



# **AUDIT COMMITTEE**

**Wednesday, 10th December, 2014**

**7.00 pm**

**Town Hall, Watford**

**Publication date: 2 December 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](mailto: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 29 September 2014 to be submitted and signed.

Copies of the minutes of this meeting are usually available seven working days following the meeting.  
(All minutes are available on the Council's [website](#).)

4. **REGULATION OF INVESTIGATORY POWERS ACT 2000 (RIPA)** (Pages 1 - 2)

This report informs the committee of the result of a recent inspection by the Office of Surveillance Commissioners reviewing the Council's management of our covert activities under RIPA.

5. **REQUESTS MADE UNDER THE FREEDOM OF INFORMATION ACT** (Pages 3 - 26)

This report sets out the update of requests made under the Freedom of Information Act 2000.

6. **EXTERNAL AUDITOR'S ANNUAL AUDIT LETTER** (Pages 27 - 34)

This report allows the Committee to ask questions of the external auditor concerning his 'Annual Audit Letter'.

7. **EXTERNAL AUDITOR'S FRAUD BRIEFING** (Pages 35 - 48)

This report gives details of the Audit Commission's *Protecting the Public Purse 2014* and provides comparative information for this Council.

**8. EXTERNAL AUDIT RECOMMENDATION** (Pages 49 - 54)

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

**9. INTERNAL AUDIT PROGRESS REPORT** (Pages 55 - 114)

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

**10. TREASURY MANAGEMENT UPDATE** (Pages 115 - 122)

This report gives details of the 2014/15 Mid Year Review of the Treasury Management function.

**11. COMMITTEE'S WORK PROGRAMME** (Pages 123 - 126)

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

### PART A

**Report to:** Audit Committee  
**Date of meeting:** 10 December 2014  
**Report of:** Head of Democracy and Governance  
**Title:** Regulation of Investigatory Powers Act 2000 (RIPA)

#### 1.0 SUMMARY

- 1.1 To inform the committee of the result of a recent inspection by the Office of Surveillance Commissioners reviewing the Council's management of our covert activities under RIPA,

#### 2.0 RECOMMENDATIONS

- 2.1 To note the report

**Contact Officer:**

For further information on this report please contact: Carol Chen Head of Democracy and Governance telephone extension: 8350 email: carol.chen@watford.gov.uk

**Report approved by:** Managing Director

#### 3.0 DETAILED PROPOSAL

- 3.1 The Office of Surveillance Commissioners is the body with oversight of the covert surveillance aspects of RIPA. The Office has the responsibility of undertaking inspections of all public authorities that have the legal power to use RIPA covert surveillance powers. For bodies such as councils it is normal for an inspection to occur every 3 years or so.
- 3.2 The Council was subject to an inspection on 10 October 2014. The previous inspection being in 2011. During his inspection the inspector met with the Head of Democracy and Governance who is the lead officer for RIPA within the Council, Garry Turner and Jeffrey Leib officers used to the day to day operation of RIPA and Tim Woolridge who manages the CCTV control room. The inspector also visited the CCTV control room in Shady Lane.

- 3.3 I am very pleased to report that following his inspection the Inspector made no recommendations, noted that the two recommendations that he made following his inspection in 2011 had been implemented and commented that whilst the Council is not a significant user of the powers vested in RIPA preferring to use overt activity, it could where necessary and appropriate utilise covert investigation techniques and had excellent policies and procedures in place.
- 3.4 He also commented that since his previous inspection the CCTV control room had moved to the local police station and that there were excellent policies and procedures in place governing the relationship between the Council and the Police regarding it.
- 3.5 The recommendations that had been made in 2011 that had been implemented were, having a formal reporting of RIPA activity to members. This committee now receives annual RIPA reports, and that the role of Senior Responsible Officer be formalised. This now formally rests with the Head of Democracy and Governance. The other recommendation was that the CCTV operational procedure document was revised. This has also been done and is regularly reviewed.

#### 4.0 **IMPLICATIONS**

##### 4.1 **Financial**

- 4.1.1 The Shared Director of Finance comments that there are no financial implications in this report

##### 4.2 **Legal Issues** (Monitoring Officer)

- 4.2.1 The Head of Democracy and Governance comments that there are no legal implications in this report

##### 4.3 **Equalities**

- 4.3.1 Not applicable

##### 4.4 **Potential Risks**

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There are no risks

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#### Background Papers

- Inspectors report dated 6 November 2014.

#### File Reference

None

## PART A

Report to: Audit Committee  
Date of Meeting 10 December 2014  
Report of: Head of Democracy and Governance  
Title: Requests made under the Freedom of Information Act 2000

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### 1. SUMMARY

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

From 1 April to 30 September 2014 the Council received 202 requests of which at least 45 were replied to outside of 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 1<sup>st</sup> 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 April to 30 September 2014.
- 3.3 In this period the Council recorded receiving 202 requests for information under the Act of those at least 45 were replied to outside of the statutory 20 working days.
- 3.4 The requests have been varied. Appendix 1 gives a brief summary of each request.
- 3.5 Unfortunately since the end of May 2014 the Council's CSM system Lagan which is used by services to log all FOI requests and under which the Customer Services Team Leader can run off reports has not been working and it has not been possible to log any of the requests on Lagan. The information in the appendix has therefore been compiled by the Customer Services Team Leader contacting services Customer Liaison Officers directly. The information is therefore not complete in some areas. Customer Services are working with Capita to try to resolve the issue with Lagan. This has also meant that the Mayor and the Managing Director have not been able to receive their weekly list of all new FOI requests received.
- 3.6 Members will also see in the appendix that the service area where the vast majority of FOI requests have not been replied to within the statutory time period is Revenues and Benefits.
- 3.7 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.



#### 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.			

#### Appendix

##### Appendix 1

Summary of FOI requests April to September 2014

#### Background papers:

None



# FOI Requests (April - September 2014)

Total - 196

## Category codes:

**I** (Individual no address/not WBC resident) **IWB** (individual WBC resident) **C** (campaign group) **M** (Media) **O** (Organisation)

SERVICE	CASE REF	REASON FOR REQUEST	DATE RECEIVED	DUE DATE	INFORMATION PROVIDED? (Y/N)	Responded within Timescale? Y/N	Customer advised on alternative location of Information Y/N	Individual or Organisation	CAT
Community & Customer Services	1010339342	Please could you release to me information on how many Licensed Betting Offices were licensed in the borough in each year from 2007 to 2013. For clarity: I wish to understand the total number of bookmakers licenced in each year 2007-13 and how that has changed over time. This means that licenced bookmakers whose licences have lapsed, been surrendered or have been revoked need to be included, just information of when the currently licenced premises were first licenced is potentially misleading when analysing the trend over time.	01.04.14	02.05.14	Yes	Yes	No	Individual	I
	1010339763	I would like to know details of anyone who has died with no known next of kin from 1/1/14 to the day of your reply. If there are any new cases where the person died prior to 1/1/14 but that were only dealt with after this date, please 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.	06.04.14	08.05.14	Yes	Yes	No	Individual	I
	1010340212	1. How many assaults have been reported against Watford Council's housing staff in 2013 and also in the first quarter of 2014? 2. For each of these years, how many of these assaults were verbal? 3. For each of these years, how many of these assaults were physical?	16.04.14	20.05.14	Yes	Yes	No	Media	M
	1010340223	Under the Dangerous Wild Animal Act 1976, private owners of all animals that are legally deemed to be dangerous are required to buy an annual licence from their local authority. I would like to know how many animals of each of the following are currently in your local authority area: Tigers, Lions, Leopards, Lynx, Panther, And any other non-domestic cat breeds, please be as specific as possible.	14.04.14	19.05.14	Yes	Yes	No	Organisation	O
	1010340510	1.How many live applications does your Local Authority currently have on your housing list for wheelchair accessible housing? 2. How many wheelchair accessible homes were let to wheelchair users in each of the last 5 financial years in your locality through your general needs housing process?	22.04.14	22.05.14	Yes	Yes	No	Organisation	O

	1010341172	I would like data on the number of taxis and PHVs working in your local authority and which firms they work for. I need this for two years. For now and at the end of 2012.	29.04.14	30.05.14	Yes	Yes	No	Individual	I
SERVICE	CASE REF	REASON FOR REQUEST	DATE RECEIVED	DUE DATE	INFORMATION PROVIDED? (Y/N)	Responded within Timescale? Y/N	Customer advised on alternative location of Information Y/N	Individual or Organisation	CAT
	1010341295	Please I need the pictures you took at 21 waterman close about unrepairs and damages and a inform from you.	07.05.14	06.06.14	Yes	Yes	No	Individual Watford Resident	IWR
	1010341209	1.How many automatic wash/dry toilets your authority provided via Disabled Facility Grants in 2013/14? 2.How many automatic wash/dry toilets your authority provided for your own housing stock in 2013/14?	07.05.14	06.06.14		TBC		Organisation	O
	1010341217	All intestate estates which are being passed to to the Treasury Solicitors Department Bona Vacantia Division. In your response please include the following: Their last known address, When they died, Value of the estate Name of the person who has died, Who referred the case to the council	07.05.14	06.06.14	Yes	Yes - clarification e-mail sent but no response received.	No	Individual	I
	Not Available	Accommodation for families	30.05.14	27.06.14	Yes	Yes	No	Individual	I
	1010341191	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 1/1/14 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 information that is about to be or likely to be passed) to the Treasury Solicitor or the Duchy of Lancaster or Cornwall	06.05.14	05.06.14	Yes	Yes	No	Individual	I
	Not Available	Culture and Play - Expenditure on Watfords big events	23.06.14	21.07.14	Yes	Yes	No	Individual	I
	Not Available	Local authority transfers of housing stock	23.06.14	21.07.14	Yes	Yes	No	Individual	I
	Not Available	Disability friendly housing	23.06.14	21.07.14	Yes	Yes	No	Organisation	O
	Not Available	Housing stock	23.06.14	21.07.14		TBC		Organisation	O
	Not Available	Housing - disabled facilities grants	01.07.14	29.07.14	Yes	Yes	No	Organisation	O
	Not Available	Dangerous Wild Animals licences issued for primates	13.07.14	11.08.14	Yes	Yes	No	Organisation	O
	Not Available	Deceased persons with no next of kin	14.07.14	11.08.14	Yes	Yes	No	Individual	I
	Not Available	Dangerous Wild Animals licences issued all species	14.07.14	11.08.14	Yes	Yes	No		

	Not Available	Print - MDF Printing devices contract	16.07.14	13.08.14	Yes	Yes	No		
SERVICE	CASE REF	REASON FOR REQUEST	DATE RECEIVE D	DUE DATE	INFORMATION PROVIDED? (Y/N)	Responded within Timescale? Y/N	Customer advised on alternative location of Information Y/N	Individual or Organisation	CAT
	Not Available	Under the section Heritage Assets in your annual statement of accounts, there is mention of arts and artefacts which are not usually referred to in the local list, or accounted for due to the cost of obtaining specific expert valuations.	24.07.14	21.08.14	Yes	Yes	No	Individual	I
	Not Available	Pest Control service provided by the Council	29.07.14	27.08.14	Yes	Yes	No	Organisation	O
	Not Available	List of Empty Properties	04.08.14	02.09.14		TBC			
	Not Available	The organisation's FOI team/employees responsible for compliance with the Act and the Local Government Association (LGA) relating to Freedom of Information requests and the processing/answering of requests	18.08.14	16.09.14	Yes	Yes	No	Individual	I
	Not Available	Public Health Funerals	15.08.14	13.09.14	Yes	Yes	No	Individual	I
	Not Available	How much has been spent on Imagine Watford. Please may the information be broken down by year, how much was spent and what it was spent on	05.08.14	03.09.14	Yes	Yes	No	Individual	I
	Not Available	Action taken against people who allowed their dogs to foul land designated as being covered by relevant legislation	22.08.14	22.09.14	Yes	Yes	No	Individual	I
	Not Available	Printer & Staffing Information	14.07.14	11.08.14	Yes	Yes	No		
	Not Available	Empty Properties abandoned & Derelict Buildings	29.07.14	27.08.14		TBC			
	Not Available	Public Health Funerals	08.08.14	08.09.14	Yes	Yes	No		
	Not Available	Printer toner and inkjet cartridges cost and supplier	24.07.14	21.08.14	Yes	Yes	No	Organisation	O
	Not Available	I request the full cost of the i) planning and ii) construction of Watford pond in relation to the recent improvements.	03.07.14	31.07.14	Yes	Yes	No		
	Not Available	FPN Benchmarking project from Basildon Council	10.07.14	07.08.14	Yes	Yes	No	Organisation	O
	Not Available	Information on households who are part of a sanctuary scheme and local authority spend on sanctuary schemes	21.07.14	18.08.14	Yes	Yes	No	Organisation	O
	Not Available	Public Health Funerals	29.07.14	27.08.14	Yes	Yes	No	Individual	I
	Not Available	Information requesting any Zoos operation in the area and any dispensation that has been granted	12.07.14	08.08.14	Yes	Yes	No	Organisation	O
	Not Available	Does your council have an overall complaints manager/director for your council? Or are complaints managed within each separate department?	02.09.14	30.09.14	Yes	Yes	No	Individual	I

	Not Available	Taxi Applications and spent Convictions	01.09.14	29.09.14	Yes	Yes	No	Media	M
	Not Available	Deceased persons with no next of kin	12.09.14	10.10.14	Yes	Yes	No	Individual	I
SERVICE	CASE REF	REASON FOR REQUEST	DATE RECEIVE D	DUE DATE	INFORMATION PROVIDED? (Y/N)	Responded within Timescale? Y/N	Customer advised on alternative location of Information Y/N	Individual or Organisation	CAT
	Not Available	Unsafe Food Prosecutions Mitchell & Butlers	26.08.14	23.09.14	Yes	Yes	No	Organisation	O
	Not Available	Licensing of animal acts circuses by WBC	29.08.14	26.09.14	Yes	Yes	No	Organisation	O
	Not Available	Details of all visits to 7 Avenue Terrace	11.09.14	09.10.14	Yes	Yes	No		
	Not Available	Job Description - data and use of desirable and essential criteria.	12.09.14	10.10.14	Yes	Yes	No	Media	M
	Not Available	All inestate estates which are being passed or have been passed to the Treasury Solicitors dept Bona Vacantia division in the last 3 months	12.09.14	10.10.14	Yes	Yes	No	Individual	I
	Not Available	Complaints against 39&39a Oakdene Road	17.09.14	15.10.14	Yes	Yes	No	Individual	I
	Not Available	All correspondence between the Council and the Government since February 2014 on the subject of the Government's intention to require responsible authorities to pay all or part of an infraction fine for non-compliance with air quality laws under discretionary power in Part 2 of the Localism Act	22.09.14	20.10.14	Yes	Yes	No	Individual	I
	Not Available	Homelessness among young people 16&17 year olds	18.09.14	16.10.14		TBC		Organisation	O
	Not Available	Please could you provide details of the number of empty residential properties both private and publicly owned within your boundaries, also the number of commercial properties be they offices, retails, or warehouses etc	08.09.14	06.10.14		TBC		Organisation	O
	Not Available	My solicitors would like me to obtain the report from the first floor flat, 21 Langley Road.	08.09.14	06.10.14	Yes	Yes	No		
	Not Available	How many people Watford Council have housed from outside the borough in the last 2 years. How many people Watford Council have housed from outside the UK in the last 2 years. How long on average the above 2 groups have been waiting for housing?	26.09.14	24.10.14	Yes	Yes	No	Individual	I
Corporate Strategy & Client Services	1010339738	Social Media abuse by staff	01.04.14	01.05.14	Yes	Yes	No		
	1010340173	How many applications did your council made to the Secretary of State for the disposal of allotment sites in each of the following years: (a) 2010, (b) 2011, (c) 2012, (d) 2013 and (e) 2014 to date? How many applications has your council had accepted by the Secretary of state for the disposal of allotment sites in each of the following years: (a) 2010, (b) 2011, (c) 2012 (d) 2013 and (e) 2014 to date?	15.04.14	19.05.14	Yes	Yes	No	Individual	I

	1010340221	I should like to request data on how much your council spent in pounds sterling on maintenance of: a) public parks b) public beaches (should you authority have one or more) in FY 2010/11, FY 2011/12, FY 2012/13 and FY 2013/2014	17.04.14	21.05.14	Yes	Yes	No	Organisation	O
SERVICE	CASE REF	REASON FOR REQUEST	DATE RECEIVE D	DUE DATE	INFORMATION PROVIDED? (Y/N)	Responded within Timescale? Y/N	Customer advised on alternative location of Information Y/N	Individual or Organisation	CAT
	1010340924	1 A list of vehicles owned or leased to the council. Please include; registration mark, fleet number (if used), make & model and body type. 2 Of the vehicles leased, a list of the companies from which the vehicles are leased. 3 Name, position and email address of the staff responsible for these vehicles. 4 .If your refuse collection is outsourced please provide the name of the company responsible and list of the vehicles used for this purpose including vehicle registration mark, fleet number (if used), make & model and body type.	30.04.14	02.06.14	Yes	Yes	No	Individual	I
	1010341179	1. The total number of desktop computers on the network in your head council office. 2. The total number of desktop computers on the network in your head office that have Microsoft Windows XP as their operating system. 3. The amount of money spent, or allocated to spend, on upgrading the Windows XP operating system in the current financial year.	01.05.14	03.06.14	Yes	No	No	Media	M
	1010341173	1) Please advise what company / organization is responsible for the vehicle parts procurement and stores management 2) Please provide contact details for the above organization including email address.	01.05.14	03.06.14	Yes	No	No	Organisation	O
	1010341181	Question 1: How much did you spend on your IT systems in 2013? Question 2: What enterprise storage brands did you purchase in 2013? Question 3 : How much did you spend on enterprise storage in 2013 and how many raw terabytes (TB) of capacity did you get? Question 4: How much did you spend on open-source storage or Software-Defined-Storage in 2013 and how many raw terabytes (TB) of capacity did you get? Question 5: How much data do you have stored digitally currently?	02.05.14	04.06.14	Yes	No	No	Organisation	O
	1010342269	Allotment Vacancies	22.05.14	20.06.14	Yes	Yes	No		
	1010342390	Assault on refuse collectors	27.05.14	24.06.14	Yes	Yes	No	Media	M
	1010342400	Football pitches	28.05.14	25.06.14	Yes	Yes	No	Media	M
	1010342402	IT Security	28.05.14	25.06.14	Yes	No	No	Individual	I

	1010343436	Watford live! Funding	11.06.14	09.07.14	Yes	Yes	No	Individual	I
	1010343441	Lagan contract	11.06.14	09.07.14	Yes	Yes	No	Media	M
SERVICE	CASE REF	REASON FOR REQUEST	DATE RECEIVE D	DUE DATE	INFORMATION PROVIDED? (Y/N)	Responded within Timescale? Y/N	Customer advised on alternative location of Information Y/N	Individual or Organisation	CAT
	1010343472	Equalities info	11.06.14	09.07.14	Yes	Yes	No		
	1010343629	Grass Verges	16.06.14	14.07.14	Yes	Yes	No		
	1010344456	IT Contracts	08.07.14	05.08.14		TBC			
	Not Available	Kerbside and HWRC recycling service	10.07.14	07.08.14	Yes	Yes	No	Individual	I
	Not Available	Current contracts for the off-take of recyclable material	15.07.14	12.08.14	Yes	Yes	No	Organisation	O
	1010340154	ICT - Business applications	16.07.14	13.08.14	Yes	Yes	No	Organisation	O
	Not Available	ICT department details Name, Job Title, Telephone Number and email address and structure of your organisations ICT Department Team	28.07.14	26.08.14	Yes	Yes	No	Media	M
	Not Available	Parks & Open Spaces Service benchmarking data	29.07.14	27.08.14	Yes	Yes	No		
	Not Available	Sports pitches cost of hiring since 2009	30.07.14	28.08.14		TBC			
	Not Available	The council's position on the use of wild animals in circuses, especially performing, on council owned land.	11.08.14	09.09.14	Yes	Yes	No	Organisation	O
	Not Available	The number of downloads of the app Tinder on mobile phones and tablets issued by the council & The number of page views of the following websites in the calendar years 2013 and 2014 to date, match.com pof.com okcupid.com	13.08.14	11.09.14	Yes	Yes	No	Media	M
	Not Available	ICT Servers and Hardware Spend	15.08.14	15.09.14		TBC			
	Not Available	Since 1 January 2013, has any software company exercised their contractual rights to, or otherwise requested, an audit of the use of their software in your organisation.	27.08.14	24.09.14	Yes	Yes	No	Individual	I
	Not Available	IT	03.09.14	01.10.14	Yes	E-mail requesting clarification sent - No response received.	No	Media	M
	1010341546	Recycling Rates	10.09.14	08.10.14	Yes	No	No		



