrangements and standards of conduct. This sets out how the council takes decisions, roles and responsibilities of members and officers, codes of conduct and procedure rules and also sets out the rights of citizens.

4.2 Council, Cabinet and committee / scrutiny meetings are open to the public and written reports are available to the public through the council's website. Information is only treated as confidential when it is necessary to do so for legal / commercial reasons in accordance with the provisions of the Local Government Act 1972.

4.3 The Council publishes its Corporate Plan annually, which sets out key service improvement priorities for the medium term, with targets for performance and deadlines for achievement. This has been informed by public consultation on a range of topics, particularly around priority setting, and a detailed analysis of the Watford context based on information derived from sources such as Census 2011 and the Indices of Multiple Deprivation. Progress on the Plan is reported to the public through a quarterly magazine, About Watford, and includes an 'annual report' on the Council's achievements compared to its initial targets.

4.4 Councillors are assisted in their policy and decision-making roles by the advice of staff with suitable qualifications and experience, under the leadership of the Managing Director. All reports requiring a decision from members include comments on financial, legal, equalities, sustainability, community safety and other appropriate issues such as potential risks to non achievement, all of which ensures that comprehensive advice is provided prior to decisions being taken.

4.5 The scrutiny function within a local authority provides a necessary check upon the role of the Executive and is a key component of corporate governance. At Watford it is co-ordinated through the Overview and Scrutiny Committee, which can review Cabinet decisions and service performance, the Council has recently set up an Outsourced Services Scrutiny Panel as a standing scrutiny panel to scrutinise the activities of functions undertaken by external providers on the council's behalf. In addition the Standards Committee considers member conduct and the Budget Panel considers financial issues in a non political forum. Finally, the Audit Committee reviews the overall governance arrangements including the service related control and risk management environment. The Audit Committee also considers the response to Freedom of Information requests, the Ombudsman's annual report, risk management, Regulation of Investigatory Powers Act as well as annual accounts and treasury management (investment) policies.

4.6 The Council's protocols and procedures are reviewed and updated on a regular basis for standing orders, financial regulations, a scheme of delegation and supporting procedure notes/ manuals clearly

defining how decisions are taken and the process and controls required to manage risks. Compliance with established policies, procedures, laws and regulations is achieved through a combination of training events, written policy and procedural documentation, authorisation procedures, managerial supervision, review by internal and external audit and use of the disciplinary procedure where appropriate.

4.7 Codes of Conduct defining the standards of behaviour for members, staff, our partners and the community have been developed and communicated and are available on the Council's website. These include:

- Members Code of Conduct
- Code of Conduct for staff
- Anti fraud and corruption policy (including whistle blowing and anti bribery)
- Money Laundering detection guidance
- Members and officer protocols
- Regular performance appraisals, linked to service and corporate objectives
- Service standards that define the behaviour of officers
- A Standards Committee which has a key role in promoting and maintaining high standards of conduct for members
- Officers are subject to the standards of any professional bodies to which they belong

4.8 The Head of Democracy and Governance is the Council's Monitoring Officer and duties include: maintaining the council's Constitution; reporting on any potential or actual illegality or maladministration; and giving advice to the Mayor and councillors on the Constitution or issues of maladministration, financial impropriety or probity.

4.9 The Shared Director of Finance is the statutory Chief Finance Officer. Duties include: overall responsibility for financial administration; reporting on any actual or potential instances of illegality in expenditure, including unlawful loss or deficiency or illegal items of account; and giving advice to the council on financial planning.

5.0 Performance Management

5.1 Performance management follows very much a 'cascade' principle. The Council approves its Corporate Plan annually (although it covers a rolling four year perspective) and highlights key aspirations and targets including a series of objectives to be achieved in the year ahead. This Corporate Plan then cascades down to individual services delivery plans, which in turn translates into team and individual work plans. Performance is monitored regularly by Leadership Team and on a quarterly basis through Heads of Service, Cabinet Members and Overview and Scrutiny Committee. Performance reviews also include consideration of complaints and progress against the Council's equalities agenda.

5.2 The Council keeps residents and stakeholders informed of its progress through a quarterly publication called '*About Watford*' which is delivered to every household and covers key issues, events and challenges. At the end of every financial year the we also produce an Annual Report, '*Look Back*', which informs the community of progress in the achievement of the Corporate Plan.

6.0 Data Quality and Risk Management

6.1 The need to develop policies and guidance on data quality and assurance is essential in order to promote consistency and awareness across the organisation. To that end, the Council has a senior member of staff who acts as the Senior Information Risk Officer. There is also a council wide Data Quality Champions Group which meets periodically and adopts a risk based approach to data quality. Guidance documents include a Data Quality Policy; an Information Security Policy; a Data Asset Register: and management training modules all of which are on the intranet.