SERVICE	CASE REF	REASON FOR REQUEST	DATE RECEIVED	DUE DATE	INFORMATION PROVIDED? (Y/N)	Responded within Timescale? Y/N	Customer advised on alternative location of Information Y/N	Individual or Organisation	CAT
Democracy & Governance	1010339364	Please could I request the following information, regarding meals served at your main staff canteen or cafe on council premises, from your council. Information requested: 1) The name (including standard side order, for example fish and chips and mushy peas) of the up to five primary main meals, up to three primary vegetarian meal options, and up to three desert dishes served by the primary staff cafe or canteen at your council's main premises (ie. the place at which most council staff work) on a given day. Please supply the above information for the time period March 31 2014-April 4 2014 inclusive; 2) The price per serving in pounds sterling charged to staff of the up to five primary main meals, up to three primary vegetarian meal options, and up to three desert dishes served by the primary staff cafe or canteen at your council's main premises (ie. the place at which most council staff work) on a given day. Please supply the above information for the time period March 31 2014-April 4 2014 inclusive;	03.04.14.	07.05.14	Yes	Yes	No	Individual	I
	1010339339	I am requesting a copy of your legal structure charts under the freedom of information act.	01.04.14	02.05.14	Yes	Yes	No	Organisation	O
	1010339736	May I obtain figures for cost of the three Watford mayoral elections. Can I have the total cost of each of the elections in 2002, 2006 and 2012 and also a breakdown of what costs were incurred. If my request is denied in whole or in part, I ask that you justify all deletions by reference to the specific exemptions of the act.	08.04.14	12.05.14	Yes	Yes	No	Individual	I
	1010339772	In respect of financial year 2013-14: 1. How much did your local authority spend in total in relation to goods and services procured from companies and third parties? 2. Do you record the national origin of companies or third parties who have been awarded contracts under your procurement arrangements? 3. Do you have a policy to prioritise procurement from UK based companies?	22.04.14	22.05.14	YEs	Yes	No	Individual	I
	1010341293	I am seeking information about any remuneration or benefits-in-kind received by the Mayor of your council. This might include such things, for example, as use of a car and/or driver, expenses etc. Please could you provide an itemised list of these benefits and their cost equivalent, broken down annually for the past three years up to the time this request is answered. The years may be financial or calendar, whichever is convenient, but please keep them consistent. If the use of a car is one of these benefits please can you specify the make and model. <b>Clarification e-mail sent to Requestor.</b>	06.05.14	05.06.14	Yes	Yes - Email clarification sent	No	Individual	I

	1010343648	Money spent on external law advice	10.06.14	08.07.14	Yes	Yes	No		
	1010343648	Gifts and Hospitality	17.06.14	15.07.14	Yes	Yes			
	Not Available	D&G How much spent on Mayoral Elections since 2002	05.08.14	03.09.14	Yes	Yes	No	Individual	I
SERVICE	CASE REF	REASON FOR REQUEST	DATE RECEIVED	DUE DATE	INFORMATION PROVIDED? (Y/N)	Responded within Timescale? Y/N	Customer advised on alternative location of Information Y/N	Individual or Organisation	CAT
	Not Available	Scanned Letter from Bond Dickinson requesting Compulsory Purchase Order information	08.08.14	09.09.14	Yes	Yes	No	Organisation	O
	Not Available	List of contractors that have done business with the council in 2013-2014	07.08.14	05.09.14	Yes	Yes	No	Organisation	O
	Not Available	Do you have any contracts in place for purely production and install of banners & brackets etc.	12.07.14	11.08.14	Yes	Yes	No	Individual	I
	Not Available	Information relating to Compulsory Purchase Orders made during the period you have requested namely from 1 January 2003 to date.	07.08.14	09.09.14		TBC		Organisation	O
	Not Available	Corruption	18.08.14	16.09.14	Yes	Yes - Clarification e-mail sent but no response	No		
	Not Available	E-procurement and tenders	21.08.14	19.09.14	Yes	Yes	No		
	Not Available	Staff Access to Electoral Role	21.08.14	19.09.14	Yes	Yes	No	Organisation	O
	Not Available	The papers, minutes and agenda for all remuneration committee meetings from 2005/06 until the present	16.09.14	14.10.14	Yes	Yes	No	Organisation	O
	Not Available	Electoral Role Check: Ann Ramsay's registration at 20 Sandringham Road, Watford.	22.09.14	20.10.14	Yes	Yes	No	Organisation	O
Finance	1010340210	Under a freedom of information request I write to ask how many applications you have received for grants of up to £5000 since the start of the above scheme on the 1st of April 2014 to cover homes and businesses flooded between 1 December 2013 and 31 March 2014. further to the above what is the total for these claims to date and how much have you awarded from your own financial ability as a local authority.	17.04.14	21.05.14		TBC		Organisation	O

	1010340509	For each of the last five years, please provide details of all compensation claims paid out to council staff members. Please include: The department/area the individual worked in (to as much detail as possible without breaching Data Protection), how much was paid out, why it was paid (ie, what happened to mean they needed compensation), how many successful claims were made. For each of the last five years, how many unsuccessful compensation claims were made by council staff members?	21.04.14	21.05.14		TBC		Individual	I
SERVICE	CASE REF	REASON FOR REQUEST	DATE RECEIVED	DUE DATE	INFORMATION PROVIDED? (Y/N)	Responded within Timescale? Y/N	Customer advised on alternative location of Information Y/N	Individual or Organisation	CAT
	1010341296	I'm writing to request that you disclose some details of Watford District Council's Investments. Please detail whether or not you have investments in the following companies, and the amount invested in each. Please include investments made directly by the Council and any associated pension fund. Please also include investments in these companies made on behalf of the council by any asset manager you might employ. Please give details of investments in the following companies: Celtique Energie, Alkane, Rathlin Energy, Cuadrilla Resources, Europa Oil, Egdon Resources, Igas Plc, Magellan Petroleum, Sonorex, Total, Third Energy, Northpet, Reachcsg, Coastal Oil Gas, Moorland Energy, Warwick Energy.	08.05.14	09.06.14		TBC		Individual	I
	Not Available	The figure for your financial reserves for the end of the financial year 2013/14 the end of the financial year 2012/13 the end of the financial year 2009/10.	11.07.14	08.08.14	Yes	Yes	No	Individual	I
	Not Available	The total amount the council has paid in loans to commercial and residential property developers	15.07.14	12.08.14		TBC		Media	M
	Not Available	Information on Senior Staff Names, General Ledger Software	28.07.14	26.08.14	Yes	Yes	No	Organisation	O
	Not Available	Wants the name of our Auditors	29.08.14	26.09.14		TBC			
	Not Available	Can you state, for each year, how many occasions the council has invoked the powers of the Regulation of Investigatory Powers Act during the financial years of 2011/2012, 2012/2013 and 2013/14	16.09.14	14.10.14	Yes	Yes	No	Media	M
	Not Available	The total amounts of all monies paid to the following companies in the 2011/12, 2012/13 and 2013/14 financial years PWC EY DELOITTE KPMG CAPITA	17.09.14	15.10.14	Yes	Yes	No	Media	M
HR	1010339335	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?	02.04.14	Withdrawn				Organisation	O

	1010339771	1. I would like to request the following information?What was the total number of working days lost for your organisation due to sickness absence in the last financial year? April 2013- March 2014 and may I request, that your reply be broken down to reflect you organisations structure of Directorates, for example a council might have Adult Care Services, Child Care Services, Waste and Highways Services etc. 2. What was the Total number of employees (also known as average Head Count) from April 2013 to end of March 2014 and broken down into directorates as in your reply to Q1. 3. What was the average FTE staff numbers to reflect your organisations structure as laid out in Q1 covering time period from April 2013 to end of March 2014 March	07.04.14	09.05.14	Yes	Yes	No	Individual	I
SERVICE	CASE REF	REASON FOR REQUEST	DATE RECEIVE D	DUE DATE	INFORMATION PROVIDED? (Y/N)	Responded within Timescale? Y/N	Customer advised on alternative location of Information Y/N	Individual or Organisation	CAT
	Not Available	The name of the external trainer and how much money is spent on equality training. I request this under the FOI. Once I have received the response, I will also be raising the matter externally with the appropriate bodies which may not just include the Ombudsman but also other external regulatory organisations. It raises the question If you have equality training why does an HR Manager and a Head of communications fail to understand equality, and why the HR team have failed in their responsibilities. And what lessons are being learnt to ensure this does not happen again. You seem to be more interested in brushing this under the carpet.	06.08.14	04.09.14	Yes	Yes	No	Media	M
	Not Available	Information about the number of the council's employees who received remuneration of more than £100,000 in 2013-14.	18.08.14	16.09.14	Yes	Yes	No	Campaign Group	C
	Not Available	Structure and breakdown of the individual teams within the council also including the names and contact details including telephone numbers of all of the team members for each area, also the organisation structure of the marketing/communications department with contact details and names of staff	29.08.14	26.09.14	Yes	Yes	No	Organisation	O
	Not Available	How many Interims the Council have used in the last 3 years. What positions within the Council the Interims have filled. How much the Council has paid out for Interims in the last 3 year? How many Interims have stayed working for the Council for longer than 3 months?	29.09.14	27.10.14	Yes	Yes	No	Organisation	O
	Not Available	Requesting number of staff that are self employed, fulltime and partime from 2010 -2014	06.10.14	01.11.14	Yes	Yes	No	Individual	I
	Not Available	Structure of HR and Payroll teams within the council also including the names and contact details. Details of HR/Payroll System.	28.10.14	25.11.14	Yes	Yes	No	Organisation	O
	Not Available	HR - Staff employed for Healthy Eating/Drinking	13.11.14	11.12.14		TBC		Campaign Group	C

Multiple	1010339332	1. How much did your authority spend on private detective agencies in 2011/12, 2012/13, 2013/14? 2. The breakdown of expenditure on private detective agencies by council department? 3. In particular how much was spent on private detective agencies by your waste and refuge department?	02.04.14	06.05.14	Yes	Yes	No	Media	M
	1010339803	Organisation Structure for the following departments: Human Resources, Finance, IT Communications, Procurement	10.04.14	07.05.14	Yes	Yes	Yes - WBC website	Organisation	O
	1010340172	What was your total departmental spending on environmental health and services from 1st April 2008 to 31st March 2009? By ? environmental health and services? we are interested in total departmental spending for any and all departments concerned with areas such street cleaning, refuse collection, and the general upkeep of the local area. What was your total departmental spending on environmental health and services from 1st April 2013 to 31st March 2014? By ?	16.04.14	20.05.14	Yes	Yes	No	Media	M
SERVICE	CASE REF	REASON FOR REQUEST	DATE RECEIVED	DUE DATE	INFORMATION PROVIDED? (Y/N)	Responded within Timescale? Y/N	Customer advised on alternative location of Information Y/N	Individual or Organisation	CAT
	1010340919	Most councils in the UK have responded to the spending reductions and have taken the opportunity to commission 3rd party service reviews to identify opportunities for efficiency savings, income generation or service transformation such as fleet efficiency, social care, procurement transformation, procurement centralisation, commission efficiency etc. Under the Freedom of Information Act, I would like to request copies of all business cases, efficiency proposals and service improvement plans for these projects. These are most likely to be held by the Procurement or Business Improvement or Finance Teams. <b>E-mail response sent to requestor to clarify what information is actually required.</b>	29.04.14	30.05.14	Yes	Yes - clarification e-mail sent. No response.	No	Individual	I
	1010343949	Water consumption in cubic metres per year, the total spend in £ for each of the past 3 years. The total number of water accounts paid by the local authority and the total number of accounts that have a water meter.	12.06.14	10.07.14	Yes	Yes - In part. Further clarification required but no response received.	No	Individual	I
	Not Available	Information on the number of vehicles owned by the Council/essential car usage, pence per mile rate and total expenditure on mileage reimbursement.	29.06.14	28.07.14	Yes	Yes	No	Mwedia	M
	Not Available	<b>Criteria for Part P and renewables installers on all tendering and contract based selection exercises (inclusive of Housing, Leisure &amp; Culture, Health &amp; Social, Education, Highways, Repair &amp; Maintenance, Environmental Health, Building Control &amp; Renewable Energy departments).</b>	07.08.14	05.09.14	Yes	No	No	Organisation	O

	Not Available	Service delivery for Grounds/estate management services, Housing repairs and Call Centre operations for these services. If outsourced, to who?	24.08.14	23.09.14	Yes	Yes - In part. Further clarification required but no response received.	No	Individual	I
	Not Available	If your council deploys staff wearing Body Worn Video Cameras with audio recording facilities, do the staff wearing them have them turned on and Continuously Record at all times throughout their working day?	11.09.14	08.10.14	Yes	Yes	No		
	Not Available	Data loss and security breaches All incidents in the past 24 months where personal data held by the council had been lost, stolen, or the security protecting personal data held by the council had been breached	22.09.14	20.10.14	Yes	Yes	No	Media	M
	Not Available	A list of all items with a value of over £50 which have been taken without authorisation from the council in each of the last three years; and what steps have been taken to recover such items. For each item please include a description, the location it was taken from and its value.	29.09.14	27.10.14	Yes	Yes	No	Individual	I
SERVICE	CASE REF	REASON FOR REQUEST	DATE RECEIVED	DUE DATE	INFORMATION PROVIDED? (Y/N)	Responded within Timescale? Y/N	Customer advised on alternative location of Information Y/N	Individual or Organisation	CAT
Regeneration & Development	1010339336	I should be grateful if you would provide me with the following information in respect of each domestic gas boiler installation reported to the Council's Building Control Department for the period from 9th March 2013 to 31st March 2013: Address where the boiler was installed, Notification date of boiler installation	02.04.14	06.05.14	Yes	No	No	Organisation	O
	1010340198	1.Copy of the winning bid for manned security services running currently. 2. valuation notes of the same manned security services tender method statements	17.04.14	21.05.14		TBC		Organisation	O
	1010340513	1) Number of parking permits issues in our authority 2) Cost of each parking permit 3) Revenue raised from parking permit schemes by your authority 4) How this revenue is spent by the authority (I appreciate this may be hard but if possible I would like this information)	23.04.14	23.05.14	Yes	Yes	No	Organisation	O
	1010340921	I refer to my request dated 29th April under the Freedom of Information Act in relation to Penalty Charge Notices and Fixed Penalty Charge Notices for parking contraventions. Please note that the request covers each of the last two years ended 31st March 2014. My apologies for any inconvenience that this omission has caused.	29.04.14	30.05.14	Yes	Yes	No	Organisation	O
	Not Available	Addresses of all empty commercial properties that are owned by Watford Borough Council	16.07.14	13.08.14	Yes	Yes	No		
	Not Available	information in respect of masts and antennas within your authority's boundary:	18.07.14	15.08.14	Yes	Yes	No	Individual	I
	Not Available	Survey of the Nascot Conservation Area	19.07.14	18.08.14	Yes	Yes	No	Media	M

	Not Available	CCTV- I would be grateful if you would provide me with a full list of fixed CCTV camera locations in Watford.	22.07.14	19.08.14	Yes	Yes	No		
	Not Available	<b>Number of applications made for permitted development since May 2013, the square footage of each application, and the total of number of rooms and units converted into residential</b>	<b>24.07.14</b>	<b>21.08.14</b>	<b>Yes</b>	<b>No</b>	<b>No</b>		
	Not Available	Article 4 Direction Willow Lane	28.07.14	26.08.14	Yes	Yes	No		
	Not Available	new road scheme. Also the statement of reasons be determined 2014 Watford Health Campus and New Service Road from adjacent De-Beers House	28.07.14	26.08.14	Yes	Yes	No		
	Not Available	Current availability of brownfield land in terms of number and size of sites, their geographical spread and the rate of development and supply of new sites to aid our understanding on the use of these sites.	28.07.14	26.08.14	Yes	Yes	No	Individual	I
	Not Available	<b>DC-new permitted development rights allowing offices to convert to homes without the need for planning permission.</b>	<b>01.08.14</b>	<b>01.09.14</b>	<b>Yes</b>	<b>No</b>	<b>No</b>		
SERVICE	CASE REF	REASON FOR REQUEST	DATE RECEIVED	DUE DATE	INFORMATION PROVIDED? (Y/N)	Responded within Timescale? Y/N	Customer advised on alternative location of Information Y/N	Individual or Organisation	CAT
	Not Available	Charter Place -List of all the subcontractors, suppliers and consultants involved in Scheme comprises redevelopment of Charter Place shopping centre.	07.08.14	05.09.14		TBC			
	Not Available	<b>DC List of licensed Caravan Parks (Caravan Sites and Control of Development Act 1960) to include the Name of the park, it's address and postcode, and the number of static / touring / residential units it is licensed for.</b>	<b>12.08.14</b>	<b>10.09.14</b>	<b>Yes</b>	<b>No</b>	<b>No</b>		
	Not Available	Article 4 Directions made by Local Authorities under section 6 of the Town and Country Planning	20.08.14	18.09.14	Yes	Yes	No	Individual	I
	Not Available	Office to residential prior approval applications received by the Council between 30 May 2013 and 31 July 2014	21.08.14	19.09.14	Yes	Yes	No		
	Not Available	On the building of both social rented housing and affordable rented housing in your local authority area	02.09.14	30.09.14	Yes	Yes	No		
	Not Available	Wind turbines	04.09.14	02.10.14	Yes	Yes	No	Individual	I
	Not Available	Parking- request details based around the parking in the Watford Borough as well as The Parking Shop & The land known as The Avenue Car Park	18.09.14	16.10.14	Yes	Yes	No	Individual	I
<b>Revenues &amp; Benefits</b>	1010339340	(a) Addresses of all commercial properties that currently have a historic credit on their account above £1,000. (b) The names and addresses of the ratepayer of the property referred to in (a) if they are a limited company. (c) The amount by which the account is in credit (d) The rating year that the credit arose	01.04.14	02.05.14	Yes	Yes	No	Organisation	O

	1010339362	With effect from the 01/04/2014, can you please give me a list of the Billing Authority reference number, address and rateable value for all properties with a rateable value below £18,000 which are in receipt of one or more of the following reliefs: Charitable Relief, Rural Rate Relief, Community Access Sports Clubs, Small Business Rate Relief and Empty Property Relief.	03.04.14.	07.05.14	Yes	Yes	No	Individual	I
	1010339804	(a) How many businesses have i) successfully ii) unsuccessfully applied to the Council for support through the Business Support Scheme (b) How many of those businesses that successfully applied for funding through the Business Support Scheme have received that funding	10.04.14	07.05.14	Yes	Yes	No	Individual	I
	Not Available	Revenues	16.04.15	19.05.14	Yes	Yes	No		
	1010341528	No Information	13.05.14	10.06.14	Yes	No	No		
SERVICE	CASE REF	REASON FOR REQUEST	DATE RECEIVE D	DUE DATE	INFORMATION PROVIDED? (Y/N)	Responded within Timescale? Y/N	Customer advised on alternative location of Information Y/N	Individual or Organisation	CAT
	1010339765	(a) Whether or not Watford Council has claimed or received support from the Department of Communities and Local Government to fund council tax reductions or exemptions for households affected by floods and if so: (b) How many households have applied for Council Tax reductions or exemptions (c) How many households have been offered council tax reductions or exemptions and for what duration	07.04.14	09.05.14	Yes	Yes	No	Individual	I
	1010340179	How many retail properties in the Local Authority have received the business rates retail relief for 2014-15 announced in the Autumn Statement 2013? · What proportion is this of the total number of proprieties in the Local Authority that are eligible for the relief? What is the average amount of relief which each property has received?	16.04.14	20.05.14	Yes	No	No	Individual	I
	1010340169	NDR discretionary relief	16.04.14	20.05.14	Yes	Yes	No	Organisation	O
	1010340103	No details	17.04.14	15.05.14	Yes	Yes	No		
	1010340508	1.The addresses and a brief description (eg, shop, office, etc)and rateable value of all commercial premises within the Council area. and 2. The names and addresses of the organisation or companies who own the premises referred to in (1).	22.04.14	22.05.14	Yes	No	No	Individual	I



	1010340511	I am mailing to request a full up to date list of Ltd companies or PLCs that have become liable for the non domestic rates between the dates of the 8th April 2014 to the 22nd April 2014. The details I would like are the following....Name of business Full property address Name of company responsible for paying the NNDR Date of liability 2010 Rateable Value	21.04.14	21.05.14	Yes	No	No	Individual	I
	1010340901	I would like to request under the Freedom of Information Act 2000 current copy of your Empty Homes Register.	28.04.14	29.05.14	Yes	No	No	Organisation	O
	1010341174	I require an Excel Spreadsheet with the following columns and data for ALL business premises where NO RELIEF (for example small business relief, charitable relief, etc) of any type has been granted. The information must be correct as of today's date, please can I have a fresh report, NO historic reports as this will affect my research. If it is possible could the date be included from when the data was last accurate.	01.05.14	03.06.14	Yes	No	No	Individual	I
	1010341573	NDR	14.05.14	11.06.14	Yes	No	No		
	1010342023	No detail	20.05.14	18.06.14	Yes	No	No		
	1010342275	NDR	26.05.14	24.06.14	Yes	Yes	No		
SERVICE	CASE REF	REASON FOR REQUEST	DATE RECEIVE D	DUE DATE	INFORMATION PROVIDED? (Y/N)	Responded within Timescale? Y/N	Customer advised on alternative location of Information Y/N	Individual or Organisation	CAT
	1010342394	NDR	27.05.14	25.06.14	Yes	Yes	No		
	Not Available	No detail	29.05.14	26.06.14	Yes	No	No		
	1010342837	NDR	29.05.14	26.06.14	Yes	Yes	No		
	1010342578	NDR	02.06.14	30.06.14	Yes	Yes	No		
	1010343501	NDR	18.06.14	16.07.14	Yes	Yes	No		
	1010343672	NDR	19.06.14	17.07.14	Yes	Yes	No		
	Not Available	list of businesses (Ltd companies and PLCs) that have just become liable for the non domestic rates between the 16/6/14 to 30/6/2014.	25.06.14	23.07.14	Yes	No	No		
	Not Available	I would like a full list of companies, whether LTD or PLC that have become responsible for the NDR within your council area between 1st July to the 15th July 2014	09.07.14	06.08.14	Yes	No	No		
	1010344450	Write ons	09.07.14	06.08.14	Yes	No	No		
	Not Available	Empty Homes	10.07.14	07.08.14	Yes	No	No		

	Not Available	list of every single business / company that have recently become responsible for the business rates starting between the 15th July 2014 to the 31st July 2014	23.07.14	20.08.14	Yes	No	No		
	Not Available	Empty Homes	29.07.14	27.08.14	Yes	No	No		
	Not Available	Accounts where Write On has been used since 1st April 200 to cancel an overpayment shcih has not been reversed	30.07.14	28.08.14	Yes	No	No		
	Not Available	Assessments in your Billing Authority	04.08.14	01.09.14	Yes	No	No	Individual	I
	Not Available	Empty Homes	05.08.14	03.09.14	Yes	No	No		
	Not Available	A list of all live business rates accounts with a 2010 list Rateable Value greater than or equal to £25,000.	06.08.14	04.09.14	Yes	No	No	Organisation	O
	Not Available	Council Tax Collection Rates Targets received on Excel Spreadsheet	11.08.14	09.09.14	Yes	No	No	Organisation	O
	Not Available	Requesting company billing,rateable value etc	11.08.14	09.09.14	Yes	No	No	Individual	I
	Not Available	Revenues Enquiry	11.08.14	09.09.14	Yes	No	No		
	Not Available	Council Tax Recovery Action summons and liability orders	12.08.14	10.09.14	Yes	No	No	Individual	I
SERVICE	CASE REF	REASON FOR REQUEST	DATE RECEIVE D	DUE DATE	INFORMATION PROVIDED? (Y/N)	Responded within Timescale? Y/N	Customer advised on alternative location of Information Y/N	Individual or Organisation	CAT
	Not Available	All properties within your Billing Authority area where there is either a credit held on the account or there was previously a credit which has now been written on.	26.08.14	23.09.14	Yes	Yes	No		
	Not Available	NNDR Empty Properties list	19.08.14	17.09.14	Yes	Yes	No		
	Not Available	New Business information	28.08.14	25.09.14	Yes	Yes	No		
	Not Available	NNDR	05.09.14	03.10.14	Yes	Yes	No	Individual	I
	Not Available	Empty Properties list	08.09.14	06.10.14	Yes	No	No		
	Not Available	Could you please forward a full list of businesses that have become liable for the non domestic rates the 31th Aug 2014 to the 15th Sept 2014	09.09.14	07.10.14	Yes	Yes	No		
	Not Available	new business rates liabilities from 1st March 2014 to present:	11.09.14	09.10.14	Yes	Yes	No		
	Not Available	Credits	11.09.14	09.10.14	Yes	Yes	No	Organisation	O
	Not Available	Credits	12.09.14	10.10.14	Yes	Yes	No	Organisation	O
	Not Available	Credits	12.09.14	10.10.14	Yes	Yes	No	Organisation	O

	Not Available	Empty commercial properties within your authority Property Billing Reference Property Type, Rateable Value, Property Vacant Date, Property address, Liable Party Name, Liable Party Correspondence Address	18.09.14	16.10.14	TBC - With Capita	No	No	Organisation	O
	Not Available	Council Tax late payments for Councillors	19.09.14	17.10.14	Yes	No	No	Individual	I
	Not Available	Charity Information	23.09.14	21.10.14	Yes	No	No		
	Not Available	Addresses, rateable values (RV), property description and occupier details (where available) of any commercial property within your Billing Authority, that to date (i.e. in September 2014) has a credit listed on their account to the value of £1000 and above, with the date that this credit was added	23.09.14	21.10.14	Yes	No	No	Individual	I
	Not Available	Addresses, rateable values (RV), account start date, property description and occupier details of Commercial properties that are within your Billing Authority, who have a rateable value of up to £12,000 and who are eligible for, but have not received small business rate relief to date (i.e. in September 2014).	24.09.14	22.10.14	Yes	No	No	Individual	I
	Not Available	New Business information	26.09.14	24.10.14	Yes	No	No		



# FOI Requests (April - September 2014)

Total - 202

## Category codes:

I (Individual no address/not WBC resident) **IWB** (individual WBC resident) **C** (campaign group) **M** (Media) **O** (Organisation)

SERVICE	CASE REF	REASON FOR REQUEST	DATE RECEIVE D	DUE DATE	Responded within Timescale? Y/N	Customer advised on alternative location of Information Y/N	Individual or Organisation	CAT
Community & Customer Services	1010339342	Please could you release to me information on how many Licensed Betting Offices were licensed in the borough in each year from 2007 to 2013. For clarity: I wish to understand the total number of bookmakers licenced in each year 2007-13 and how that has changed over time. This means that licenced bookmakers whose licences have lapsed, been surrendered or have been revoked need to be included, just information of when the currently licenced premises were first licenced is potentially misleading when analysing the trend over time.	01.04.14	02.05.14	Yes	No	Individual	<b>I</b>
	1010339763	I would like to know details of anyone who has died with no known next of kin from 1/1/14 to the day of your reply. If there are any new cases where the person died prior to 1/1/14 but that were only dealt with after this date, please 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.	06.04.14	08.05.14	Yes	No	Individual	<b>I</b>
	1010340212	1. How many assaults have been reported against Watford Council's housing staff in 2013 and also in the first quarter of 2014? 2. For each of these years, how many of these assaults were verbal? 3. For each of these years, how many of these assaults were physical?	16.04.14	20.05.14	Yes	No	Media	<b>M</b>
	1010340223	Under the Dangerous Wild Animal Act 1976, private owners of all animals that are legally deemed to be dangerous are required to buy an annual licence from their local authority. I would like to know how many animals of each of the following are currently in your local authority area: Tigers, Lions, Leopards, Lynx, Panther, And any other non-domestic cat breeds, please be as specific as possible.	14.04.14	19.05.14	Yes	No	Organisation	<b>O</b>

SERVICE	CASE REF	REASON FOR REQUEST	DATE RECEIVE D	DUE DATE	Responded within Timescale? Y/N	Customer advised on alternative location of Information Y/N	Individual or Organisation	CAT
	1010340510	1.How many live applications does your Local Authority currently have on your housing list for wheelchair accessible housing? 2. How many wheelchair accessible homes were let to wheelchair users in each of the last 5 financial years in your locality through your general needs housing process?	22.04.14	22.05.14	Yes	No	Organisation	O
	1010341172	I would like data on the number of taxis and PHVs working in your local authority and which firms they work for. I need this for two years. For now and at the end of 2012.	29.04.14	30.05.14	Yes	No	Individual	I
	1010341295	Please I need the pictures you took at 21 waterman close about unrepairs and damages and a inform from you.	07.05.14	06.06.14	Yes	No	Individual Watford Resident	IWR
	1010341209	1.How many automatic wash/dry toilets your authority provided via Disabled Facility Grants in 2013/14? 2.How many automatic wash/dry toilets your authority provided for your own housing stock in 2013/14?	07.05.14	06.06.14	TBC		Organisation	O
	1010341217	All intestate estates which are being passed to to the Treasury Solicitors Department Bona Vacantia Division. In your response please include the following: Their last known address, When they died, Value of the estate Name of the person who has died, Who referred the case to the council	07.05.14	06.06.14	Yes - clarification e-mail sent but no response received.	No	Individual	I
	Not Available	Accommodation for families	30.05.14	27.06.14	Yes	No	Individual	I
	1010341191	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 1/1/14 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 information that is about to be or likely to be passed) to the Treasury Solicitor or the Duchy of Lancaster or Cornwall	06.05.14	05.06.14	Yes	No	Individual	I
	Not Available	Culture and Play - Expenditure on Watfords big events	23.06.14	21.07.14	Yes	No	Individual	I
	Not Available	Local authority transfers of housing stock	23.06.14	21.07.14	Yes	No	Individual	I

SERVICE	CASE REF	REASON FOR REQUEST	DATE RECEIVE D	DUE DATE	Responded within Timescale? Y/N	Customer advised on alternative location of Information Y/N	Individual or Organisation	CAT
	Not Available	Disability friendly housing	23.06.14	21.07.14	Yes	No	Organisation	O
	Not Available	Housing stock	23.06.14	21.07.14	TBC		Organisation	O
	Not Available	Housing - disabled facilities grants	01.07.14	29.07.14	Yes	No	Organisation	O
	Not Available	Dangerous Wild Animals licences issued for primates	13.07.14	11.08.14	Yes	No	Organisation	O
	Not Available	Deceased persons with no next of kin	14.07.14	11.08.14	Yes	No	Individual	I
	Not Available	Dangerous Wild Animals licences issued all species	14.07.14	11.08.14	Yes	No		
	Not Available	Print - MDF Printing devices contract	16.07.14	13.08.14	Yes	No		
	Not Available	Under the section Heritage Assets in your annual statement of accounts, there is mention of arts and artefacts which are not usually referred to in the local list, or accounted for due to the cost of obtaining specific expert valuations.	24.07.14	21.08.14	Yes	No	Individual	I
	Not Available	Pest Control service provided by the Council	29.07.14	27.08.14	Yes	No	Organisation	O
	Not Available	List of Empty Properties	04.08.14	02.09.14	TBC			
	Not Available	The organisation's FOI team/employees responsible for compliance with the Act and the Local Government Association (LGA) relating to Freedom of Information requests and the processing/answering of requests	18.08.14	16.09.14	Yes	No	Individual	I
	Not Available	Public Health Funerals	15.08.14	13.09.14	Yes	No	Individual	I
	Not Available	How much has been spent on Imagine Watford. Please may the information be broken down by year, how much was spent and what it was spent on	05.08.14	03.09.14	Yes	No	Individual	I
	Not Available	Action taken against people who allowed their dogs to foul land designated as being covered by relevant legislation	22.08.14	22.09.14	Yes	No	Individual	I
	Not Available	Printer & Staffing Information	14.07.14	11.08.14	Yes	No		
	Not Available	Empty Properties abandoned & Derelict Buildings	29.07.14	27.08.14	TBC			
	Not Available	Public Health Funerals	08.08.14	08.09.14	Yes	No		

SERVICE	CASE REF	REASON FOR REQUEST	DATE RECEIVE D	DUE DATE	Responded within Timescale? Y/N	Customer advised on alternative location of Information Y/N	Individual or Organisation	CAT
	Not Available	Printer toner and inkjet cartridges cost and supplier	24.07.14	21.08.14	Yes	No	Organisation	O
	Not Available	I request the full cost of the i) planning and ii) construction of Watford pond in relation to the recent improvements.	03.07.14	31.07.14	Yes	No		
	Not Available	FPN Benchmarking project from Basildon Council	10.07.14	07.08.14	Yes	No	Organisation	O
	Not Available	Information on households who are part of a sanctuary scheme and local authority spend on sanctuary schemes	21.07.14	18.08.14	Yes	No	Organisation	O
	Not Available	Public Health Funerals	29.07.14	27.08.14	Yes	No	Individual	I
	Not Available	Information requesting any Zoos operation in the area and any dispensation that has been granted	12.07.14	08.08.14	Yes	No	Organisation	O
	Not Available	Does your council have an overall complaints manager/director for your council? Or are complaints managed within each separate department?	02.09.14	30.09.14	Yes	No	Individual	I
	Not Available	Taxi Applications and spent Convictions	01.09.14	29.09.14	Yes	No	Media	M
	Not Available	Deceased persons with no next of kin	12.09.14	10.10.14	Yes	No	Individual	I
	Not Available	Unsafe Food Prosecutions Mitchell & Butlers	26.08.14	23.09.14	Yes	No	Organisation	O
	Not Available	Licensing of animal acts circuses by WBC	29.08.14	26.09.14	Yes	No	Organisation	O
	Not Available	Details of all visits to 7 Avenue Terrace	11.09.14	09.10.14	Yes	No		
	Not Available	Job Description - data and use of desirable and essential criteria.	12.09.14	10.10.14	Yes	No	Media	M
	Not Available	All inestate estates which are being passed or have been passed to the Treasury Solicitors dept Bona Vacantia division in the last 3 months	12.09.14	10.10.14	Yes	No	Individual	I
	Not Available	Complaints against 39&39a Oakdene Road	17.09.14	15.10.14	Yes	No	Individual	I
	Not Available	All correspondence between the Council and the Government since February 2014 on the subject of the Government's intention to require responsible authorities to pay all or part of an infraction fine for non-compliance with air quality laws under discretionary power in Part 2 of the Localism Act	22.09.14	20.10.14	Yes	No	Individual	I
	Not Available	Homelessness among young people 16&17 year olds	18.09.14	16.10.14	TBC		Organisation	O



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SERVICE	CASE REF	REASON FOR REQUEST	DATE RECEIVE D	DUE DATE	Responded within Timescale? Y/N	Customer advised on alternative location of Information Y/N	Individual or Organisation	CAT
	1010341179	1. The total number of desktop computers on the network in your head council office. 2. The total number of desktop computers on the network in your head office that have Microsoft Windows XP as their operating system. 3. The amount of money spent, or allocated to spend, on upgrading the Windows XP operating system in the current financial year.	01.05.14	03.06.14	No	No	Media	M
	1010341173	1) Please advise what company / organization is responsible for the vehicle parts procurement and stores management 2) Please provide contact details for the above organization including email address.	01.05.14	03.06.14	No	No	Organisation	O
	1010341181	Question 1: How much did you spend on your IT systems in 2013? Question 2: What enterprise storage brands did you purchase in 2013? Question 3 : How much did you spend on enterprise storage in 2013 and how many raw terabytes (TB) of capacity did you get? Question 4: How much did you spend on open-source storage or Software-Defined-Storage in 2013 and how many raw terabytes (TB) of capacity did you get? Question 5: How much data do you have stored digitally currently?	02.05.14	04.06.14	No	No	Organisation	O
	1010342269	Allotment Vacancies	22.05.14	20.06.14	Yes	No		
	1010342390	Assault on refuse collectors	27.05.14	24.06.14	Yes	No	Media	M
	1010342400	Football pitches	28.05.14	25.06.14	Yes	No	Media	M
	1010342402	IT Security	28.05.14	25.06.14	No	No	Individual	I
	1010343436	Watford live! Funding	11.06.14	09.07.14	Yes	No	Individual	I
	1010343441	Lagan contract	11.06.14	09.07.14	Yes	No	Media	M
	1010343472	Equalities info	11.06.14	09.07.14	Yes	No		
	1010343629	Grass Verges	16.06.14	14.07.14	Yes	No		

SERVICE	CASE REF	REASON FOR REQUEST	DATE RECEIVED	DUE DATE	Responded within Timescale? Y/N	Customer advised on alternative location of Information Y/N	Individual or Organisation	CAT
	1010344456	IT Contracts	08.07.14	05.08.14	TBC			
	Not Available	Kerbside and HWRC recycling service	10.07.14	07.08.14	Yes	No	Individual	I
	Not Available	Current contracts for the off-take of recyclable material	15.07.14	12.08.14	Yes	No	Organisation	O
	1010340154	ICT - Business applications	16.07.14	13.08.14	Yes	No	Organisation	O
	Not Available	ICT department details Name, Job Title, Telephone Number and email address and structure of your organisations ICT Department Team	28.07.14	26.08.14	Yes	No	Media	M
	Not Available	Parks & Open Spaces Service benchmarking data	29.07.14	27.08.14	Yes	No		
	Not Available	Sports pitches cost of hiring since 2009	30.07.14	28.08.14	TBC			
	Not Available	The council's position on the use of wild animals in circuses, especially performing, on council owned land.	11.08.14	09.09.14	Yes	No	Organisation	O
	Not Available	The number of downloads of the app Tinder on mobile phones and tablets issued by the council & The number of page views of the following websites in the calendar years 2013 and 2014 to date, match.com pof.com okcupid.com	13.08.14	11.09.14	Yes	No	Media	M
	Not Available	ICT Servers and Hardware Spend	15.08.14	15.09.14	TBC			
	Not Available	Since 1 January 2013, has any software company exercised their contractual rights to, or otherwise requested, an audit of the use of their software in your organisation.	27.08.14	24.09.14	Yes	No	Individual	I
	Not Available	IT	03.09.14	01.10.14	E-mail requesting clarification sent - No response received.	No	Media	M
	1010341546	Recycling Rates	10.09.14	08.10.14	No	No		

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SERVICE	CASE REF	REASON FOR REQUEST	DATE RECEIVE D	DUE DATE	Responded within Timescale? Y/N	Customer advised on alternative location of Information Y/N	Individual or Organisation	CAT
	1010341293	I am seeking information about any remuneration or benefits-in-kind received by the Mayor of your council. This might include such things, for example, as use of a car and/or driver, expenses etc. Please could you provide an itemised list of these benefits and their cost equivalent, broken down annually for the past three years up to the time this request is answered. The years may be financial or calendar, whichever is convenient, but please keep them consistent. If the use of a car is one of these benefits please can you specify the make and model. <b>Clarification e-mail sent to Requestor.</b>	06.05.14	05.06.14	Yes - Email clarification sent	No	Individual	I
	1010343648	Money spent on external law advice	10.06.14	08.07.14	Yes	No		
	1010343648	Gifts and Hospitality	17.06.14	15.07.14	Yes			
	Not Available	D&G How much spent on Mayoral Elections since 2002	05.08.14	03.09.14	Yes	No	Individual	I
	Not Available	Scanned Letter from Bond Dickinson requesting Compulsory Purchase Order information	08.08.14	09.09.14	Yes	No	Organisation	O
	Not Available	List of contractors that have done business with the council in 2013-2014	07.08.14	05.09.14	Yes	No	Organisation	O
	Not Available	Do you have any contracts in place for purely production and install of banners & brackets etc.	12.07.14	11.08.14	Yes	No	Individual	I
	Not Available	Information relating to Compulsory Purchase Orders made during the period you have requested namely from 1 January 2003 to date.	07.08.14	09.09.14	TBC		Organisation	O
	Not Available	Corruption	18.08.14	16.09.14	Yes - Clarification e-mail sent but no response	No		
	Not Available	E-procurement and tenders	21.08.14	19.09.14	Yes	No		
	Not Available	Staff Access to Electoral Role	21.08.14	19.09.14	Yes	No	Organisation	O
	Not Available	The papers, minutes and agenda for all remuneration committee meetings from 2005/06 until the present	16.09.14	14.10.14	Yes	No	Organisation	O