6.2 The governance framework is dependent upon the underlying system of internal control which is designed to manage risk to a reasonable level. The Council's approach to risk management is governed by its Risk Management Strategy which is updated annually and approved by Leadership Team and the Audit Committee. This Strategy underpins the Strategic Risk Register which was updated

and approved by the Audit Committee in January 2014 and covers major issues that will affect the achievement of the council's key objectives. This Risk Register is at a strategic/high level and is complemented by detailed project and service area registers. This Strategic Risk Register is reviewed by the Risk Management and Business Continuity Steering Group which meets bi-monthly and ensures a consistent approach to risk management across the Council.

- 6.3 Business continuity and emergency planning are other key aspects within the corporate governance framework and again falls within the remit of the Risk Management corporate group.
- 6.4 The risk management section within the Partnership Framework has been revised and all committee reports contain a 'risk implications' section as an aid to decision taking. There is however a need to ensure an effective risk identification process occurs where the Council has outsourced the provision of services to a private sector partner.

7.0 Shared Services with Three Rivers District Council

- 7.1 Watford Borough Council has been a leading authority in developing a shared service for revenues, benefits, ICT, financial services, and human resources with Three Rivers District Council. Both councils also share the statutory post of Chief Financial Officer - the Shared Director of Finance.
- 7.2 In 2013/14 the Governance arrangements for shared services were exercised through a Joint Committee. From April 2014, the Governance arrangements for shared services has changed. A new agreement between Watford Borough Council and Three Rivers District Council has introduced a lead authority model. Watford Borough Council are responsible for providing the services of ICT and human resources whilst Three Rivers District Council are responsible for providing financial services and revenues & benefits. An executive board of senior management from both councils are responsible for these services. The role of the Board covers :-
- Monitoring performance and dealing with complaints from either authority
 - Resolving conflicts between competing interests amongst the authorities
 - Reviewing the governance arrangements
 - Dealing with matters referred up to it by the Operations Board
 - Having overall supervision of the Shared Service
 - Receiving annual reports on each service within the shared service.

8.0 Community Engagement

- 8.1 Corporate governance includes informing our community of the plans and aspirations of the council and is primarily communicated through its published Corporate Plan and the regular editions of 'About Watford'. The directly elected Mayor, Dorothy Thornhill MBE, takes the lead in ensuring there is open and effective community leadership and provides a focal point for individuals, communities, business and voluntary organisations to engage with the Council. The Mayor is also the Chair of the borough's Local Strategic Partnership, One Watford, which continues to lead on the successful delivery of the overall vision and objectives for the town and on effectively integrating partnership working and delivery.
- 8.2 The Council has established twelve neighbourhood forums, which mirror the borough's ward boundaries and each have a devolved budget of £2,500. These are organised and managed by the relevant local councillors as part of their commitment to community leadership and engagement.
- 8.3 The Council has established clear channels of communication with all sections of the community and other stakeholders. It provides citizens and business with information about the council and its spending through a leaflet that is distributed with council tax and business rate bills and the publication of a summary of its key financial information through the Council magazine 'About Watford'.
- 8.4 A range of consultation and engagement projects are undertaken annually. This includes a regular 'Community Survey' with the borough's Citizens' Panel, which covers a range of areas relating to the Council's services and activities, including how it spends its money and prioritises areas for focus and

improvement. The Citizens Panel is refreshed regularly to ensure it is representative of the Watford community and will be reviewed in 2014/15. Local residents are also invited to attend the Mayor's annual information seminars, which help build understanding across a range of areas including Council finances and the implications for future service delivery. The Watford Compact provides an agreement between the statutory and voluntary sectors in Watford to clarify and strengthen their relationship and to achieve better outcomes for individuals and for the Watford community.

9.0 The Role of Audit and the Audit Committee

9.1 The governance framework and its compliance mechanisms must be distinguished from the role of audit which is to review the effectiveness of the compliance framework, not to be a substitute for it.

9.2 The internal audit function is carried out, by the Shared Internal Audit Service (SIAS), a local internal audit partnership hosted by Hertfordshire County Council. This provides greater independence and resilience and a positive step in improving governance. Internal Audit carry out a programme of reviews during the year which are based upon a risk assessment including fraud risk. As part of these audits, any failures to comply with legislation, council policy and practice or best practice guidance issued by a relevant body is identified and reported. Circulation of reports to senior officers, reports to the Audit Committee and follow-up procedures ensure action is taken on priority improvements. Progress on implementing internal audit recommendations is reported in quarterly reviews to Audit Committee and to the Leadership Team.

9.3 External auditors, Grant Thornton, appointed by the Audit Commission, provide an external review function through the audit of the annual accounts, assessment of value for money, certification of grant claims and the periodic inspection of services such as revenues and benefits. The Annual Audit and Inspection Letter is circulated to all Members and formally reported to Cabinet and the Audit Committee.