SERVICE	CASE REF	REASON FOR REQUEST	DATE RECEIVE D	DUE DATE	Responded within Timescale? Y/N	Customer advised on alternative location of Information Y/N	Individual or Organisation	CAT
	Not Available	Electoral Role Check: Ann Ramsay's registration at 20 Sandringham Road, Watford.	22.09.14	20.10.14	Yes	No	Organisation	O
Finance	1010340210	Under a freedom of information request I write to ask how many applications you have received for grants of up to £5000 since the start of the above scheme on the 1st of April 2014 to cover homes and businesses flooded between 1 December 2013 and 31 March 2014. further to the above what is the total for these claims to date and how much have you awarded from your own financial ability as a local authority.	17.04.14	21.05.14	TBC		Organisation	O
	1010340509	For each of the last five years, please provide details of all compensation claims paid out to council staff members. Please include: The department/area the individual worked in (to as much detail as possible without breaching Data Protection), how much was paid out, why it was paid (ie, what happened to mean they needed compensation), how many successful claims were made. For each of the last five years, how many unsuccessful compensation claims were made by council staff members?	21.04.14	21.05.14	TBC		Individual	I
	1010341296	I'm writing to request that you disclose some details of Watford District Council's Investments. Please detail whether or not you have investments in the following companies, and the amount invested in each. Please include investments made directly by the Council and any associated pension fund. Please also include investments in these companies made on behalf of the council by any asset manager you might employ. Please give details of investments in the following companies: Celtique Energie, Alkane, Rathlin Energy, Cuadrilla Resources, Europa Oil, Egdon Resources, Igas Plc, Magellan Petroleum, Sonorex, Total, Third Energy, Northpet, Reachcsg, Coastal Oil Gas, Moorland Energy, Warwick Energy.	08.05.14	09.06.14	TBC		Individual	I
	Not Available	The figure for your financial reserves for the end of the financial year 2013/14 the end of the financial year 2012/13 the end of the financial year 2009/10.	11.07.14	08.08.14	Yes	No	Individual	I
	Not Available	The total amount the council has paid in loans to commercial and residential property developers	15.07.14	12.08.14	TBC		Media	M
	Not Available	Information on Senior Staff Names, General Ledger Software	28.07.14	26.08.14	Yes	No	Organisation	O

[illegible]

SERVICE	CASE REF	REASON FOR REQUEST	DATE RECEIVE D	DUE DATE	Responded within Timescale? Y/N	Customer advised on alternative location of Information Y/N	Individual or Organisation	CAT
	Not Available	The name of the external trainer and how much money is spent on equality training. I request this under the FOI. Once I have received the response, I will also be raising the matter externally with the appropriate bodies which may not just include the Ombudsman but also other external regulatory organisations. It raises the question If you have equality training why does an HR Manager and a Head of communications fail to understand equality, and why the HR team have failed in their responsibilities. And what lessons are being learnt to ensure this does not happen again. You seem to be more interested in brushing this under the carpet.	06.08.14	04.09.14	Yes	No	Media	<b>M</b>
	Not Available	Information about the number of the council's employees who received remuneration of more than £100,000 in 2013-14.	18.08.14	16.09.14	Yes	No	Campaign Group	<b>C</b>
	Not Available	Structure and breakdown of the individual teams within the council also including the names and contact details including telephone numbers of all of the team members for each area, also the organisation structure of the marketing/communications department with contact details and names of staff	29.08.14	26.09.14	Yes	No	Organisation	<b>O</b>
	Not Available	How many Interims the Council have used in the last 3 years. What positions within the Council the Interims have filled. How much the Council has paid out for Interims in the last 3 year? How many Interims have stayed working for the Council for longer than 3 months?	29.09.14	27.10.14	Yes	No	Organisation	<b>O</b>
	Not Available	Requesting number of staff that are self employed, fulltime and parttime from 2010 -2014	06.10.14	01.11.14	Yes	No	Individual	<b>I</b>
	Not Available	Structure of HR and Payroll teams within the council also including the names and contact details. Details of HR/Payroll System.	28.10.14	25.11.14	Yes	No	Organisation	<b>O</b>
	Not Available	HR - Staff employed for Healthy Eating/Drinking	13.11.14	11.12.14	TBC		Campaign Group	<b>C</b>
<b>Multiple</b>	1010339332	1. How much did your authority spend on private detective agencies in 2011/12, 2012/13, 2013/14? 2. The breakdown of expenditure on private detective agencies by council department? 3. In particular how much was spent on private detective agencies by your waste and refuge department?	02.04.14	06.05.14	Yes	No	Media	<b>M</b>



SERVICE	CASE REF	REASON FOR REQUEST	DATE RECEIVE D	DUE DATE	Responded within Timescale? Y/N	Customer advised on alternative location of Information Y/N	Individual or Organisation	CAT
	1010339803	Organisation Structure for the following departments: Human Resources, Finance, IT Communications, Procurement	10.04.14	07.05.14	Yes	Yes - WBC website	Organisation	O
	1010340172	What was your total departmental spending on environmental health and services from 1st April 2008 to 31st March 2009? By ? environmental health and services? we are interested in total departmental spending for any and all departments concerned with areas such street cleaning, refuse collection, and the general upkeep of the local area. What was your total departmental spending on environmental health and services from 1st April 2013 to 31st March 2014? By ?	16.04.14	20.05.14	Yes	No	Media	M
	1010340919	Most councils in the UK have responded to the spending reductions and have taken the opportunity to commission 3rd party service reviews to identify opportunities for efficiency savings, income generation or service transformation such as fleet efficiency, social care, procurement transformation, procurement centralisation, commission efficiency etc. Under the Freedom of Information Act, I would like to request copies of all business cases, efficiency proposals and service improvement plans for these projects. These are most likely to be held by the Procurement or Business Improvement or Finance Teams. <b>E-mail response sent to requestor to clarify what information is actually required.</b>	29.04.14	30.05.14	Yes - clarification e-mail sent. No response.	No	Individual	I
	1010343949	Water consumption in cubic metres per year, the total spend in £ for each of the past 3 years. The total number of water accounts paid by the local authority and the total number of accounts that have a water meter.	12.06.14	10.07.14	Yes - In part. Further clarification required but no response received.	No	Individual	I
	Not Available	Information on the number of vehicles owned by the Council/essential car usage, pence per mile rate and total expenditure on mileage reimbursement.	29.06.14	28.07.14	Yes	No	Mwedia	M
	Not Available	<b>Criteria for Part P and renewables installers on all tendering and contract based selection exercises (inclusive of Housing, Leisure &amp; Culture, Health &amp; Social, Education, Highways, Repair &amp; Maintenance, Environmental Health, Building Control &amp; Renewable Energy departments).</b>	07.08.14	05.09.14	No	No	Organisation	O

SERVICE	CASE REF	REASON FOR REQUEST	DATE RECEIVE D	DUE DATE	Responded within Timescale? Y/N	Customer advised on alternative location of Information Y/N	Individual or Organisation	CAT
	Not Available	Service delivery for Grounds/estate management services, Housing repairs and Call Centre operations for these services. If outsourced, to who?	24.08.14	23.09.14	Yes - In part. Further clarification required but no response received.	No	Individual	I
	Not Available	If your council deploys staff wearing Body Worn Video Cameras with audio recording facilities, do the staff wearing them have them turned on and Continuously Record at all times throughout their working day?	11.09.14	08.10.14	Yes	No		
	Not Available	Data loss and security breaches All incidents in the past 24 months where personal data held by the council had been lost, stolen, or the security protecting personal data held by the council had been breached	22.09.14	20.10.14	Yes	No	Media	M
	Not Available	A list of all items with a value of over £50 which have been taken without authorisation from the council in each of the last three years; and what steps have been taken to recover such items. For each item please include a description, the location it was taken from and its value.	29.09.14	27.10.14	Yes	No	Individual	I
Regeneration & Development	1010339336	<b>I should be grateful if you would provide me with the following information in respect of each domestic gas boiler installation reported to the Council's Building Control Department for the period from 9th March 2013 to 31st March 2013: Address where the boiler was installed, Notification date of boiler installation</b>	02.04.14	06.05.14	No	No	Organisation	O
	1010340198	1.Copy of the winning bid for manned security services running currently. 2. valuation notes of the same manned security services tender method statements	17.04.14	21.05.14	TBC		Organisation	O
	1010340921	I refer to my request dated 29th April under the Freedom of Information Act in relation to Penalty Charge Notices and Fixed Penalty Charge Notices for parking contraventions. Please note that the request covers each of the last two years ended 31st March 2014. My apologies for any inconvenience that this omission has cause.	29.04.14	30.05.14	Yes	No	Organisation	O
	Not Available	Addresses of all empty commercial properties that are owned by Watford Borough Council	16.07.14	13.08.14	Yes	No		
	Not Available	information in respect of masts and antennas within your authority's boundary:	18.07.14	15.08.14	Yes	No	Individual	I

SERVICE	CASE REF	REASON FOR REQUEST	DATE RECEIVE D	DUE DATE	Responded within Timescale? Y/N	Customer advised on alternative location of Information Y/N	Individual or Organisation	CAT
	Not Available	Survey of the Nascot Conservation Area	19.07.14	18.08.14	Yes	No	Media	M
	Not Available	CCTV- I would be grateful if you would provide me with a full list of fixed CCTV camera locations in Watford.	22.07.14	19.08.14	Yes	No		
	Not Available	<b>Number of applications made for permitted development since May 2013, the square footage of each application, and the total of number of rooms and units converted into residential</b>	<b>24.07.14</b>	<b>21.08.14</b>	<b>No</b>	<b>No</b>		
	Not Available	Article 4 Direction Willow Lane	28.07.14	26.08.14	Yes	No		
	Not Available	new road scheme. Also the statement of reasons be determined 2014 Watford Health Campus and New Service Road from adjacent De-Beers House	28.07.14	26.08.14	Yes	No		
	Not Available	Current availability of brownfield land in terms of number and size of sites, their geographical spread and the rate of development and supply of new sites to aid our understanding on the use of these sites.	28.07.14	26.08.14	Yes	No	Individual	I
	Not Available	<b>DC-new permitted development rights allowing offices to convert to homes without the need for planning permission.</b>	<b>01.08.14</b>	<b>01.09.14</b>	<b>No</b>	<b>No</b>		
	Not Available	Charter Place -List of all the subcontractors, suppliers and consultants involved in Scheme comprises redevelopment of Charter Place shopping centre.	07.08.14	05.09.14	query back from sheila m	No		
	Not Available	<b>DC List of licensed Caravan Parks (Caravan Sites and Control of Development Act 1960) to include the Name of the park, it's address and postcode, and the number of static / touring / residential units it is licensed for.</b>	<b>12.08.14</b>	<b>10.09.14</b>	<b>No</b>	<b>No</b>		
	Not Available	Article 4 Directions made by Local Authorities under section 6 of the Town and Country Planning	20.08.14	18.09.14	Yes	No	Individual	I
	Not Available	Office to residential prior approval applications received by the Council between 30 May 2013 and 31 July 2014	21.08.14	19.09.14	Yes	No		
	Not Available	On the building of both social rented housing and affordable rented housing in your local authority area	02.09.14	30.09.14	Yes	No		
	Not Available	Wind turbines	04.09.14	02.10.14	Yes	No	Individual	I
	Not Available	Parking- request details based around the parking in the Watford Borough as well as The Parking Shop & The land known as The Avenue Car Park	18.09.14	16.10.14	Yes	No	Individual	I

SERVICE	CASE REF	REASON FOR REQUEST	DATE RECEIVED	DUE DATE	Responded within Timescale? Y/N	Customer advised on alternative location of Information Y/N	Individual or Organisation	CAT
Revenues & Benefits	1010339340	(a) Addresses of all commercial properties that currently have a historic credit on their account above £1,000. (b) The names and addresses of the ratepayer of the property referred to in (a) if they are a limited company. (c) The amount by which the account is in credit (d) The rating year that the credit arose	01.04.14	02.05.14	Yes	No	Organisation	O
	1010339362	With effect from the 01/04/2014, can you please give me a list of the Billing Authority reference number, address and rateable value for all properties with a rateable value below £18,000 which are in receipt of one or more of the following reliefs: Charitable Relief, Rural Rate Relief, Community Access Sports Clubs, Small Business Rate Relief and Empty Property Relief.	03.04.14.	07.05.14	Yes	No	Individual	I
	1010339804	(a) How many businesses have i) successfully ii) unsuccessfully applied to the Council for support through the Business Support Scheme (b) How many of those businesses that successfully applied for funding through the Business Support Scheme have received that funding	10.04.14	07.05.14	Yes	No	Individual	I
	Not Available	Revenues	16.04.15	19.05.14	Yes	No		
	1010341528	No Information	13.05.14	10.06.14	No	No		
	1010339765	(a) Whether or not Watford Council has claimed or received support from the Department of Communities and Local Government to fund council tax reductions or exemptions for households affected by floods and if so: (b) How many households have applied for Council Tax reductions or exemptions (c) How many households have been offered council tax reductions or exemptions and for what duration	07.04.14	09.05.14	No	No	Individual	I
	1010339801	Please provide the amount of money paid by the council in Discretionary Housing Payment for each of the last five financial years, and the number of separate payments for each of those years.	10.04.14	07.05.14	No	No	Media	M

SERVICE	CASE REF	REASON FOR REQUEST	DATE RECEIVED	DUE DATE	Responded within Timescale? Y/N	Customer advised on alternative location of Information Y/N	Individual or Organisation	CAT
	1010340179	How many retail properties in the Local Authority have received the business rates retail relief for 2014-15 announced in the Autumn Statement 2013? · What proportion is this of the total number of properties in the Local Authority that are eligible for the relief? What is the average amount of relief which each property has received?	16.04.14	20.05.14	No	No	Individual	I
	1010340169	NDR discretionary relief	16.04.14	20.05.14	No	No	Organisation	O
	1010340103	No details	17.04.14	15.05.14	Yes	No		
	1010340508	1.The addresses and a brief description (eg, shop, office, etc)and rateable value of all commercial premises within the Council area. and 2. The names and addresses of the organisation or companies who own the premises referred to in (1).	22.04.14	22.05.14	No	No	Individual	I
	1010340511	I am mailing to request a full up to date list of Ltd companies or PLCs that have become liable for the non domestic rates between the dates of the 8th April 2014 to the 22nd April 2014. The details I would like are the following....Name of business Full property address Name of company responsible for paying the NNDR Date of liability 2010 Rateable Value	21.04.14	21.05.14	No	No	Individual	I
	1010340576	Question 1 - How many people will this year pay either more council tax or council tax for the first time as a result of the localisation and reductions to the previous council tax benefit scheme that operated until April 2013? Question 2 - How many people receiving council tax support which amounts to less than 100% of their liability are: a) Carers? b) In receipt of disability benefits? c) In receipt of a war widow/ war widower pension? d) In receipt of a war disablement pension (pre-April 2005 disablement)? e) In receipt of payments from the Armed Forces Compensation Scheme (post-April 2005 disablement)?	23.04.14	23.05.14	No	No	Organisation	O
	1010340901	I would like to request under the Freedom of Information Act 2000 current copy of your Empty Homes Register.	28.04.14	29.05.14	No	No	Organisation	O

SERVICE	CASE REF	REASON FOR REQUEST	DATE RECEIVED	DUE DATE	Responded within Timescale? Y/N	Customer advised on alternative location of Information Y/N	Individual or Organisation	CAT
	1010341174	I require an Excel Spreadsheet with the following columns and data for ALL business premises where NO RELIEF (for example small business relief, charitable relief, etc) of any type has been granted. The information must be correct as of today's date, please can I have a fresh report, NO historic reports as this will affect my research. If it is possible could the date be included from when the data was last accurate.	01.05.14	03.06.14	No	No	Individual	I
	1010341573	NDR	14.05.14	11.06.14	No	No		
	1010342023	No detail	20.05.14	18.06.14	No	No		
	1010342275	NDR	26.05.14	24.06.14	Yes	No		
	1010342394	NDR	27.05.14	25.06.14	Yes	No		
	Not Available	No detail	29.05.14	26.06.14	No	No		
	1010342837	NDR	29.05.14	26.06.14	Yes	No		
	1010342578	NDR	02.06.14	30.06.14	Yes	No		
	1010343501	NDR	18.06.14	16.07.14	Yes	No		
	1010343672	NDR	19.06.14	17.07.14	Yes	No		
	Not Available	list of businesses (Ltd companies and PLCs) that have just become liable for the non domestic rates between the 16/6/14 to 30/6/2014.	25.06.14	23.07.14	No	No		
	Not Available	I would like a full list of companies, whether LTD or PLC that have become responsible for the NDR within your council area between 1st July to the 15th July 2014	09.07.14	06.08.14	No	No		
	1010344450	Write ons	09.07.14	06.08.14	No	No		
	Not Available	Empty Homes	10.07.14	07.08.14	No	No		
	Not Available	list of every single business / company that have recently become responsible for the business rates starting between the 15th July 2014 to the 31st July 2014	23.07.14	20.08.14	No	No		
	Not Available	Empty Homes	29.07.14	27.08.14	No	No		

SERVICE	CASE REF	REASON FOR REQUEST	DATE RECEIVE D	DUE DATE	Responded within Timescale? Y/N	Customer advised on alternative location of Information Y/N	Individual or Organisation	CAT
	Not Available	Accounts where Write On has been used since 1st April 200 to cancel an overpayment shcih has not been reversed	30.07.14	28.08.14	No	No		
	Not Available	Assessments in your Billing Authority	04.08.14	01.09.14	No	No	Individual	I
	Not Available	Empty Homes	05.08.14	03.09.14	No	No		
	Not Available	New Business Information	05.08.14	02.09.14	No	No		
	Not Available	A list of all live business rates accounts with a 2010 list Rateable Value greater than or equal to £25,000.	06.08.14	04.09.14	No	No	Organisation	O
	Not Available	Council Tax Collection Rates Targets received on Excel Spreadsheet	11.08.14	09.09.14	No	No	Organisation	O
	Not Available	Requesting company billing,rateable value etc	11.08.14	09.09.14	No	No	Individual	I
	Not Available	Refund cheques that remain unrepresented 3 months after date of issue.	11.08.14	09.09.14	Yes	No		
	Not Available	No detail	11.08.14	09.09.14	No	No		
	Not Available	Council Tax Recovery Action summons and liability orders	12.08.14	10.09.14	No	No	Individual	I
	Not Available	Requesting information re staff names & Section 151 officer	20.08.14	18.09.14	Yes	No		
	Not Available	Could you please provide a list of care homes that have recently opened or been taken over in your area by a new Ltd company since the 1st April 2014. Also if any are to be opened in the near future if possible please.	20.08.14	18.09.14	Yes	No		
	Not Available	All properties within your Billing Authority area where there is either a credit held on the account or there was previously a credit which has now been written on.	26.08.14	23.09.14	Yes	No		
	Not Available	NNDR Empty Properties list	19.08.14	17.09.14	Yes	No		
	Not Available	New Business information	28.08.14	25.09.14	Yes	No		
	Not Available	NNDR	05.09.14	03.10.14	Yes	No	Individual	I
	Not Available	Empty Properties list	08.09.14	06.10.14	No	No		

SERVICE	CASE REF	REASON FOR REQUEST	DATE RECEIVE D	DUE DATE	Responded within Timescale? Y/N	Customer advised on alternative location of Information Y/N	Individual or Organisation	CAT
	Not Available	Could you please forward a full list of businesses that have become liable for the non domestic rates the 31th Aug 2014 to the 15th Sept 2014	09.09.14	07.10.14	Yes	No		
	Not Available	new business rates liabilities from 1st March 2014 to present:	11.09.14	09.10.14	Yes	No		
	Not Available	Credits	11.09.14	09.10.14	Yes	No	Organisation	O
	Not Available	Credits	12.09.14	10.10.14	Yes	No	Organisation	O
	Not Available	Credits	12.09.14	10.10.14	Yes	No	Organisation	O
	Not Available	Empty commercial properties within your authority Property Billing Reference Property Type, Rateable Value, Property Vacant Date, Property address, Liable Party Name, Liable Party Correspondence Address	18.09.14	16.10.14	No	No	Organisation	O
	Not Available	Council Tax late payments for Councillors	19.09.14	17.10.14	No	No	Individual	I
	Not Available	Charity Information	23.09.14	21.10.14	No	No		
	Not Available	Addresses, rateable values (RV), property description and occupier details (where available) of any commercial property within your Billing Authority, that to date (i.e. in September 2014) has a credit listed on their account to the value of £1000 and above, with the date that this credit was added	23.09.14	21.10.14	No	No	Individual	I
	Not Available	Addresses, rateable values (RV), account start date, property description and occupier details of Commercial properties that are within your Billing Authority, who have a rateable value of up to £12,000 and who are eligible for, but have not received small business rate relief to date (i.e. in September 2014).	24.09.14	22.10.14	No	No	Individual	I
	Not Available	New Business information	26.09.14	24.10.14	No	No		



**Report to:** Audit Committee

**Date of meeting:** 10 December 2014

**Report of:** Acting Head of Finance Shared Services

**Title:** External Auditor's Annual Audit Letter

### 1.0 **SUMMARY**

- 1.1 This report allows the Committee to ask questions of the external auditor concerning his 'Annual Audit Letter'.

### 2.0 **RECOMMENDATIONS**

- 2.1 That members note the contents of the Annual Audit Letter.

**Contact Officer:**

For further information on this report please contact: -  
Nigel Pollard, Acting Head of Finance, Shared Services  
Telephone extension: 7198  
email: [nigel.pollard@threerivers.gov.uk](mailto:nigel.pollard@threerivers.gov.uk)

**Report approved by:** Joanne Wagstaffe Director of Finance

### 3.0 **DETAILS**

3.1 Attached at Appendix 1 is the Annual Audit Letter

3.2 A representative from Grant Thornton UK LLP, the Council's appointed external auditors will be at the meeting to present the letter and answer questions.

### 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**

4.3.1 None Specific.

#### 4.4 **Potential Risks**

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

### **APPENDICES**

Appendix 1 Annual Audit Letter 2013/14 – October 2014

# The Annual Audit Letter for Watford Borough Council

**Year ended 31 March 2014**

**October 2014**

**Paul Dossett**

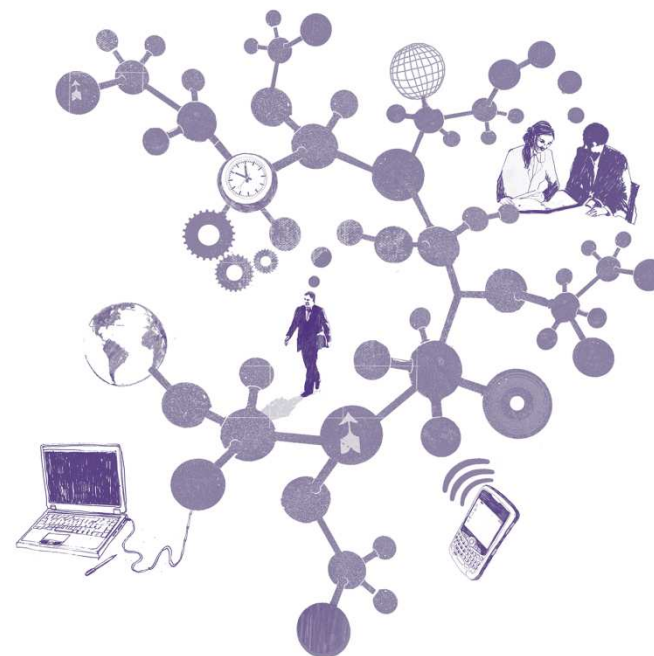
Engagement Lead

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Manager

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<b>Appendices</b>	
A Summary of reports and audit fees	

# Key messages

Our Annual Audit Letter summarises the key findings arising from the work that we have carried out at Watford Borough Council ('the Council') for the year ended 31 March 2014.

The Letter is intended to communicate key messages to the Council and external stakeholders, including members of the public. Our annual work programme, which includes nationally prescribed and locally determined work, has been undertaken in accordance with the Audit Plan that we issued 12 June 2014 and was conducted in accordance with the Audit Commission's Code of Audit Practice, International Standards on Auditing (UK and Ireland) and other guidance issued by the Audit Commission.

<b>Financial statements audit (including audit opinion)</b>	<p>We reported our findings arising from the audit of the financial statements in our Audit Findings Report on 29 September 2014 to the Audit Committee. The key messages reported were:</p> <ul style="list-style-type: none"><li>•The bank reconciliation was not presented for audit until mid September and given the deadline to provide the opinion was 30 September, the Council should look to preparing the bank reconciliation on a more timely basis.</li><li>•The method for accounting for the Collection Fund has changed from the prior year with more emphasis on creating provisions for Business Rate appeals for both current and future appeals. Work performed on the provision for appeals found that the Council had adequate provisions in place.</li><li>•The Council have correctly applied the new valuation methodology for property, plant and equipment required by the CIPFA Code of Practice by ensuring that all assets are valued up until 31 March 2014 rather than at the commencement of the 2013/14 financial year.</li></ul> <p>We issued an unqualified opinion on the Council's 2013/14 financial statements on 30 September 2014, meeting the deadline set by the Department for Communities and Local Government. Our opinion confirms that the financial statements give a true and fair view of the Council's financial position and of the income and expenditure recorded by the Council.</p>
<b>Value for Money (VfM) conclusion</b>	<p>We issued an unqualified VfM conclusion for 2013/14 on 30 September 2014.</p> <p>On the basis of our work, and having regard to the guidance on the specified criteria published by the Audit Commission, we are satisfied that in all significant respects the Council put in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources for the year ending 31 March 2014.</p>

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## Key messages

<b>Whole of Government Accounts</b>	We reviewed the consolidation pack which the Council prepared to support the production of Whole of Government Accounts. We reported that the Council's pack was consistent with the audited financial statements.
<b>Certification of grant claims and returns</b>	We have yet to complete our programme of grant claims and returns, the results of which will be reported to the December audit committee.
<b>Audit fee</b>	Our fee for 2013/14 has yet to be finalised, the results of which will be reported to the December audit committee. Further detail is included within appendix A.

# Appendix A: Reports issued and fees

We confirm below the fee charged for the audit.

## Fees

	Per Audit plan £	Actual fees £
Audit Fee	68,400	69,300
Grant certification fee	12,600	Tbc
<b>Total fees</b>	<b>81,000</b>	<b>Tbc</b>

## Audit fee

There is additional fee of £900 in respect of work on material business rates balances. This additional work was necessary as auditors are no longer required to carry out work to certify NDR3 claims. The additional fee is 50% of the average fee previously charged for NDR3 certifications for a District Council and is subject to agreement by the Audit Commission.

## Fees for other services

Service	Fees £
Advisory work on the Health Campus	900

## Reports issued

Report	Date issued
Audit Plan	June 2014
Audit Findings Report	September 2014
Certification report	tbc
Annual Audit Letter	October 2014



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**Report to:** Audit Committee

**Date of meeting:** 10 December 2014

**Report of:** Acting Head of Finance Shared Services

**Title:** External Auditor's Fraud Briefing

### 1.0 SUMMARY

- 1.1 This report gives details of the Audit Commission's *Protecting the Public Purse 2014* and provides comparative information for this Council.

### 2.0 RECOMMENDATIONS

- 2.1 That members note the contents of the Fraud Briefing

**Contact Officer:**

For further information on this report please contact: -  
Nigel Pollard, Acting Head of Finance, Shared Services  
Telephone extension: 7198  
email: [nigel.pollard@threerivers.gov.uk](mailto:nigel.pollard@threerivers.gov.uk)

**Report approved by:** Joanne Wagstaffe Director of Finance

### 3.0 **DETAILS**

- 3.1 The Audit Commission have produced a local report shown in Appendix 1 from their national publication *Protecting the Public Purse 2014* and is presented by Grant Thornton.
- 3.2 A representative from Grant Thornton UK LLP, the Council's appointed external auditors will be at the meeting to present the report.

### 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**

- 4.3.1 None Specific.

#### 4.4 **Potential Risks**

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

### **APPENDICES**

Appendix 1 Protecting the Public Purse – Fraud Briefing 2014,  
Watford Borough Council

# Protecting the Public Purse Fraud Briefing 2014

## Watford Borough Council

Page 59



# Purpose of Fraud Briefing



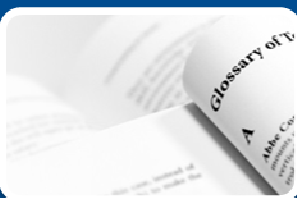
Provide an information source to support councillors in considering their council's fraud detection activities



Extend an opportunity for councillors to consider fraud detection performance, compared to similar local authorities



Give focus to discussing local and national fraud risks, reflect on local priorities and the proportionate responses needed



Be a catalyst for reviewing the council's current strategy, resources and capability for tackling fraud

# Understanding the bar charts

Outcomes for the first measure for your council are highlighted in yellow in the bar charts. The results of your comparator authorities are shown in the green bars.



Outcomes for the second measure for your council are highlighted as a green symbols above each bar. The results of your comparator authorities are shown in the white triangles.



A '\*' symbol has been used on the horizontal axis to indicate your council.

All data are drawn from council submissions on the Audit Commission's annual fraud and corruption survey for the financial year 2013/14.

In some cases, council report they have detected fraud and do not report the number of cases and/or the value. For the purposes of this fraud briefing these 'Not Recorded' records are shown as Nil.

# Comparator group

Broxbourne  
Cheltenham  
Dacorum  
Dartford  
East Hertfordshire  
Gloucester  
Hertsmere  
North Hertfordshire  
Rushmoor  
Spelthorne  
St. Albans  
Stevenage  
Three Rivers  
Tunbridge Wells  
Warwick  
Watford  
Welwyn Hatfield  
Woking  
Worcester

# Interpreting fraud detection results



Contextual and comparative information needed to interpret results



Detected fraud is indicative, not definitive, of counter fraud performance (*Prevention and deterrence should not be overlooked*)



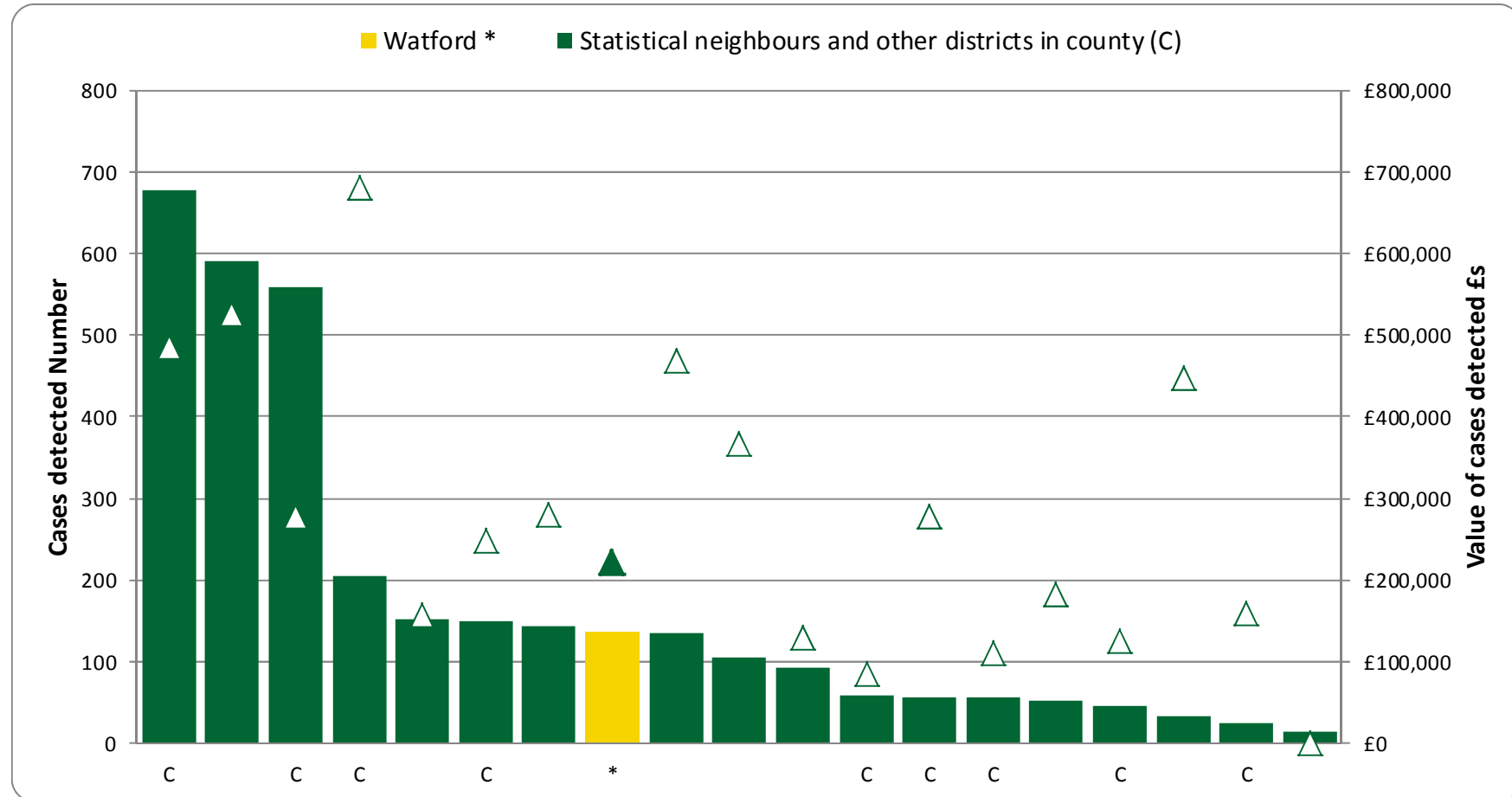
No fraud detected does not mean no fraud committed (*Fraud will always be attempted and even with the best prevention measures some will succeed*)



Councils who look for fraud, and look in the right way, will find fraud (*There is no such thing as a small fraud, just a fraud that has been detected early*)

# Total detected cases and value 2013/14 (Excludes Housing tenancy fraud)

## Watford



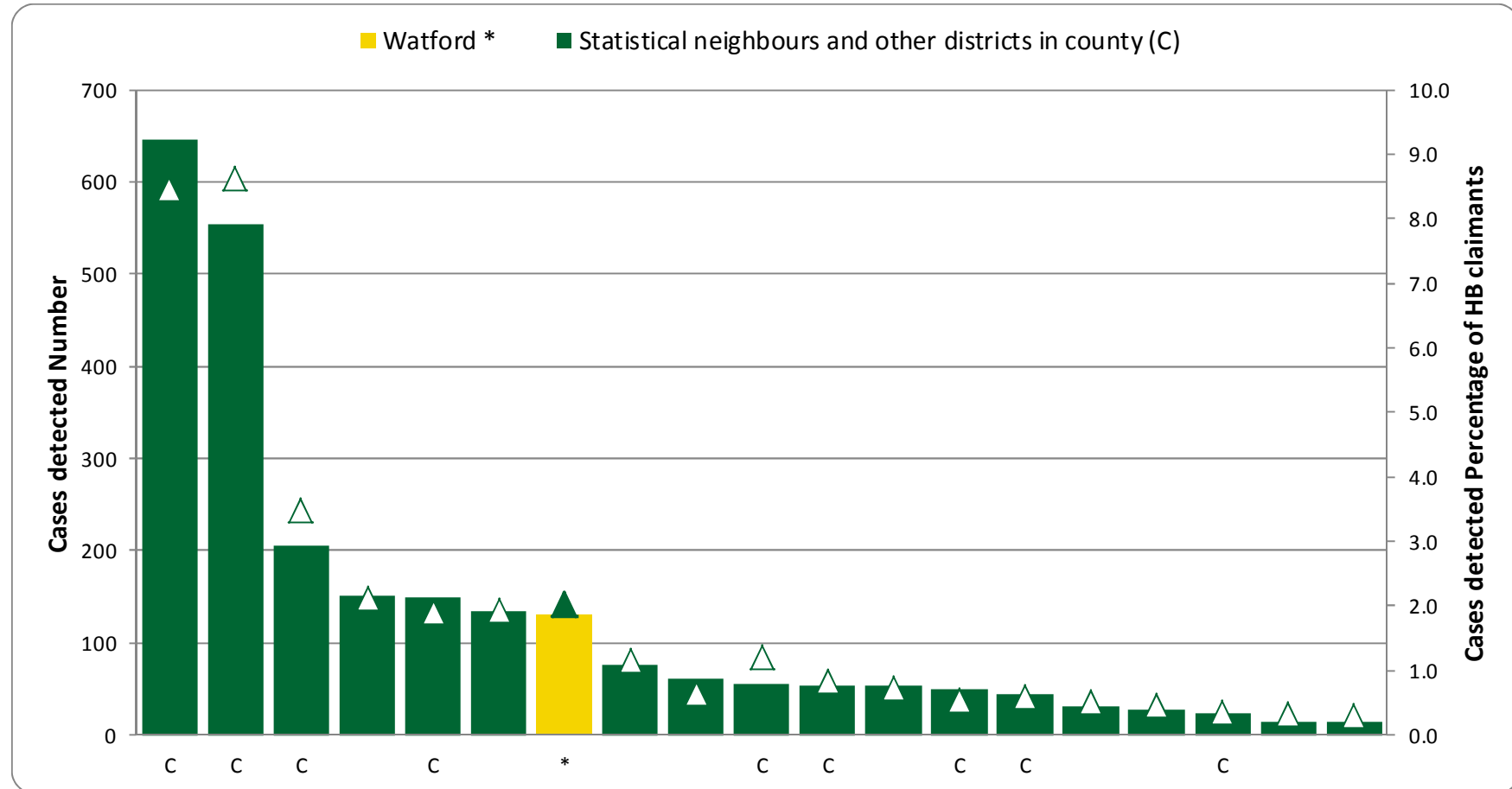
Watford detected 136 cases #. The value of detected fraud was £220,686 #.  
Average for statistical neighbours and county: 175 cases, valued at £278,026



# Housing Benefit (HB) and Council Tax Benefit (CTB) 2013/14

## Total detected cases, and as a proportion of housing benefit caseload

### Watford



Watford detected 131 cases of this type of fraud. The value of detected fraud was £218,686.

Average for statistical neighbours and county: 130 cases, valued at £275,858

## Council tax discount fraud 2013/14

Total detected cases, and value as a proportion of council tax income

### Watford



Watford did not detect any cases of this type of fraud.

Average for statistical neighbours and county: 40 cases, valued at £12,611

## Councils without housing stock 2013/14

### Housing tenancy fraud

4 per cent of social housing stock in London and 2 per cent outside London is subject to tenancy fraud

Second largest fraud loss to local government, £845 million

The Prevention of Social Housing Fraud Act 2013: criminalises tenancy fraud

Combined with housing associations the total loss in England, £1.8 billion

Councils have powers to investigate and prosecute tenancy fraudsters on behalf of housing associations

Should you be using this legislation and powers to work in partnership with local housing associations?