9.4 The Audit Committee's terms of reference are consistent with best practice. The Committee approves the annual plan of internal audit, and receives the quarterly and annual reports of the Head of the Shared Internal Audit Service. It approves the Statement of Accounts, the annual governance statement and the review of the effectiveness of the internal audit system. It receives reports on risk management and reviews the operation of treasury management. It also received the annual letter from the Ombudsman and considers regular reports upon Freedom of Information requests, risk management and the Regulation of Investigatory Powers Act

10.0 Review of Effectiveness

10.1 In accordance with recent external audit guidance, the review of the effectiveness of the governance framework will focus upon significant weaknesses and the 'big picture'. If issues have not been highlighted then that is because current governance arrangements have proved fit for purpose.

10.2 The review of effectiveness is informed by the work of the executive managers within the authority who have responsibility for the development and maintenance of the governance environment, the Head of Shared Internal Audit Services annual report and also by comments made by the external auditors and other review agencies and inspectorates. The Mayor and Portfolio Holders maintain a continuous review of the Council's policies, activities and performance of officers both through quarterly reviews and on a day to day basis.

10.3 The Annual Report of the Head of Assurance for the Shared Internal Audit Services has been reported to the Audit Committee at its meeting on 30 June 2014 and included the following statement . . . "In our opinion the corporate governance and risk management framework substantially complies with the best practice guidance on corporate governance issued by CIPFA/SOLACE. This conclusion is based primarily on the work undertaken by the Council and reported in its Annual Governance Statement for 2013/14; and, the specific reviews of Risk Management and Corporate Governance carried out by SIAS over February and March 2014 both of which received overall Full Assurance opinions."

11.0 Significant Governance Issues

The 'normal' running of Council business has and can be controlled through the governance framework detailed at sections 4 to 9 of this report. Specific issues identified within the 2012/2013 Governance Statement have been resolved.

12.0 Statement from the Elected Mayor and the Managing Director

12.1 We propose over the coming year to keep a close focus upon the key governance issues identified as part of the 2013/2014 review and are satisfied that the identified actions and reporting mechanisms will ensure no adverse outcomes will occur. We will monitor their implementation and operation periodically during the year will a formal review as part of the 2014/2015 Annual Governance Statement.

Signed
Mayor

Date: 29 September 2014

Signed
Managing Director

Date: 29 September 2014

Senior Management Assurance Statement

It is essential that there is an effective framework in place to give sufficient and reliable assurance on the Council's stewardship and the management of the major risks to deliver an improved, cost-effective public service.

This statement is given in respect of the Council's Statement of Accounts for 2013/14.

I acknowledge my responsibility in maintaining and operating my Service in accordance with the Council's procedures and practices that uphold the internal control and assurance framework. The information provided in this statement is given to the best of my knowledge in connection with the functions for which I have been responsible during the financial year 2013/14, in respect of the internal control environment:

		Yes	No	Partly
1	The areas for which I am responsible make every effort to contribute to the mitigating actions contained within the Corporate Risk Register			
If Partly or No, please comment				

2	I am satisfied with the risk management arrangements within my Service in that risks have been identified, assessed and the controls in place to manage the risks have been operating effectively throughout the period under review.			
If Partly or No, please comment				

3	Staff within my Service involved with financial matters and contracts are familiar with and comply with Financial Procedure Rules and Contract Procedure Rules Management are fully aware of their responsibilities when authorising transactions and will be held accountable for their actions.			
If Partly or No, please comment				

		Yes	No	Partly
4	The operations of the key controls within my Service are monitored on a regular basis to ensure risk is mitigated where possible and key controls within core business are maintained.			
If Partly or No, please comment				

5	Any new system developments take account of the associated risks and internal controls as a key element of the implementation of the new system.			
If Partly or No, please comment				

6	I maintain adequate and up to date processes for staff to follow within my Service and staff are aware of Health & Safety policies, HR policies and the Local Code of Corporate Governance.			
If Partly or No, please comment				

7	All Audit Reports received from External and Internal Audit are considered in a timely manner. Management actively monitors and ensures action is taken to implement agreed recommendations to enhance the internal control environment.			
If Partly or No, please comment				

		Yes	No	Partly
8	Due consideration has been given to the risks and the need to protect basic financial controls when proposing savings and any consequential restructuring.			
If Partly or No, please comment				

9	All suspected cases of fraud or financial impropriety are referred promptly to the Fraud Manager. Investigations are undertaken in a robust manner, with sanctions consistently applied, that recognise the seriousness of the matter under investigation. All staff are aware of the Council's whistle blowing policy.			
If Partly or No, please comment				

10	Appropriate consideration of the risks associated with any partnership or collaborative activity have been determined before any agreement has been entered into by the Council.			
If Partly or No, please comment				

11	All projects follow the Council's Project Management Framework process, reducing the Council's risk profile by having a clear scope, delivering within the constraints of time, cost and quality, enabling proactive assessment and management of risk.			
If Partly or No, please comment				

Significant Issues

The following are recognised as significant issues which have occurred in 2013/14 and which may be considered appropriate for inclusion in the Council's Annual Governance Statement 2013/14.

Significant Issue	Action implemented/Proposed

Alternatively,

No significant issues identified

Please tick if appropriate

With the exception of the above, I am satisfied that the system of internal control in place within my Service is sufficient to manage the identified risks to an acceptable level.

Signed by	
Position	
Date	

Please return this certified statement, either in electronic format or hard copy to Alan Power, Head of Finance by Friday 28th March 2014

Report to: Audit Committee

Date of meeting: 30 June 2014

Report of: Stephen Exton – Finance Manager

Title: Treasury Management

1.0 **SUMMARY**

1.1 This report presents to members the Annual Treasury Management Report and Prudential Indicators for 2013/14.

2.0 **RECOMMENDATIONS**

2.1 That this report be noted.

Contact Officer:

For further information on this report please contact: -
Stephen Exton - Finance Manager
telephone extension: 01923 72(7197)
email: stephen.exton@threerivers.gov.uk

Report approved by: Alan Power, Head of Finance

3.0 **DETAILS**

- 3.1 The Chartered Institute of Public Finance and Accountancy (CIPFA) defines treasury management as: “The management of the local authority’s investments and cash flows, its banking, money market and capital market transactions; the effective control of the risks associated with those activities; and the pursuit of optimum performance consistent with those risks”.
- 3.2 This report meets the requirements of both the CIPFA Code of Practice on Treasury Management and the CIPFA Prudential Code for Capital Finance in Local Authorities and complies with the Local Government Act 2003.
- 3.3 Attached at Appendix 1 is the Annual Treasury Management Report and Prudential Indicators for 2013/14. The report provides details of actual prudential and treasury indicators and actual treasury operations during 2013/14 compared to the estimates within the strategy. The report is made in line with the Council’s approved policy on Treasury Management.
- 3.4 During 2013/14, the Council complied with its legislative and regulatory requirements. The Director of Finance confirms that the statutory borrowing limit (the authorised limit) was not breached.
- 3.5 The financial year 2013/14 continued the challenge of low investment returns and continuing risk.
- 3.6 The Director of Finance confirms that borrowing was undertaken during the year where, as part of the Health Campus project, the council borrowed on behalf of the LABVI, £6.0m from the Growing Places Fund. At 31 March 2014, the Council had £6.0m external debt and its investments totalled £33.496m (£28.111m at 31 March 2013).
- 3.7 The report contains:
- Capital activity during the year;
 - Reporting of the required prudential and treasury indicators;
 - Impact of this activity on the Council’s underlying indebtedness (the Capital Financing Requirement);
 - Overall treasury position and the impact on investment balances;
 - Summary of the economy and interest rates;
 - Investment Rates in 2013/14;
 - Investment Outturn for 2013/14.

4.0 **IMPLICATIONS**

4.1 **Financial**

- 4.1.1 None specific.

4.2 **Legal Issues** (Monitoring Officer)

4.2.1 It is a statutory requirement that the Treasury Management Strategy and Treasury Management Practices are reviewed annually. The report meets the requirement of CIPFA's Code of Practice on Treasury Management and the CIPFA Prudential Code for Capital Finance in Local Authorities and complies with the Local Government Act 2003.

4.3 **Equalities**

None Specific.

4.4 **Potential Risks**

The subject of this report is covered by the Finance (Shared Services) Service Plan. Any risks resulting from this report will be included in the risk register and, if necessary, managed within this plan.

Background Papers:

UK Economic Forecasts provided by Capita Asset Services;
CIPFA Prudential Code for Capital Finance in Local Authorities, 2012 Edition;
CIPFA Treasury Management in the Public Services – Code of Practice and Cross-Sectoral Guidance Notes, 2011 Edition;
CIPFA Treasury Management in the Public Services – Guidance Notes for Local Authorities, 2011 Edition.

APPENDICES

Appendix 1 Annual Report on the Treasury Management Service 2013/14
(Incorporating Outturn Prudential Indicators).

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ANNUAL REPORT ON THE TREASURY MANAGEMENT SERVICE 2013/14 (INCORPORATING OUTTURN PRUDENTIAL INDICATORS)

1. The Council's Capital Activity During 2013/14

The Council undertakes capital expenditure on long-term assets. These activities may either be:

- Financed immediately through the application of capital or revenue resources (capital receipts, capital grants, revenue contributions etc.), which has no resultant impact on the Council's borrowing need; or
- If insufficient financing is available, or a decision is taken not to apply resources, the capital expenditure will give rise to a borrowing need.
- The Council did borrow during 2013/14.