## Other frauds 2013/14

### Watford

Procurement: Watford did not detect any cases of this type of fraud.  
Total for statistical neighbours and county: 0 cases

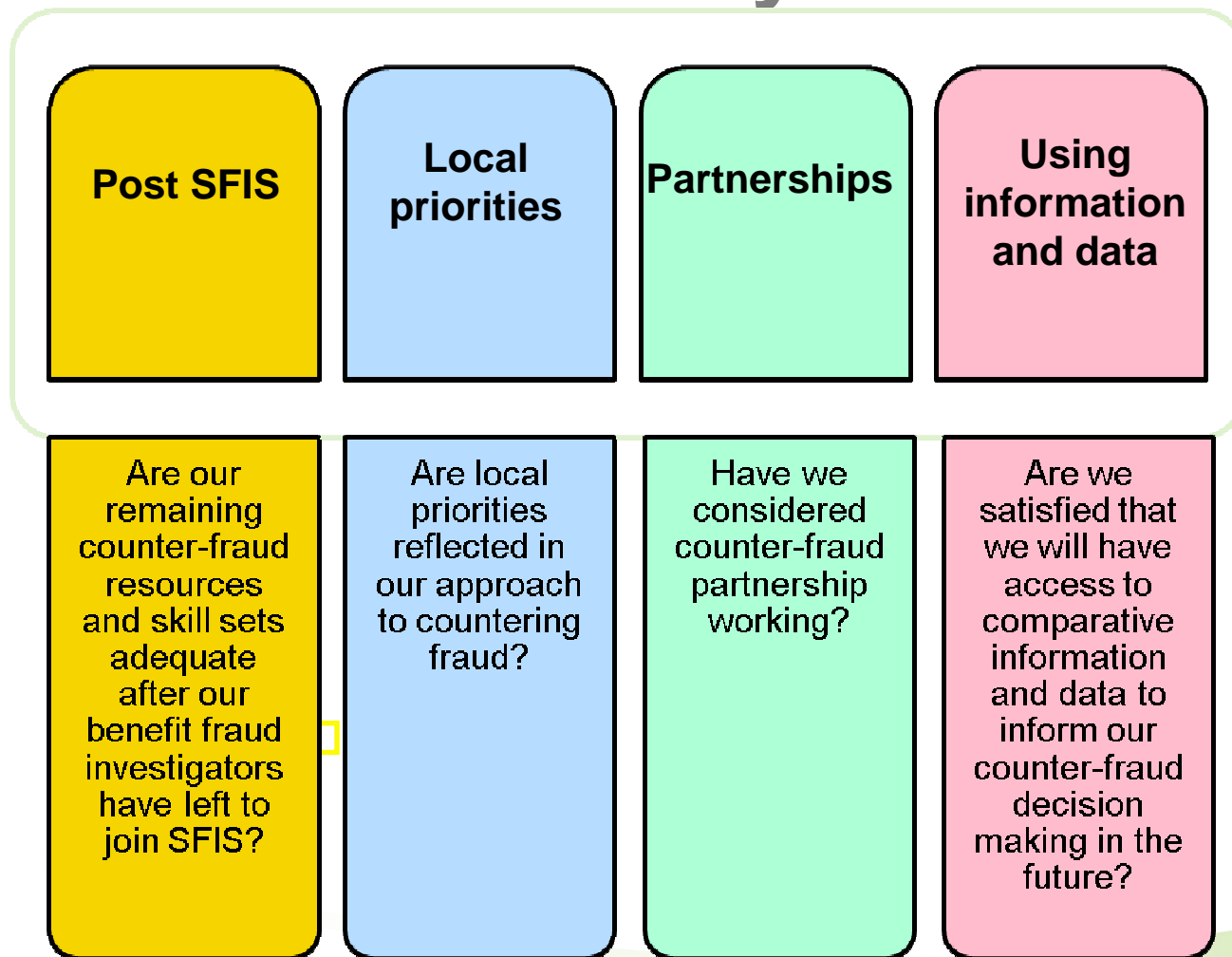
Insurance: Watford did not detect any cases of this type of fraud.  
Total for statistical neighbours and county: 1 case, valued at £0

Economic and third sector: Watford did not detect any cases of this type of fraud.  
Total for statistical neighbours and county: 0 cases

Internal: Watford detected 1 case of this type of fraud. The value of detected fraud was £2,000.  
Total for statistical neighbours and county: 7 cases, valued at £11,426

*Correctly recording fraud levels is a central element in assessing fraud risk.  
It is best practice to record the financial value of each detected case*

# Questions elected members and decision makers may wish to ask



# Any questions?



**Report to:** Audit Committee

**Date of meeting:** 10 December 2014

**Report of:** 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: -  
Nigel Pollard - Acting Head of Finance, Shared Services  
Telephone; extension: 7198  
email: [nigel.pollard@threeivers.gov.uk](mailto:nigel.pollard@threeivers.gov.uk)

**Report approved by:** Joanne Wagstaffe Director 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**

- 4.3.1 None Specific.

#### 4.4 **Potential Risks**

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

## **APPENDICES**

Appendix 1 External Audit Recommendations



# APPENDIX 1

Action	Priority	Responsibility	Action to Date	Resolved [✓ or X]	(Original) Implementation date
<p><b>Assurance for third party services</b></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>	Medium	Head of Corporate Strategy & Client Services	<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><b>X</b></p> <p>Part resolved</p>	<p>December 2013</p> <p>April 2014 to complete Third party policy</p> <p>September 2014</p>

			<p>Position June 2014</p> <p>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 &amp; other industry standard accreditations.</p> <p>Position September 2014</p> <p>The third party policy will now be issued to ITSG for approval in November 2014.</p> <p><b>Position November 2014</b></p> <p><b>Policy has been approved at ITSG on 21 October</b></p>	✓	<b>November 2014</b>
<p><b>Financial governance</b></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>	X	<p>December 2013</p> <p>July 2014</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> <p>Position September 2014</p> <p>Discussions have been on-going as to the content and format of the digest. A new version of the Finance Digest will be presented to Budget Panel at their October meeting</p> <p><b><i>Position November 2014</i></b></p> <p><b><i>A new version of the Finance Digest has been presented to the December meeting of the Budget Panel</i></b></p>	<p>✓ <b><i>Resolved</i></b></p>	<p><b><i>December 2014</i></b></p>
--	--	--	---	-------------------------------------	------------------------------------



**Report to:** Audit Committee

**Date of meeting:** 10 December 2014

**Report of:** Acting 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 December 2014
- 2.3 Agree removal of implemented recommendations (see Appendix 3)
- 2.4 Agree the changes to the implementation date for 18 recommendations (paragraph 2.6) for the reasons set out in Appendix 3.

#### **Contact Officer:**

For further information on this report please contact: -  
Nigel Pollard, Acting Head of Finance, Shared Services  
Telephone extension: 7198  
email: [nigel.pollard@threeivers.gov.uk](mailto:nigel.pollard@threeivers.gov.uk)

**Report approved by:** Joanne Wagstaffe Director 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 2014/15 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. Appendix 4 shows the position statement on the audit of the Charter Place development.
- 3.4 Since the Committee meeting in September 2014, there are eleven new requests for extensions to time to complete the implementation of the recommendations.
- 3.5 The table below summarises progress in implementation of the recommendations:

Year	Recommendations made.	Implemented	Not yet due	Outstanding & Request made for Extended Time	Percentage implemented %
2010/11	213	211	2	0	99
2011/12	114	111	0	3	97
2012/13	49	47	1	1	96
2013/14	93	66	15	12	71
2014/15	8	4	2	2	50

### 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

- 4.3.1 None Specific.

#### 4.4 Potential Risks

- 4.4.1 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







Watford Borough Council  
Audit Committee Progress Report  
10 December 2014

Recommendation

Members are recommended to:

- Note the Internal Audit Progress Report for the period to 17 November 2014
- Approve amendments to the Audit Plan as at 17 November 2014
- Agree removal of implemented recommendations (see Appendix B)
- Agree the changes to the implementation date for 18 recommendations (paragraph 2.6) for the reasons set out in Appendix B.

## Contents

- 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

- A Progress against the 2014/15 Audit Plan
- B 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 17 November 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 17 November 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 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 29 September 2014.

## 2. Audit Plan Update

### Delivery of Audit Plan and Key Audit Findings

- 2.1 As at 17 November 2014, 50% of the 2014/15 Audit Plan days had been delivered (calculation excludes contingency). Appendix A provides a status update on each individual deliverable within the audit plan.
- 2.2 The following 2014/15 reports have been finalised since September Audit Committee.

<b>Audit Title</b>	<b>Date of Issue</b>	<b>Assurance Level</b>	<b>Number and Priority of Recommendations</b>
Procurement & Contract Management Baseline Assessment Follow Up	Sep '14	N/A	Seven recommendations made in the original report issued in October 2013. Four have been implemented, one partially implemented and two are no longer applicable.
Veolia Contract Management Follow Up	Oct '14	N/A	Seven recommendations made in the original report issued in February 2014. Five have been implemented and two are no longer applicable.
NDR Anti-Avoidance Arrangements (shared plan)	Oct '14	Full	Two merits attention

### 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 all audit 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 November 2014, with full details given in Appendix B:

Year	Recommendations made No.	Implemented	Not yet due	Outstanding & request made for extended time	Percentage implemented %
2010/11	213	211	2	0	99%
2011/12	114	111	0	3	97%
2012/13	49	47	1	1	96%
2013/14	93	66	15	12	71%
2014/15	8	4	2	2	50%

- 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 18 recommendations, as detailed in Appendix B, 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 Procurement and Contract Management Baseline Assessment,
  - e) One for Housing Redesign,
  - f) One for Council Tax,
  - g) One for Budget Monitoring,

- h) One for Creditors,
- i) One for Debtors,
- j) Five for Cyber Risk,
- k) One for Health & Safety,
- l) Two for SLM & HQ Theatres Contract Management.

### Proposed Audit Plan Amendments

2.7 Since September 2014 Audit Committee, the following amendments to the 2014/15 Audit Plan have been agreed with officers of the Council and are detailed below for Audit Committee approval:

- Enforcement – audit cancelled as there is only limited value in audit involvement in 2014/15 in view of current service developments in this area. Area to be considered for inclusion in the 2015/16 Audit Plan. Fourteen days returned to contingency for reallocation to other audits.
- Use of Consultants – new audit added to the 2014/15 Audit Plan from the approved reserve list. Budget of eight days allocated from contingency.
- Vinci Parking Contract - new audit added to the 2014/15 Audit Plan from the approved reserve list. Budget of five days allocated from contingency.
- Contract Payments – scope of the audit extended and an additional four days taken from contingency has been agreed with management.

## 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.

<b>Performance Indicator</b>	<b>Annual Target</b>	<b>Profiled Target to 17 November 2014</b>	<b>Actual to 17 November 2014</b>
<b>1. Planned Days</b> – percentage of actual billable days against planned chargeable days completed (excluding unused contingency)	95%	55%	50%
<b>2. Planned Projects</b> – percentage of actual completed projects to draft report stage against planned completed projects (excludes 2012/13 completion and 'on-going' pieces)	95%	36% (10 projects to draft)	32% (9 projects to draft)
<b>3. Client Satisfaction</b> – percentage of client satisfaction questionnaires returned at 'satisfactory' level	100%	100%	100%
<b>4. Number of High Priority Audit Recommendations agreed</b>	95%	95%	None yet made in 2014/15

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				
<b>Key Financial Systems</b>								
Benefits (shared)					15	Yes	2	Terms of Reference (ToR) issued – audit to start Dec 2014
Council Tax (shared)					12	Yes	11.5	Draft report issued
Creditors (shared)					9	Yes	1	ToR issued – audit to start January 2015
Debtors (shared)					11	Yes	10.5	Draft report issued
Main Accounting CRSA Yr1 (shared)					15	Yes	1.5	ToR issued – audit to start January 2015
NDR (shared)					12	Yes	4	In fieldwork
Payroll (shared)					14	Yes	3	In fieldwork
Treasury Management CRSA Yr1					5	Yes	0.5	ToR issued – audit to start December 2014
Budgetary Control					8	Yes	0.5	ToR issued – audit to start January 2015
<b>Operational Audits</b>								
Asset Management					8	Yes	0.5	In planning – audit to start quarter 4
Community Centres	Full	0	0	0	6	Yes	6	Final report issued

AUDITABLE AREA	LEVEL OF ASSURANCE	RECS			AUDIT PLAN DAYS	LEAD AUDITOR ASSIGNED	BILLABLE DAYS COMPLETED	STATUS/COMMENT
		H	M	MA				
Community Grants					6	Yes	1	ToR issued – audit to start December 2014
Enforcement					1	Yes	1	Audit cancelled
Health Campus	N/A	-	-	-	0	N/A	0	Audit cancelled
Sickness Absence (shared)					8	Yes	7	In quality review
<b>Procurement</b>								
Charter Place Development	N/A	-	-	-	1	Yes	1	Audit closed
Procurement & Contract Management Baseline Assessment Follow Up	N/A	-	-	-	3	Yes	3	Final report issued
Sport & Leisure Management Ltd (SLM) and HQ Theatres Contract Management	Substantial	0	1	5	12	Yes	12	Final report issued
Veolia Contract Monitoring Follow Up	N/A	-	-	-	5	Yes	5	Final report issued
Contract Payments					16	Yes	9	In fieldwork
Use of Consultants					8	Yes	1	In planning – audit to start December 2014
Vinci Parking Contract					5	Yes	1	In planning – audit to start December 2014
<b>Counter Fraud</b>								
Review of counter-fraud					5	No	0	Planned for quarter 4

AUDITABLE AREA	LEVEL OF ASSURANCE	RECS			AUDIT PLAN DAYS	LEAD AUDITOR ASSIGNED	BILLABLE DAYS COMPLETED	STATUS/COMMENT
		H	M	MA				
arrangements (shared)								
<b>Risk Management and Governance</b>								
Risk Management					5	Yes	1	ToR issued – audit to start February 2015
Corporate Governance					5	Yes	1	ToR issued – audit to start February 2015
<b>IT Audits</b>								
Disaster Recovery (shared)					12	PwC	1	In planning – audit to start December 2014
IT Operations & Contract Management (shared)					15	PwC	1	In planning – audit to start December 2014
IT Change Control (shared)					15	Yes	14	Draft report issued
<b>SIAS Joint Work</b>								
NDR Anti-Avoidance Arrangements (shared)	Full	0	0	2	8	Yes	8	Final report issued
Risk Management & AGS					2	Yes	1	In fieldwork
<b>Ad Hoc Advice</b>								
Ad hoc advice	N/A				3	N/A	1	On-going
<b>Contingency</b>								

AUDITABLE AREA	LEVEL OF ASSURANCE	RECS			AUDIT PLAN DAYS	LEAD AUDITOR ASSIGNED	BILLABLE DAYS COMPLETED	STATUS/COMMENT
		H	M	MA				
Unused contingency	N/A				2	N/A	0	To be allocated
<b>Strategic Support</b>								
Head of Internal Audit Opinion 2013/14	N/A				2	N/A	2	Complete
External Audit Liaison	N/A				1	N/A	0.5	On-going
Audit Committee	N/A				12	N/A	8	On-going
Monitoring & Client Liaison	N/A				10	N/A	7	On-going
2015/16 Audit Planning	N/A				6	N/A	0.5	In progress
SIAS Development	N/A				3	N/A	3	Complete
Follow-up of recommendations	N/A				10	N/A	7	On-going
<b>Completion of 2013/14 audits</b>								
Time required to complete work commenced in 2013/14 (12 days shared; 4 days WBC)	Various				16	Various	16	Complete
<b>WBC TOTAL</b>					<b>149</b>		<b>77.5</b>	
<b>SHARED SERVICES TOTAL</b>					<b>163</b>		<b>76.5</b>	
<b>COMBINED TOTAL</b>					<b>312</b>		<b>154</b>	

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> <p>November 2014</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> <p>Position – August 2014 Ongoing issues with the performance of Appgate, the W3R homeworking solution, and therefore the rollout has been suspended until a resolution has been found.</p> <p><b>Position – October 2014</b> <b>Appgate issues resolved. Tokens are now being reissued to W3R.</b></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
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"> <li>• 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;</li> <li>• Devices should be set to 'Non-discoverable' or 'Hidden' to help prevent information disclosure by short distance data transfer; and</li> <li>• Users should be restricted from reconfiguring the security settings on devices.</li> </ul> <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>	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 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>	ICT Client Manager	March 2013	x	<p>March 2014</p> <p>Dec 2015 (Not yet due)</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>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 to Dec 2015, in line with PSN requirements to manage data on mobile devices.</p> <p>Position – May 2014 Recommendation not yet due for implementation.</p> <p>Position – August 2014 Not yet due</p> <p><b>Position – October 2014</b> <b>Not yet due</b></p>				

## 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>	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> <p><b>Feb 2015</b></p>

## IT Project Management 2011/12

Final report issued November 2011

Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved x or ✓	Revised Deadline
			<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> <p>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.</p> <p>Position – February 2014 No change.</p> <p>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.</p> <p>Position – August 2014 On track. Report to be completed by end of September.</p> <p><b>Position - October 2014</b> <b>IT Strategy Report Completed. Requires sign off and agreed way forward from both Councils.</b></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
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 place.	Essential	<p>Agreed</p> <p>Position - January 2013 This work will be undertaken by Capita during transition and transformation.</p> <p>Position - May 2013 As above, Capita will propose a full disaster recovery plan, post data-centre move (scheduled for Q4 2013).</p> <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</p>	ICT Client Manager	May 2013	<p>*</p> <p>In progress</p>	<p>Dec 2013</p> <p>May 2014</p> <p>Sept 2014</p> <p>Oct 2014</p> <p><b>Feb 2015</b></p>

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
			<p>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 10<sup>th</sup> 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> <p>Position – August 2014 Revised backup solutions documented and are currently being costed by Capita ready for implementation in line with the data centre migration. Backup solution implementation target was mid Sept, and has been revised to end of Oct 2014.</p> <p><b>Position - October 2014</b> <b>As above. DC move timeframe extended to migrate services/hardware from mid Dec 2014 to end of Jan 2015.</b></p>				
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	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</p>	ICT Client Manager	March 2013	<p>x (part resolved)</p>	<p>Dec 2013</p> <p>Apr 2014</p> <p>June 2014</p> <p>Dec 2014</p>

## 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
	tape restores are performed when not otherwise tested.		<p>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> <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</p>				<i>Feb 2015</i>

## 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
			<p>with data centre migration plans.</p> <p>Position – August 2014 Data Centre Migration scope has expanded to include additional works to de-risk “Lift and shift” of W3R equipment. For example where there is aged equipment e.g. file and print server for Watford, this data will be transferred to the new SAN (Storage Area Network) prior to the move itself. This has therefore contributed to the movement of the Data Centre migration deadlines.</p> <p><b>Position - October 2014</b> <b>As above. DC move timeframe extended to migrate services/hardware from mid Dec 2014 to end of Jan 2015.</b></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>	ICT Client Manager	November 2013	* (part resolved)	Dec 2013  May 2014  Sept 2014  Nov 2014  <b>Feb 2015</b>

## IT Server Virtualisation (ICT) 2012/13

Final report issued December 2012

Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved x or ✓	Revised Deadline
			<p>Position – February 2014 VMWare design document completed and signed off. This doc includes a review of all current virtual servers. Awaiting implementation in line with data centre migration.</p> <p>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.</p> <p>Position – August 2014 This is progressing as per the update above. Data Centre Migration scope has expanded to include additional works to de-risk “Lift and shift” of W3R equipment.</p> <p><b>Position - October 2014</b> <b>As above. DC move timeframe extended to migrate services/hardware from mid Dec 2014 to end of Jan 2015.</b></p>				

Risk Management 2012/13							
Final report issued May 2013							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
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"> <li>- Detailed action to be taken,</li> <li>- Officer(s) responsible for taking action,</li> <li>- Timescales for implementing appropriate action.</li> </ul>	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> <p>Position – August 2014 Action plans discussed at Group. Not yet implemented.</p> <p><b>Position – November 2014 Not yet due</b></p>	Head of Democracy & Governance	30 <sup>th</sup> 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> <p><b>Mar 2015</b></p>

## Audit Plan 2013/14

Procurement and Contract Management Baseline Assessment 2013/14							
Final report issued October 2013							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved x 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> <p>Position – August 2014 Not yet due</p> <p><b>Position – November 2014 In progress</b></p>	Corporate Procurement Manager	31 January 2014	x	<p>31 March 2014</p> <p>November 2014</p> <p><b>31 Jan 2015</b></p>

Housing Redesign 2013/14							
Final report issued December 2013							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved x or ✓	Revised Deadline
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> <p>Position – August 2014 Workshop has taken place and partners have proposed options regarding the Herts Choice Homes Service Level agreements which set out how much of the shortlisting process is carried out by registered providers. Good practice regarding verification of applicants to be circulated for partner consideration. Partners need to assess the resources required to carry out more or less of the shortlisting process and appropriate redrafting of SLAs and training will need to be undertaken.</p> <p><b>Position – November 2014</b> <b>Further workshop scheduled November.</b></p>	Housing Supply Manager	31 March 2014	x	<p>28 July 2014</p> <p>31 December 2014 (not yet due)</p>

Housing Redesign 2013/14							
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.  Position – August 2014 Due at Cabinet October 2014.  <b>Position – November 2014</b> <b>Policy approved at Cabinet October 14.</b> <b>Currently in implementation phase including testing of systems and designing processes.</b>	Housing Section Head	31 August 2014	✓	1 Sept 2014  13 October 2014
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.  Position – August 2014 Not yet due	Housing Supply Manager  Housing Demand Manager	31 March 2014	*	November 2014  <b>April 2015</b>

Housing Redesign 2013/14							
Final report issued December 2013							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
			<i>Position – November 2014</i> <i>As above – processes in design phase as part of implementation (go live date now April 15)</i>				