2. Reporting of the Required Prudential and Treasury Indicators

- During 2013/14, the Council complied with its legislative and regulatory requirements. The key actual prudential and treasury indicators detailing the impact of capital expenditure activities during the year, with comparators, are as follows:

Actual Prudential and Treasury Indicators	2012/13 Actual	2013/14 Actual
Actual Capital Expenditure	£4.955m	£12.552m
Total Capital Financing Requirement:	£2.514m	£2.601m
Net Borrowing	-£28.111m	-£27.496m
External Debt	Nil	-£6.000m
Investments – Under 1 Year	£28.111m	£33.496m

The actual capital expenditure forms one of the required prudential indicators. The table below shows the actual capital expenditure and how this was financed.

Actual Capital Expenditure and Financing	2012/13 Actual £000	2013/14 Original Estimate £000	2013/14 Latest Estimate £000	2013/14 Actual £000
Capital Expenditure	4.955	21.586	12.604	12.552
Total Capital Expenditure				
Resourced by:				
• Capital Receipts	3.157	13.727	7.319	7.291
• Capital Grants	1.798	6.359	3.610	3.610
• Reserves	0.000	1.500	1.675	1.651
Unfinanced Capital Expenditure	0.000	0.000	0.000	0.000

3. Impact of This Activity on the Council's Underlying Indebtedness (the Capital Financing Requirement)

The Council's underlying need to borrow for capital expenditure is termed the Capital Financing Requirement (CFR). This figure is a gauge of the Council's debt position. The CFR results from the capital activity of the Council and what resources have been used to pay for the capital spend. It represents the 2013/14 unfinanced capital expenditure (see above table), and prior years' net or unfinanced capital expenditure which has not yet been paid for by revenue or other resources.

The Council's CFR for the year was zero. This includes leasing schemes on the balance sheet, which increase the Council's borrowing need. No borrowing is actually required against these schemes as a borrowing facility is included in the contract (if applicable).

The borrowing activity is constrained by prudential indicators for net borrowing and the CFR, and by the authorised limit.

The authorised limit - the authorised limit is the "affordable borrowing limit" required by section 3 of the Local Government Act 2003. The Council does not have the power to borrow above this level. The table below demonstrates that during 2013/14 the Council has maintained gross borrowing within its authorised limit.

The operational boundary – the operational boundary is the expected borrowing position of the Council during the year. Periods where the actual position is either below or over the boundary is acceptable subject to the authorised limit not being breached.

Actual financing costs as a proportion of net revenue stream - this indicator identifies the trend in the cost of capital (borrowing and other long term obligation costs net of investment income) against the net revenue stream.

Gross Borrowing Within Authorised Limit	2012/13 Actual	2013/14 Actual
Authorised Limit	£7.0m	£13.0m
Operational Boundary	£5.0m	£10.0m
Average Gross Borrowing Position	Nil	£6.0m
Financing Costs as a Proportion of Net Revenue Stream	-1.71%	-0.78%

4. Overall Treasury Position and the Impact on Investment Balances

The Council's debt and investment position is organised by the Treasury Management service in order to ensure adequate liquidity for revenue and capital activities, security for investments and to manage risks within all Treasury Management activities. Procedures and controls to achieve these objectives are well established both through Member reporting and through officer activity detailed in the Council's Treasury Management Practices. At the beginning and the end of 2013/14 the Council's treasury position was as follows:

Treasury Position	31 March 2013 Principal	Rate/ Return	31 March 2014 Principal	Rate/ Return
Total Debt	Nil		£6.000m	
CFR	£2.514m		£2.601m	
Investments - in House	£28.111m	0.90%	£33.496m	0.58%
Total Investments	£28.111m	0.90%	£33.496m	0.58%

The maturity structure of the investment portfolio was all under one year.

The exposure to fixed and variable rates was as follows:

Exposure to Fixed and Variable Rates	31 March 2013 Actual	31 March 2014 Actual
Fixed Rate (Principal or Interest)	£11.000m	£14.000m
Variable Rate (Principal or Interest)	£17.111m	£19.496m

5. The Economy and Interest Rates – Capita Asset Services Report

The original expectation for 2013/14 was that Bank Rate would not rise during the year and for it only to start gently rising from quarter 1 2015. This forecast rise has now been pushed back to a start in quarter 3 2015. Economic growth (GDP) in the UK was virtually flat during 2012/13 but surged strongly during the year. Consequently there was no additional quantitative easing during 2013/14 and Bank Rate ended the year unchanged at 0.5% for the fifth successive year. While CPI inflation had remained stubbornly high and substantially above the 2% target during 2012, by January 2014 it had, at last, fallen below the target rate to 1.9% and then fell further to 1.7% in February. It is also expected to remain slightly below the target rate for most of the two years ahead.

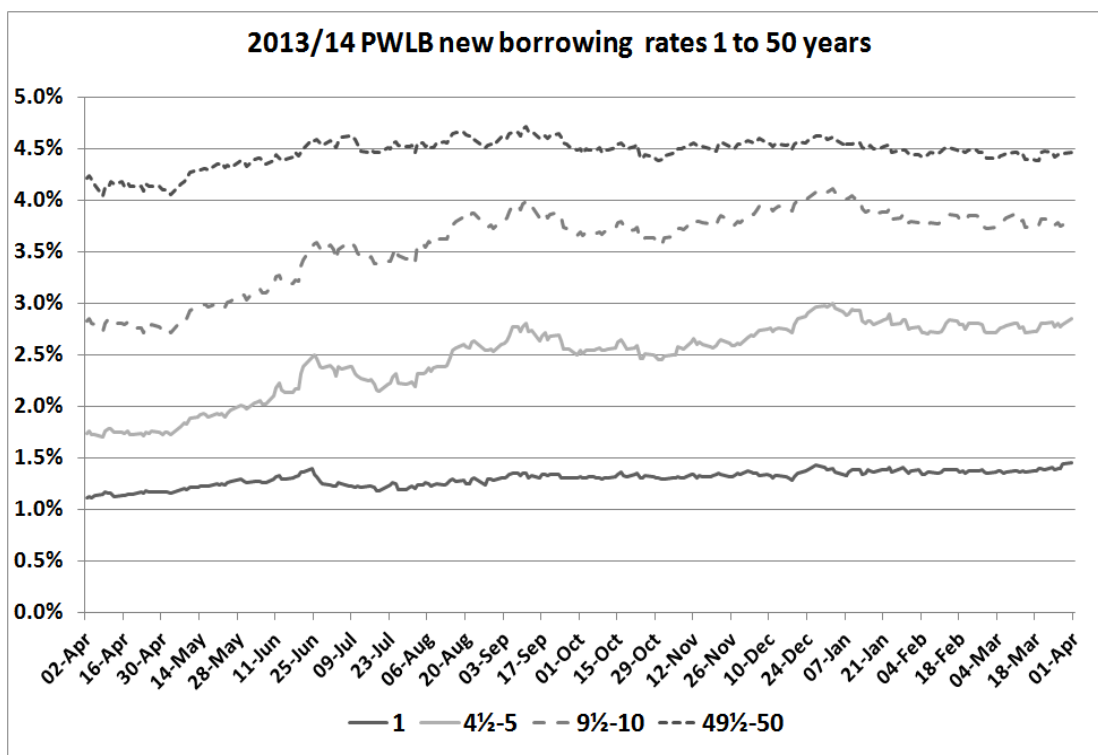
Gilt yields were on a sharply rising trend during 2013 but volatility returned in the first quarter of 2014 as various fears sparked a flight to quality. The Funding for Lending Scheme, announced in July 2012, resulted in a flood of cheap credit being made available to banks which then resulted in money market investment rates falling drastically in the second half of that year and continuing into 2013/14. That part of the Scheme which supported the provision of credit for mortgages was terminated in the first quarter of 2014 as concerns rose over resurging house prices.

The UK coalition Government maintained its tight fiscal policy stance but recent strong economic growth has led to a cumulative, (in the Autumn Statement and the March Budget), reduction in the forecasts for total borrowing, of £97bn over the next five years, culminating in a £5bn surplus in 2018-19.

The EU sovereign debt crisis subsided during the year and confidence in the ability of the Eurozone to remain intact increased substantially. Perceptions of counterparty risk improved after the ECB statement in July 2012 that it would do “whatever it takes” to support struggling Eurozone countries; this led to a return of confidence in its banking system which has continued into 2013/14 and led to a move away from only very short term investing. However, this is not to say that the problems of the Eurozone, or its banks, have ended as the zone faces the likelihood of weak growth over the next few years at a time when the total size of government debt for some nations is likely to continue rising. Upcoming stress tests of Eurozone banks could also reveal some areas of concern.

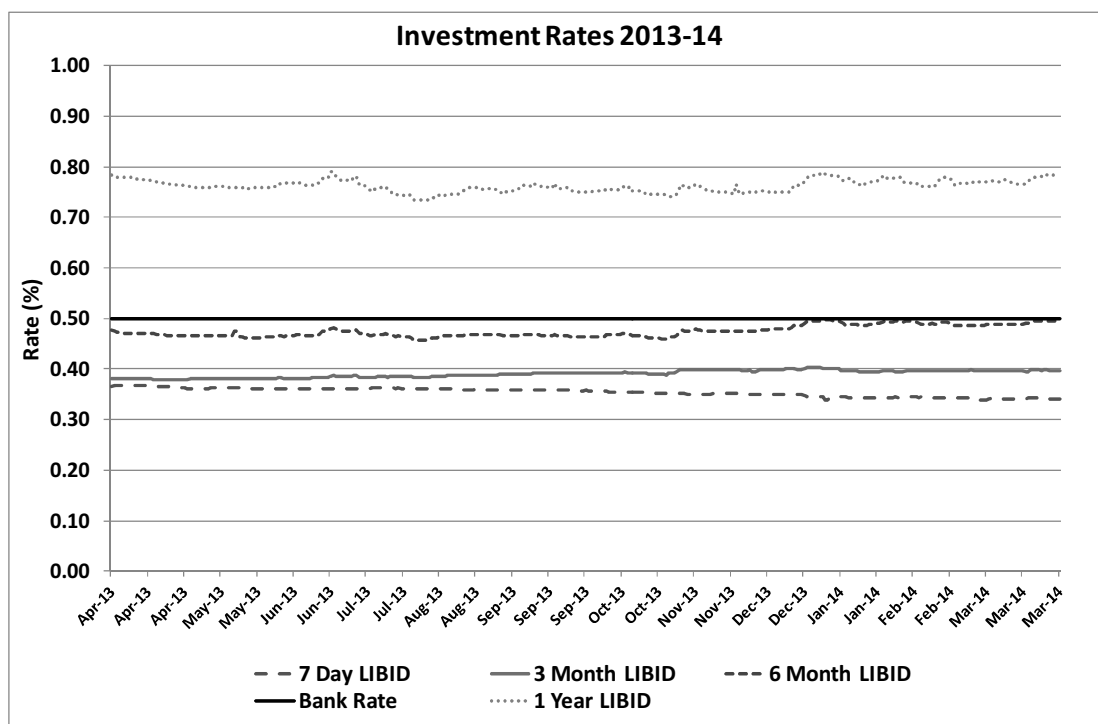
6. Borrowing Rates in 2013/14 – Capita Asset Services Report