Veolia Contract 2013/14							
Final report issued February 2014							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
02	To provide early warning of Veolia and other key contractors used by the council entering into financial difficulty, it would be beneficial for the council to introduce corporate arrangements to monitor on-going financial viability of the main service providers and suppliers, i.e. using a credit agency, so that there is a permanent watch on these companies and the council is informed of any deterioration in their financial position.	Merits Attention	Agreed  Position - February 2014 Not yet due  Position – May 2014 Not yet due  Position – August 2014 Not yet due  <b>Position – November 2014 Completed</b>	Lesley Palumbo, Head of Corporate Strategy and Client Services	On-going (to be reviewed 12 months after issue of final report)	✓	
03	(2) The client team would like to record their inspections directly on to MIMS using electronic devices rather than maintaining the current paper based system; this is something we would endorse and encourage management to address in a	Medium	Agreed  Position – February 2014 Not yet due  Position – May 2014 Not yet due	Jamie Sells, Environmental Services Client Manager (Waste and Recycling) and Paul Rabbitts, Environmental	Sept 2014	✓	

Veolia Contract 2013/14							
Final report issued February 2014							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
	timely manner.		<p>Position – August 2014 It has now been agreed that the client team for the VES contract will have use of one handset which will allow MIMS to be interrogated whilst mobile. This is currently on track for a September start.</p> <p><b>Position – November 2014</b> <b>The Client Team now have use of a mobile handset which allows MIMS to be interrogated.</b></p>	Services client Manager (Parks and Streets)			

Counter Fraud Arrangements in the Shared Service Benefit Fraud Team 2013/14							
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	*	Dec 14



## Counter Fraud Arrangements in the Shared Service Benefit Fraud Team 2013/14

Final report issued February 2014

Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
			<p>Position – August 2014 The fraud service with Sfis scheduled for 2015 has lost 2 members of staff. It is currently exploring options. Until this position is agreed no changes are appropriate as it would take resources away from reactive referrals. Matter to be agreed by Jo Wagstaffe.</p> <p><b>Position – October 2014</b> <b>Not yet due</b></p>				
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> <p>Position – August 2014 The fraud service with Sfis scheduled for 2015 has lost 2 members of staff. It is currently exploring options including exercises appropriate to identify empty properties and NNDR avoidance. Until this position is agreed no changes are appropriate as it would take resources away from reactive referrals. Matter to be agreed by Jo Wagstaffe.</p> <p><b>Position – October 2014</b> <b>Not yet due</b></p>	Fraud Manager	1 June 2014	*	Dec 14
03	The Benefits Fraud Shared Service should consider undertaking a proactive intervention exercise to	Merits Attention	Agreed. Target date is to agree proposals as above.	Fraud Manager	1 June 2014	*	Dec 14

Counter Fraud Arrangements in the Shared Service Benefit Fraud Team 2013/14							
Final report issued February 2014							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
	investigate Single Person Discount cases.		<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 Not yet due</p> <p>Position – August 2014 We have data from NFI to explore with Revs and Bens – this is proactive in addition to matching that takes place with County. It is yet to be assessed.</p> <p><b>Position – October 2014</b> <b>Not yet due</b></p>				

Asset Management 2013/14							
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	<p>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.</p> <p>Position – May 2014 Not yet due</p> <p>Position – August 2014 Not yet due</p>	Jane Custance, Head of Regeneration and Development	30 September 2014	✓	

Asset Management 2013/14 Final report issued February 2014							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved x or ✓	Revised Deadline
			<i>Position – November 2014 Final report has been received. A series of recommendations will be presented to Cabinet in the New Year. A PID has been produced and agreed at Officer level to address issues arising from Atrium. This is the subject of a growth bid.</i>				
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  Position – August 2014 Not yet due  <i>Position – November 2014 Implemented</i>	Jane Custance, Head of Regeneration and Development	30 September 2014	✓	

Council Tax 2013/14 Final report issued April 2014							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved x or ✓	Revised Deadline
01	Procedures covering key risk areas and single points of failure for the Revenues Team should be	Merits Attention	Agreed. The service is currently reviewing all practices and procedures within the Revenues Service including recovery of debts, This	Robert Della-Sala, Head of Revenues and	30 September 2014 (Not yet due)	✓	

Council Tax 2013/14							
Final report issued April 2014							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
	documented and reviewed on a regular basis.  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 functions within the Academy system or other existing written guidance.		review will be completed by end of June 2014.  Procedure notes will be documented following the review.  Position – May 2014 Not yet due  Position – August 2014 Not yet due  <b>Position – October 2014</b> <b>Review has been completed but will be on-going as the new Revenues Manager is now undertaking a deeper review of the service areas.</b>	Benefits			
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	Agreed. We are going to work out a programme of reviews for this year. Because of the backlog this has not previously been possible.  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  Position – August 2014 Not yet due  <b>Position – October 2014</b> <b>We have completed the full SPD Review with Datank (as at 30/9) and have now also started a review of Disabled discounts and</b>	Robert Della-Sala, Head of Revenues and Benefits	In year and completed by 31 March 2015	* (On-going)	

Council Tax 2013/14 Final report issued April 2014							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved x or ✓	Revised Deadline
			<i>student exemptions. The system is being cleansed so that we have review dates for all discount types going forward with no open ended awards.</i>				
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	<p>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.</p> <p>Debts with bailiff's will be managed properly after the cleaning exercise is over.</p> <p>Position – May 2014 Not yet due</p> <p>Position – August 2014 Not yet due</p> <p><b>Position – October 2014</b> <b>All HB overpayments have been reviewed and deduction rates reviewed as well. Non-economic debts have now also been written off.</b></p> <p><b>We are currently doing a match for claimants who are employed who have outstanding overpayments so that we can start attachment of earnings orders.</b></p> <p><b>Cases that require tracing are being sent to Luton who have a success rate of over 40% compared to our 20%. All traces will have been completed by 31/3.</b></p>	Robert Della-Sala, Head of Revenues and Benefits	30 September 2014 (Not yet due)	✓	

Council Tax 2013/14							
Final report issued April 2014							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
			<i>The bailiff contract is out for renewal from 1/1/15. Bailiff companies have been advised to return all untraced debt by 31/3/15.</i>				
09	Differences within the reconciled Direct Debit amounts should be detected and rectified promptly.	Medium	<p>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.</p> <p>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.</p> <p>Position – May 2014 Not yet due</p> <p>Position – August 2014 Not yet due</p> <p><b>Position – October 2014 In progress</b></p>	Robert Della-Sala, Head of Revenues and Benefits	30 September 2014 (Not yet due)	*	<b>31 March 2015</b>

Budget Monitoring 2013/14							
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"> <li>1) Procedure notes for the new system should be documented to reflect changes in established processes.</li> <li>2) Thereafter, review of these procedure notes should be undertaken periodically.</li> </ol>	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> <p>Position – August 2014 Not yet due</p> <p><b>Position – November 2014</b></p>	Finance Managers (Stephen Exton / Brian Collett)	30 September 2014 (Not yet due)	*	<b>31 Dec 2014</b>
02	<p>Recommendation to be considered post SIAS comparative review (currently in progress):</p> <ol style="list-style-type: none"> <li>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.</li> <li>2) Services not sending any returns should be chased by the Finance Shared Service to ensure compliance with the established process.</li> </ol>	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> <p>Position – August 2014 Leadership Team agreed new process August 2014.</p> <p><b>Position – November 2014</b> <b>New process started in period 06 (September 2014), see attached example form.</b></p>	Heads of Services (Leadership Team) & Finance Managers (Stephen Exton / Brian Collett)	31 July 2014	✓	30 Sept 2014

Creditors 2013/14							
Final report issued April 2014							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved x 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> <p>Position – August 2014</p> <p>1. Email will be sent in September to remind all staff to retain hardcopies of documentation in respect of new suppliers.</p> <p>2. Where new suppliers are created entirely by Finance staff without an appropriate signed document 2 different members of staff are involved in creating the record</p> <p>3. Senior Finance Officer will create a form to</p>	Tracy Langley – Senior Finance Officer	30 September 2014	✓	



Creditors 2013/14							
Final report issued April 2014							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
			<p>standardise how changes to supplier Bank details are recorded – Will be done by 30<sup>th</sup> September</p> <p>4. Finance Managers and Senior Accountants will continue to run the report on BM II which highlights Bank changes before releasing BACS payments. This is considered sufficient control as robust controls are in place around Bank changes.</p> <p><b>Position – October 2014</b> <b>Form created and in use. Reminders sent. So resolved.</b></p>				
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	<p>Procedure notes and policies rarely change but are kept under review. Agreed to implement a review with Heads of Service.</p> <p>Position – May 2014 Heads of Service have been contacted for confirmation of limits awaiting responses. 22/05/14.</p> <p>Position – August 2014 Review undertaken for Watford May 2014. Three Rivers will be reviewed by the Head of Finance shortly. We are looking to change card providers in the near future so a full review will be made then.</p> <p><b>Position - October 2014</b> <b>Director of Finance agreed existing limits but a review of card holders is being undertaken now so the whole situation will be reviewed.</b></p>	Tracy Langley – Senior Finance Officer	30 September 2014 (Not yet due)	<b>*</b> <b>(part met)</b>	<b>31 December 2014</b>

<b>Main Accounting 2013/14</b>							
Final report issued April 2014							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
01	<p>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.</p> <p>This control procedure should be evidenced, either through an electronic audit trail on e-Fin, or confirmed by a senior officer for review purposes.</p>	Medium	<p>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.</p> <p>Position – May 2014 Not yet due</p> <p>Position – August 2014 Not yet done will be completed by End of December 2014 together with a review approval levels.</p> <p><b>Position – October 2014</b> <b>Not yet due</b></p>	Tracy Langley – Senior Finance Officer	30 September 2014 (Not yet due)	*	31 December 2014

<b>Debtors 2013/14</b>							
Final report issued May 2014							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
02	<p>i) Remind staff of the need to follow up aged debt in accordance with Council policy.</p> <p>ii) Increase monitoring of aged debt categories to ensure that debts are being chased in accordance with debt recovery</p>	Medium	<p>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.</p> <p>This will include a review of bailiffs / committals and the re-introduction of</p>	Robert Della-Sala, Head of Revenues and Benefits	30 September 2014 (Not yet due)	*	<b>31 March 2015</b>

Debtors 2013/14							
Final report issued May 2014							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
	procedures.		<p>bankruptcy action.</p> <p>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.</p> <p>Position – May 2014 Not yet due</p> <p>Position – August 2014 Aged debts are now being monitored on a monthly basis and reported to Leadership Board. Bailiff monitoring has just started. The bailiff module will not be implemented due to on-going IT problems.</p> <p><b>Position – October 2014</b> <b>Bailiff module will go live by 31/12/14.</b></p> <p><b>All aged debts are now being monitored monthly.</b></p> <p><b>Work has started on liquidation/bankruptcy cases.</b></p>				
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.	Medium	<p>It is intended to introduce a QA process into Revenues during Q2. This will include 10% sampling of cases which will be documented.</p> <p>Position – May 2014 Not yet due</p> <p>Position – August 2014</p>	Robert Della-Sala, Head of Revenues and Benefits	30 September 2014	*	31 March 2015 (Not yet due)

<b>Debtors 2013/14</b>							
Final report issued May 2014							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
	ii) As a deterrent and to improve accuracy consider obtaining authorisation from the individual or service who raised the initial request.		<i>Position – October 2014 Not yet due</i>				

<b>Cyber Risk 2013/14</b>							
Final report issued June 2014							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
01	<p>Management should ensure that the Information Security policy is published and communicated to staff at the earliest opportunity.</p> <p>As the same is dependent on the security awareness training programme, management should prioritise the training programme to ensure staff are trained and aware of their security responsibilities.</p>	Medium	<p>Information Security Policy is in the process of being updated again due to the data classification scheme change by central government from April 1<sup>st</sup> 2014.</p> <p>Information Security training module needs to be altered to reflect the classification change and then deployed in conjunction with the policies to all users of the network.</p> <p>Position – August 2014 Not yet due</p> <p><i>Position - October 2014 Policy changes including revision of data classification scheme approved at ITSG – Aug 5 meeting. Agreed that data classification training required as part of Info Sec training module. Currently being drafted.</i></p>	Emma Tiernan – ICT Section Head	30 September 2014 (Not yet due)	* (partly met)	Nov 2014  <i>Dec 2014</i>

Cyber Risk 2013/14							
Final report issued June 2014							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved x or ✓	Revised Deadline
02	<p>ICT Management, in conjunction with Capita, should conduct a detailed risk assessment to ensure all key risks and mitigating controls are identified.</p> <p>Specifically, cyber risks should be considered at the appropriate level on a regular basis by appropriately experienced / qualified staff.</p> <p>Management should be clear on the objective of the risk assessment (for example, what are they trying to protect) and have clarity over what is critical to both Councils.</p> <p>The risk assessment should capture both internal and external threats and particularly focus on user awareness and training.</p>	Medium	<p>Cyber risk has been included as a specific agenda item on the Information Security fortnightly meeting.</p> <p>Risk assessment will be scheduled as a high priority, with a view to working with Capita to update the risk register accordingly.</p> <p>Regarding establishing what the Council is trying to protect, this is a large task around classifying Council data, hence the Dec 2014 target date.</p> <p>Position – August 2014 Information Security training module drafted.</p> <p>Security policy revision to include Data Classification completed and approved at ITSG – 5<sup>th</sup> August 2014.</p> <p><b>Position – October 2014 Not yet due</b></p>	Emma Tiernan – ICT Section Head	31 December 2014 (Not yet due)	x	
03	<p>Management should ensure the data loss prevention policy is developed and published at the earliest. As part of this process, management should:</p> <p>a) Consider all possible media for data loss and risk assess the various options.</p> <p>b) Encryption procedures should be considered to ensure only authorised devices are used.</p> <p>c) User training should be</p>	High	<p>a) Encrypted media devices are in the process of being deployed, however the aged desktop estate restricts a technical ability to “use” to Council devices only. This requirement to restrict will be included within the “IT Improvement Roadmap”.</p> <p>b) Existing policies will be reviewed, updated accordingly and changes reflected within the Information Security training e-module.</p>	Emma Tiernan – ICT Section Head	<p>30 June 2015 (Not yet due)</p> <p>30 September 2014</p>	<p>x</p> <p>x</p>	<b>Dec 2014</b>

Cyber Risk 2013/14							
Final report issued June 2014							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
	considered a key element of the process to enable a successful rollout.		<p>Position – August 2014</p> <p>a) Not Yet Due</p> <p>b) Policies updated and approved at 8<sup>th</sup> Aug 2014 ITSG and training module drafted.</p> <p><b>Position – October 2014</b></p> <p><b>Part A - Not yet due. This is within scope of ModerniseIT.</b></p> <p><b>Part B – Policies revised and updated. Info Sec e-learning module currently being written.</b></p>				
04	A periodic security training plan should be developed to ensure all staff at the Councils are aware of their responsibilities. The training plan should be incorporated for new joiners and existing staff.	Medium	<p>In progress. This requires updating as per the recommendations above, as well as to reflect the change in data classification terms.</p> <p>Position – August 2014</p> <p>Drafted – This will be written within Composica software– on site electronic training tool. All users will be tracked as they complete the training.</p> <p><b>Position – October 2014</b></p> <p><b>As above. This is in progress.</b></p>	Emma Tiernan – ICT Section Head	30 September 2014	*	Nov 2014 <b>Dec 2014</b>
05	Management should ensure that procedures performed by Capita to identify security threats are evidenced and captured for review at the monthly service reporting meeting. Such procedures, where considered as controls, should be documented within the risk register (please refer to point 2 above).	Medium	<p>Monthly security management information reporting is in place. This needs to be developed further to align with appropriate actions on the operational risk register.</p> <p>Position – August 2014</p> <p>In progress, operational risk register is in the process of being reviewed.</p>	Emma Tiernan – ICT Section Head	30 September 2014	*	<b>Dec 2014</b>

Cyber Risk 2013/14							
Final report issued June 2014							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
			<b>Position – October 2014</b> <i>This recommendation has been delayed due to a change in Capita staffing. The service delivery manager whose responsibility this is has been exited and is currently being replaced. Please note monthly Info Sec reporting is in place.</i>				
06	Management should ensure that a user access policy is drafted and published. Management could consider including the policy requirements as part of the existing IT Security policy.	Merits Attention	The policy is to be created.  Position – August 2014 Not yet due  <b>Position – October 2014</b> <b>Not yet due</b>	Emma Tiernan – ICT Section Head	31 December 2014 (Not yet due)	*	
07	Management should ensure that leaver accounts are removed on a timely basis. Leaver accounts should be disabled immediately after the leaving date and deleted after a short period of time.	Medium	As per recommendation 6, a user management policy should be created with associated procedures. This needs to be deployed appropriately to staff.  Section Head to take this up with Capita Service Delivery Management.  Position – August 2014 Not yet due  <b>Position – October 2014</b> <b>Not yet due</b>	Emma Tiernan – ICT Section Head	31 December 2014 (Not yet due)	*	
08	A process should be implemented to review incidents on a monthly basis and analyse the impact of such incidents.  Further, this review should identify	Merits Attention	In progress. Vacant ICT Client Manager post filled as at 6 <sup>th</sup> of May 2014. Statistics and performance management information is reviewed by the client management team on a monthly basis and reported to IT steering group. Provision of trend information and	Emma Tiernan – ICT Section Head	30 September 2014	*	Dec 2014 (Not yet due)

Cyber Risk 2013/14							
Final report issued June 2014							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
	actions to be taken to prevent such incidents from taking place in the future.		<p>problem management is not currently as effective as it needs to be.</p> <p>Position – August 2014 W3R client management team has passed an account improvement plan to Capita, included within this is a focus on problem management. In addition to this W3R have provided Capita with a detailed requirements list in relation to management information to be provided with a specific focus on trending.</p> <p><b>Position – October 2014</b> <b>As above – account recovery is in progress.</b></p>				
09	There should be formal, scheduled review and testing of the Disaster Recovery Plan on a periodic basis.	Medium	<p>In progress. Agreed as an outcome and deliverable of the data centre migration.</p> <p>Position – August 2014 Not yet due</p> <p><b>Position – October 2014</b> <b>Deadline revised in line with DC move.</b></p>	Emma Tiernan – ICT Section Head	31 December 2014 (Not yet due)	*	<b>Feb 2015</b>

Health Campus 2013/14							
Final report issued June 2014							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
04	The Council should confirm and approve the project methodology to	Medium	Business Plans for the infrastructure and each development zone are being updated setting	Programme Manager	30 June 2014	*	Dec 14 (Not yet)



Health Campus 2013/14 Final report issued June 2014							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
	be used.		<p>out milestones/target dates, risks and issues as well as financial monitoring information. Any issues on the critical path will be highlighted.</p> <p>These will be reviewed on an on-going basis at both Operational Board and Partnership Board meetings.</p> <p>Position – August 2014 Detailed business plans are being prepared and will shortly be issued in draft form.</p> <p><b>Position – November 2014</b> <b>Not yet due</b></p>				due)
05	A detailed benefits realisation plan should be put in place at the earliest opportunity. This should be approved by the Partnership Board.	Medium	<p>Summary of discussion on 30 April:</p> <p>Management is confident that outputs are clear in the BAFO document and business plan. These relate to job creation and land remediation.</p> <p>Detailed plans for delivery are being developed which will specify success factors associated with delivery of benefits.</p> <p>Position – August 2014 This work is in hand and a full report is anticipated by Dec 2014.</p> <p><b>Position – November 2014</b> <b>Not yet due</b></p>	Programme Manager	30 June 2014	*	Dec 14 (Not yet due)

Health Campus 2013/14							
Final report issued June 2014							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
06	Resilience can be improved through assurance that effective knowledge management systems are in place and that project documentation is readily accessible by the appropriate officers.	Medium	<p>Summary of discussion on 30 April:</p> <p>Management are confident that there is resilience in this area with shared level of management team ownership / oversight of the project.</p> <p>Knowledge management arrangements will be reviewed.</p> <p>Since financial close of the agreement with Kier in June 2013, the methodology and key tasks for the projects are clearly set out in minutes of Operational and Partnership Board.</p> <p>As the scheme progress, the bespoke nature of the development and the knowledge is being dissipated widely amongst other senior staff.</p> <p>Position – August 2014 Once draft business plans are issued in the next 6 weeks they will further ensure that information and management systems are passed on as more people get involved in delivery stages.</p> <p><b>Position – November 2014</b> <b>Not yet due</b></p>	Programme Manager	31 March 2015 and on-going (Not yet due)	*	Dec 14