PWLB borrowing rates - the graphs and table for PWLB certainty maturity rates below, show, for a selection of maturity periods, the high and low points in rates, the average rates, spreads and individual rates at the start and the end of the financial year.



7. Investment Rates in 2013/14 – Capita Asset Services Report

Bank Rate remained at its historic low of 0.5% throughout the year; it has now remained unchanged for five years. Market expectations as to the timing of the start of monetary tightening ended up almost unchanged at around the end of 2014 / start of 2015. The Funding for Lending Scheme resulted in deposit rates remaining depressed during the whole of the year, although the part of the scheme supporting provision of credit for mortgages came to an end in the first quarter of 2014.



8. Investment Outturn for 2013/14

Investment Policy – the Council’s investment policy is governed by CLG guidance, which was implemented in the annual investment strategy approved by the Council on 26 February 2013. This policy sets out the approach for choosing investment counterparties, and is based on credit ratings provided by the three main credit rating agencies supplemented by additional market data (such as rating outlooks, credit default swaps, bank share prices etc).

The investment activity during the year conformed to the approved strategy, and the Council had no liquidity difficulties.

Resources – the Council’s longer term cash balances comprise primarily of revenue and capital resources, although these will be influenced by cash flow considerations. The Council’s core cash resources as at 19.06.14 (before NNDR journals have been posted) comprised as follows, and met the expectations of the budget.

Balance Sheet Resources	31 March 2013	31 March 2014
General Fund	£1.350m	£0.500m
Earmarked Reserves	£13.362m	£15.090m
Usable Capital Receipts	£12.616m	£13.420m
Total	£27.328m	£29.010m

Investments Held by the Council - the Council maintained an average balance of £30.803m of internally managed funds. The internally managed funds earned an average rate of return of 0.74%. The comparable performance indicator is the average 3 month LIBID rate, which was 0.39%.

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Report to: Audit Committee

Date of meeting: 30 June 2014

Report of: Alan Power - Head of Finance Shared Services

Title: Draft Statement Of Accounts For 2013/14

1.0 **SUMMARY**

1.1 This report allows the Committee to consider the Draft Statement of Accounts for 2013/14.

2.0 **RECOMMENDATIONS**

2.1 That the Committee seeks any clarification it needs concerning the Draft Statement of Accounts for 2013/14,

That the Committee confirms that it is satisfied that the accounting policies adopted are the most appropriate.

Contact Officer:

For further information on this report please contact: -
Alan Power, Head of Finance, Shared Services
telephone extension: 7196
email: alan.power@watford.gov.uk

Report approved by: Alan Power, Head of Finance

3.0 **DETAILS**

- 3.1 The Accounts and Audit (England) Regulations 2011 introduced a more sensible approach to auditing and approving the annual statement of accounts. Rather than the Committee approving the Statement subject to audit prior to 30 June, and receiving the auditor's report before the end of September, with the possibility of having to then re-approve the Statement, the regulations now state that whilst the accounts still have to be completed by 30 June, they are not approved by members before they have been audited. This allows amendments to be made and the auditor's report to be taken into account before approval.
- 3.2 The Auditor's 'Report to those charged with Governance' will be considered by the Committee on 29 September 2014.
- 3.3 The Council's Draft Statement of Accounts for 2013/2014 will be circulated separately.
- 3.4 The purpose of the Statement of Accounts is to give interested parties an understanding of the Council's financial position. It also provides an opportunity to compare how the Council performed financially against its original plan published when setting the budgets in February 2013. Members are referred to the Foreword to the Statement of Accounts.
- 3.5 The Financial Statements have been prepared under International Financial Reporting Standards (IFRS), a statutory accounting framework which has replaced the United Kingdom Generally Accepted Accounting Principles (UK GAAP). The Chartered Institute of Public Finance and Accountancy produces a Code of Practice on Local Authority Accounting which reflects the statutory requirements and has been followed in preparing the financial statements.
- 3.6 A draft Annual Governance Statement (AGS) is considered elsewhere on this agenda and will be incorporated into the Statement for final approval. This Committee is monitoring progress on the system of internal control and the action plans deriving from the AGS.
- 3.7 The accounting statements essentially summarise the cost of providing services during the year, balances held at the 31 March 2014 with supporting information in Notes to the Statements. To assist the scrutiny function of the Statement of Accounts, Members are referred to the Explanatory Foreword. The Foreword reports the statutory accounting statements in a format that Members will be familiar with from monthly reporting during the year. This includes the Revenue and Capital Plans for the year and allows comparison with the outturn and provides analysis for the key variances during the year
- 3.8 This recommendation allows the Committee to ask questions about the Draft Statement of Accounts for 2013/14 prior to their approval in September.

4.0 **IMPLICATIONS**

4.1 **Financial**

4.1.1 The recommendations in this report are within the Council's agreed policy and budgets. The out-turn figures for 2013/14 will be reviewed to establish on-going implications on the three year medium term financial plan.

4.2 **Legal Issues** (Monitoring Officer)

4.2.1 The Accounts and Audit Regulations 2011 state the responsible financial officer of a larger relevant body must, no later than 30th June immediately following the end of a year, sign and date the statement of accounts, and certify that it presents a true and fair view of the financial position of the body at the end of the year to which it relates and of that body's income and expenditure for that year.

4.3 **Equalities**

None Specific.

4.4 **Potential Risks**

There are no risks associated with the decisions members are being asked to make.

APPENDICES

Appendix 1 Draft Statement of Accounts 2013/14 (circulated separately)

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Report to: Audit Committee

Date of meeting: 30 June 2014

Report of: Alan Power - Head of Finance Shared Services

Title: Committee's Work Programme

1.0 SUMMARY

1.1 To review and make necessary changes to the Audit Committee's Work Programme

2.0 RECOMMENDATIONS

2.1 That the Committee considers and makes necessary changes to its Work Programme.

Contact Officer:

For further information on this report please contact: -
Alan Power, Head of Finance, Shared Services
telephone extension: 7196
email: alan.power@watford.gov.uk

Report approved by: Alan Power, Head of Finance

3.0 DETAILS

3.1 The work programme is presented at each meeting of the Committee to enable any changes to be made and to provide Members with updated information on future meetings:-

Date	Reports
29 September 2014	<ul style="list-style-type: none">External Auditor's Report to Those Charged with GovernanceApproval of Statement of Accounts
14 January 2015	<ul style="list-style-type: none">External Auditor's Annual LetterExternal Auditor's Update

Standing items are: -

- Internal Audit Recommendations
- External Audit Recommendations
- Annual Governance Statement – Action Plan Update
- Committee's Work Programme

At the Committee's meeting in September 2013, it was agreed to have a programme of discussion topics for the Audit Committee. These proposals from SIAS are attached at Appendix 1. A topic was not included for this meeting of the Committee.

If Members agree, topics will be scheduled for discussion as part of the Committee's Agenda business

4.0 IMPLICATIONS

4.1 Financial

4.1.1 None Specific.

4.2 Legal Issues (Monitoring Officer)

4.2.1 None Specific.

4.3 Equalities

None Specific.

4.4 Potential Risks

There are no risks associated with the decisions members are being asked to make.

The table below contains a list of proposed updates or discussion topics for the Audit Committees at Watford Borough Council (WBC) and Three Rivers District Council (TRDC) and offers the opportunity to express an interest in each topic.

Topic	Led by	Level of Interest / Priority (H/M/L)
Audit Committee effectiveness	SIAS	
Navigating SIAS audit reports	SIAS	
The role of the Audit Committee in corporate governance	Governance Officer / SIAS	
The role of the Audit Committee in risk management	Risk Manager / SIAS	
The role of the Audit Committee with the work of external audit	External Audit	
Statement of Accounts for Audit Committees	Finance	
Anti-Fraud and Corruption	Anti-Fraud Team	
Emerging Risks	SIAS	
Treasury Management (where relevant)	Treasury Manager	
Oversight of Freedom of Information (where relevant)	FOI Officer	
About SIAS	SIAS	

Each of the above topics could be covered as a high level 'lite bite' (15 to 30 minutes) or as an extended session (45minutes to 1 hour max) prior to the commencement of each Audit Committee. The latter may involve merging some of the proposed topics.

Shorter sessions are a popular choice for Members pressed for time and not wishing to be overwhelmed by detail.

These sessions work best where there is an open discussion on the topic and Members actively engage, rather than just being talked at by the presenter.

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