Health & Safety 2013/14							
Final report issued July 2014							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
02	<p>Ensure that actions arising from risk assessments are centrally recorded, allocated an owner, and actively monitored to ensure that they are completed on a timely basis.</p> <p>Introduce supervisory review which acts to hold responsible officers to account regarding the completion of risk assessment actions.</p> <p>Retain evidence of completion and sign-off centrally and on-site.</p>	High	<p>Instruct suitably qualified contractor to execute environmental clean-up of key identified areas from the plan. Update asbestos management plan to record these works. Place on file and copy to site log.</p> <p>Position – August 2014 Not yet due</p> <p><b>Position – November 2014</b> <b>All accessible areas have been cleared from Town Hall and are now returned to use.</b> <b>Additional debris was discovered in risers during this process which has been scheduled in for removal May 2015 or once heating system has been turned off.</b></p>	Ian Browne - Head of Facilities Management	30 September 2014 (Not yet due)	* (part met)	<b>May 2015</b>
04	<p>Those staff members responsible for the management of asbestos must be made fully aware, through asbestos awareness training, of the importance of issuing work permits, as well as completing asbestos logs, and their responsibility for doing so.</p> <p>Access requested by, and granted to, sub-contractors should be centrally logged by Buildings Managers.</p> <p>Building Managers should ensure that inspections of those properties containing asbestos are carried out at least once a year, and that a central log is maintained detailing the date of the inspection and the inspection outcomes.</p>	Medium	<p>Create contact register of responsible persons and provide responsible persons training for identified Buildings Managers and key personnel. Insert into Asbestos Management Plan.</p> <p>Arrange for refresher programme to be annualised.</p> <p>Deliver an annualised programme of asbestos inspections by independent Company to ensure risk management is robust and identification of material degradation is noted for appropriate action.</p> <p>Position – August 2014 Not yet due</p>	Ian Browne - Head of Facilities Management	31 March 2015 (Part completed - training regime being finalised and agreed with Supplier) (Not yet due)	* Part met)	

Health & Safety 2013/14							
Final report issued July 2014							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved x or ✓	Revised Deadline
	On-going monitoring of Buildings Managers should take place through spot checks, which will ensure that where work has been carried out on these properties, the asbestos log is being completed for the buildings.		<p><i>Position – November 2014</i>  <i>Responsible persons training module and management package is in draft for approval and subsequent roll out to meet deadline.</i></p> <p><i>Annualised Asbestos Inspections have been instructed through Appointed Compliance Contractor and will now take place as a matter of course.</i></p>				

**WBC Internal Audit Recommendations Follow Up – October / November 2014**  
**Audit Plan 2014/15**

**APPENDIX 3**

<b>SLM &amp; HQ Theatres Contract Management 2014/15</b>							
<b>Final report issued July 2014</b>							
<b>Ref No.</b>	<b>Recommendation</b>	<b>Priority</b>	<b>Action to Date</b>	<b>Responsibility</b>	<b>Deadline</b>	<b>Resolved * or ✓</b>	<b>Revised Deadline</b>
01	Management should review the existing contract management procedures to ensure that these summarise the salient points from the contracts and provide a high level narrative on how the client team monitors the performance of each contractor in delivering agreed service levels and quality standards. It is good practice to include a version control on operating procedures in order to evidence review dates, and ensure that the documentation is reviewed at least on annual basis.	Merits Attention	There is a guide to the leisure contract currently in place, however it requires updating and this will be actioned within the next quarter with a review mechanism in place.  Position – August 2014 Not yet due  <b><i>Position – November 2014 This is underway and will be completed by the amended deadline.</i></b>	Prema Mani – Commissioning Manager	31 October 2014	*	<b><i>31 March 2015</i></b>
03	For both contracts, management should consider maintaining a shared risk register. A good example would be the shared risk register for the contract with Veolia.	Merits Attention	We are already looking at the Veolia joint risk register template and will raise this with SLM at our meeting on 28 <sup>th</sup> August.  Position – August 2014 Not yet due  <b><i>Position – November 2014 This is underway. Meeting with SLM in December to discuss and finalise. We will be developing a joint risk register with HQ Theatres to be finalised by March 2015.</i></b>	Prema Mani – Commissioning Manager	31 October 2014	*	<b><i>31 March 2015</i></b>
04	To gain assurance that the findings raised by the client team are addressed by SLM in a timely manner, management should request that SLM e-mails through	Merits Attention	CMO will email SLM to advise of this change to the inspection process.  SLM to provide photographic evidence for all relevant actions at next follow up inspection	Prema Mani – Commissioning Manager	Immediate & 31 October 2014	✓	

SLM & HQ Theatres Contract Management 2014/15							
Final report issued July 2014							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
	photographic evidence for all relevant actions.		meeting.  Position – August 2014 Not yet due  <b><i>Position – November 2014 Completed</i></b>				
06	Whilst noting that Quest is included on the agenda for the contract review meetings with SLM, management and SLM should consider developing a formal action plan to ensure that both leisure centres achieve Quest accreditation before the existing contracts expire.	Merits Attention	Watford Central have their Quest inspection early Oct 2014 but results will not be immediately known.  Watford Woodside have been asked to inform us of the date of their Quest inspection.  Position – August 2014 Not yet due  <b><i>Position – November 2014 Central achieved their QUEST accreditation in October. Woodside have now submitted their application for QUEST.</i></b>	Prema Mani – Commissioning Manager	31 March 2015 (Not yet due)	*	

**NDR Anti-Avoidance Arrangements 2014/15**

Final report issued October 2014

Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved ✗ or ✓	Revised Deadline
01	<p>Consideration should be given to updating the Watford and Three Rivers Councils websites to include information on NDR avoidance that may deter the use of avoidance tactics.</p> <p>Typical wording could include:</p> <p>"If regular periods of short term occupation at a property exist we may need further verification of occupation before we can re-award the void exemption. This may involve a visit to the premises by one of our Officers. It is important that if you intend to occupy a property for a short period of time that you contact us immediately. If you are the landlord of a property and assign a short term lease it is advisable to forward a copy of the tenancy agreement to our office to verify your entitlement to any subsequent exemptions."</p> <p>The recommendation should be considered as part of an overall review of the Revenues Service webpages, which currently provide limited information on how the service operates.</p>	Merits Attention	<p>Agreed – however will need IT assistance to update the web not just for this page but for all pages.</p> <p><b>Position - October 2014</b> <b>Not yet due</b></p>	Head of Revenues & Benefits	31 March 2015 (Not yet due)	✗	
02	Notes should be maintained on the Academy system to support cases under investigation by the Fraud service.	Merits Attention	<i>It is agreed that a note should be put onto the account referring to the alleged fraud and the referral to the Fraud service.</i>	Head of Revenues & Benefits	31 October 2014	✓	

NDR Anti-Avoidance Arrangements 2014/15							
Final report issued October 2014							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved ✖ or ✓	Revised Deadline
			Position - October 2014 Complete				



**Report to:** Audit Committee  
**Date of meeting:** 10 December 2014  
**Report of:** Alfia Gafourova – Finance Officer  
**Title:** Treasury Management Update

### 1.0 **SUMMARY**

- 1.1 This report gives details of the 2014/15 Mid Year Review of the Treasury Management function.

### 2.0 **RECOMMENDATIONS**

- 2.1 That members note the contents of the 2014/15 Mid Year Review of the Treasury Management function.

**Contact Officer:**

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**Report approved by:** Nigel Pollard, Acting Head of Finance, Shared Services

### 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 The Council’s 2014/15 Treasury Management Strategy (TMS) as approved by Council on 29 January 2014 is designed to ensure that cash flows are adequately planned, with surplus monies being invested in low risk counterparties, providing adequate liquidity before considering optimising investment return.
- 3.3 This report considers the UK economy and updates members with the progress on whether the Council is meeting the TMS and the policies contained therein for the first 6 months of 2014/15.
- 3.4 **The UK Economy for the first 6 months of 2014/15 (1/4/14 – 30/9/14) by Capita Asset Services (the Council’s treasury advisors)**

After strong UK GDP quarterly growth of 0.7%, 0.8% and 0.7% in quarters 2, 3 and 4 respectively in 2013, (2013 annual rate 2.7%), and 0.7% in Q1, 0.9% in Q2 and a first estimate of 0.7% in Q3 2014 (annual rate 3.1% in Q3), it appears very likely that strong growth will continue through 2014 and into 2015 as forward surveys for the services and construction sectors, are very encouraging and business investment is also strongly recovering. The manufacturing sector has also been encouraging though the latest figures indicate a weakening in the future trend rate of growth. However, for this recovery to become more balanced and sustainable in the longer term, the recovery needs to move away from dependence on consumer expenditure and the housing market to exporting, and particularly of manufactured goods, both of which need to substantially improve on their recent lacklustre performance. This overall strong growth has resulted in unemployment falling much faster through the initial threshold of 7%, set by the Monetary Policy Committee (MPC) last August, before it said it would consider any increases in Bank Rate. The MPC has, therefore, subsequently broadened its forward guidance by adopting five qualitative principles and looking at a much wider range of about eighteen indicators in order to form a view on how much slack there is in the economy and how quickly slack is being used up. The MPC is particularly concerned that the current squeeze on the disposable incomes of consumers should be reversed by wage inflation rising back above the level of inflation in order to ensure that the recovery will be sustainable. There also needs to be a major improvement in labour productivity, which has languished at dismal levels since 2008, to support increases in pay rates. Most economic forecasters are expecting growth to peak in 2014 and then to ease off a little, though still remaining strong, in 2015 and 2016. Unemployment is therefore expected to keep on its downward trend and this is likely to eventually feed through into a return to significant increases in pay rates at some point during the next three years. However, just how much those future increases in pay rates will counteract the depressive effect of increases in Bank Rate on consumer confidence, the

rate of growth in consumer expenditure and the buoyancy of the housing market, are areas that will need to be kept under regular review. Also encouraging has been the sharp fall in inflation (CPI), reaching 1.2% in September, the lowest rate since 2009. Forward indications are that inflation is likely to fall further in 2014 to possibly 1%. Overall, markets are expecting that the MPC will be cautious in raising Bank Rate as it will want to protect heavily indebted consumers from too early an increase in Bank Rate at a time when inflationary pressures are also weak. A first increase in Bank Rate is therefore expected in Q2 2015 and they expect increases after that to be at a slow pace to lower levels than prevailed before 2008 as increases in Bank Rate will have a much bigger effect on heavily indebted consumers than they did before 2008.

The return to strong growth has also helped lower forecasts for the increase in Government debt by £73bn over the next five years, as announced in the 2013 Autumn Statement, and by an additional £24bn, as announced in the March 2014 Budget - which also forecast a return to a significant budget surplus, (of £5bn), in 2018-19. However, monthly public sector deficit figures have disappointed so far in 2014/15.

### **Interest rate forecasts**

The Council's treasury advisor, Capita Asset Services, has provided the following forecast

<b>Month &amp; Year</b>	<b>Bank Rate %</b>
Dec 2014	0.50
Mar 2015	0.50
Jun 2015	0.75
Sep 2015	0.75
Dec 2015	1.00
Mar 2016	1.00
Jun 2016	1.25
Sep 2016	1.25
Dec 2016	1.50
Mar 2017	1.50
Jun 2017	1.75
Sep 2017	2.00
Dec 2017	2.25
Mar 2017	2.50

Capita Asset Services undertook a review of its interest rate forecasts on 24 October. During September and October, a further rise in geopolitical concerns, principally over Ukraine but also over the Middle East, plus fears around Ebola and an accumulation of dismal growth news in most of the ten largest economies of the world and also on the growing risk of deflation in the Eurozone, had sparked a flight from equities into safe havens like gilts and depressed PWLB rates. However, there is much volatility in rates as news ebbs and flows in negative or positive ways. This latest forecast includes a first increase in Bank Rate in quarter 2 of 2015.

Downside risks currently include:

- UK strong economic growth is currently mainly dependent on consumer spending and the potentially unsustainable boom in the housing market. The boost from these sources is likely to fade after 2014.
- A weak rebalancing of UK growth to exporting and business investment causing a weakening of overall economic growth beyond 2014.
- Weak growth or recession in the UK's main trading partner - the EU, inhibiting economic recovery in the UK.
- A return to weak economic growth in the US, UK and China causing major disappointment in investor and market expectations.
- A resurgence of the Eurozone sovereign debt crisis caused by ongoing deterioration in government debt to GDP ratios to the point where financial markets lose confidence in the financial viability of one or more countries and in the ability of the ECB and Eurozone governments to deal with the potential size of the crisis.
- Recapitalisation of European banks requiring more government financial support.
- Lack of support by populaces in Eurozone countries for austerity programmes, especially in countries with very high unemployment rates e.g. Greece and Spain, which face huge challenges in engineering economic growth to correct their budget deficits on a sustainable basis.
- Italy: the political situation has improved but it remains to be seen whether the new government is able to deliver the austerity programme required and a programme of overdue reforms. Italy has the third highest government debt mountain in the world.
- France: after being elected on an anti austerity platform, President Hollande has embraced a €50bn programme of public sector cuts over the next three years. However, there could be major obstacles in implementing this programme. Major overdue reforms of employment practices and an increase in competitiveness are also urgently required to lift the economy out of stagnation.
- Monetary policy action failing to stimulate sustainable growth in western economies, especially the Eurozone and Japan.
- Heightened political risks in the Middle East and East Asia could trigger safe haven flows back into bonds.
- Fears generated by the potential impact of Ebola around the world.
- There are also increasing concerns at the reluctance of western central banks to raise interest rates significantly for some years, plus the huge QE measures which remain in place (and may be added to by the ECB in the near future). This has created potentially unstable flows of liquidity searching for yield and, therefore, heightened the potential for an increase in risks in order to get higher returns. This is a return to a similar environment to the one which led to the 2008 financial crisis.

### 3.6 The Council's Capital Position (Prudential Indicators)

The Council's capital expenditure plans are one of the key drivers of treasury management activity. The outputs of the capital expenditure plans are reflected in prudential indicators, which are designed to assist members' overview and confirm capital expenditure plans.

The capital expenditure plans are financed in full by capital receipts, grants or capital reserves. Over the next three years there are no planned shortfalls of resources which would result in a funding need (borrowing).

### 3.7 Capital Financing Requirement (CFR), External Debt and Operational Boundary

The CFR and Operational Boundary estimates are shown below:

Prudential Indicator	2014/15 Original Estimate	Current Borrowing Position	2014/15 Revised Estimate
Capital Financing Requirement	£2.3m	£2.6m	£2.6m
<b>External Debt / the Operational Boundary</b>			
Borrowing	£10m	£10m	£10m

### 3.8 Limits to Borrowing Activity

The first key control over the treasury activity is a Performance Indicator (PI) to ensure that over the medium term, net borrowing (borrowings less investments) will only be for a capital purpose. Gross external borrowing should not, except in the short term, exceed the total of CFR in the preceding year plus the estimates of any additional CFR for 2014/15 and next two financial years. This allows some flexibility for limited early borrowing for future years. The Council has approved a policy for borrowing in advance of need which will be adhered to if this proves prudent.

### 3.9 The Authorised Limit

This PI, which is required to be set and revised by Members, controls the overall level of borrowing and represents the limit beyond which borrowing is prohibited. It reflects the level of borrowing which, while not desired, could be afforded in the short term, but is not sustainable in the longer term. It is the expected maximum borrowing need with some headroom for unexpected movements. This is the statutory limit determined under section 3 (1) of the Local Government Act 2003.

Authorised Limit For External Debt	2014/15 Original Indicator	Current Borrowing Position	2014/15 Revised Indicator
Borrowing	£13m	£13m	£13m

### 3.10 Investment Portfolio 2014/15

In accordance with the Code, it is the Council's priority to ensure security of capital and liquidity, and to obtain an appropriate level of return which is consistent with the Council's risk appetite. As set out in Section 2, it is a very difficult investment market in terms of earning the level of interest rates commonly seen in previous decades as rates are very low and in line with the 0.5% Bank Rate.

The Council held £34m of investments as at 30 September 2014. (See table below) This information is reported in the monthly Members Information Bulletin.

<b>Institution</b>	<b>Principal (£)</b>
Clydesdale Bank plc	3,000,000
Lloyds Bank plc	9,000,000
Nat West Bank plc	8,000,000
Santander UK plc	5,000,000
<b>Total Banks</b>	<b>25,000,000</b>
Nationwide Building Society	4,000,000
Skipton Building Society	5,000,000
<b>Total Building Societies</b>	<b>9,000,000</b>
<b>Total</b>	<b>34,000,000</b>

The approved limits within the Annual Investment Strategy were not breached during the first six months of 2014/15.

### 3.11 Clydesdale Bank plc

The investment with Clydesdale is a long-standing investment made in April 2010. The Council placed funds with Clydesdale to support local businesses. When the Bank's credit rating was downgraded and it no longer met the criteria as outlined within the Treasury Management Strategy, its continuing use as a counterparty has been approved by Leadership Team.

The Council improved the rate from 0.50% to 0.70% keeping the benefit of 30 days notice to minimise the risk, with effect from October 2014.

### 3.12 Security

The Council's maximum security risk benchmark for the current portfolio was set as 0.01% risk of default when compared to the whole portfolio. The benchmarks are an average risk of default measure, and would not constitute an expectation of loss against a particular investment. The benchmarks are embodied in the criteria for selecting cash investment counterparties and these will be monitored and reported to Members. As this data is collated, trends and analysis will be collected and reported.

In line with the TMS, the Council has managed to invest with those institutions who offered the best rate and the investment portfolio is above the overall benchmark during the year to date.

### 3.13 **Liquidity**

The Council set liquidity facilities/benchmarks to maintain:

- Bank overdraft - £0m.
- The benefit of instant access to its funds on the general account with Lloyds.

The liquidity arrangements were adequate during the year to date.

### 3.14 **Yield**

The budget for interest earned on investments for 2014/15 is £240,000; interest received up to the end of September was £101,000.

The approved benchmark measure of yield is a return of 0.12% above the average bank rate of 0.50%. The returns up to 30 September 2014 averaged 0.58%, against a benchmark rate of 0.62%.

The average yield return was lower than the benchmark for the year to date.

Table of Monthly Interest Rates to Date:

<b>Month</b>	<b>Rate Achieved</b>
April	0.58%
May	0.58%
June	0.59%
July	0.57%
August	0.59%
September	0.60%

The Council keeps all investments short term. There are no sums invested for greater than 364 days. Counterparties have been downgraded over the past few years, most investments have been limited to a 6 months period. This has resulted in lower interest rates being achieved.

The current investment counterparty criteria selection approved in the Treasury Management Strategy is being met.

### 3.15 **Credit Ratings**

The main rating agencies (Fitch, Moody's and Standard & Poor's) provide credit ratings for financial institutions. The credit rating of counterparties is monitored regularly.

## 4.0 **IMPLICATIONS**

### 4.1 **Financial**

4.1.1 As continued in the body of the report.

### 4.2 **Legal Issues** (Monitoring Officer)

4.2.1 There is no requirement to make any amendments to the Treasury Management Strategy at this stage.

### 4.3 **Equalities**

4.3.1 None specific.

### 4.4 **Potential Risks**

4.4.1 There are no risks associated with the decision members are being asked to make, i.e. to note this report.

### **Background Papers:**

Treasury Management Strategy 2014/15;  
UK Economic Forecasts provided by Capita Asset Services;

**Data source:** Logotech Treasury Management system



**Report to:** Audit Committee

**Date of meeting:** 10 December 2014

**Report of:** Acting 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:**

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**Report approved by:** Joanne Wagstaffe Director 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
21 March 2015	<ul style="list-style-type: none"><li>▪ External Auditor's Certification Work Report</li><li>▪ External Auditor's Fee Letter</li><li>▪ Internal Audit Annual Plan 2015/16</li><li>▪ Review of Risk Register</li></ul> Standing Items
30 June 2015	<ul style="list-style-type: none"><li>▪ External Audit Plan 2014/15</li><li>▪ Internal Audit Annual Report 2014/15</li><li>▪ Treasury Management Report 2014/15</li><li>▪ Fraud Annual Report 2014/15</li><li>▪ Risk Management Strategy</li><li>▪ Draft Statement of Accounts</li></ul> Standing Items

Standing items are: -

- Internal Audit Progress Report
- External Audit Progress Report - Recommendations
- Committee's Work Programme

- 3.2 Attached at Appendix 1 is a list of topics that can 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

- 4.3.1 None Specific.

#### 4.4 Potential Risks

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

The table below contains a list of proposed discussion topics for the Audit Committee and offers the opportunity to express an interest in each topic.

Topic	Led by
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.

