



AUDIT COMMITTEE

Wednesday, 8th January, 2014

7.00 pm

Town Hall, Watford

Publication date: 20 December 2013

CONTACT

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

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

ACCESS

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COMMITTEE MEMBERSHIP

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

AGENDA

PART A - OPEN TO THE PUBLIC

1. TRAINING: ROLE OF AUDIT COMMITTEE IN RISK MANAGEMENT

2. APOLOGIES FOR ABSENCE/COMMITTEE MEMBERSHIP

3. DISCLOSURE OF INTERESTS (IF ANY)

4. MINUTES

The minutes of the meeting held on 25 September 2013 to be submitted and signed.

5. RISK MANAGEMENT (Pages 1 - 32)

This report seeks approval for an updated Risk Management Strategy and reviews the Corporate Risk Register.

**6. REQUESTS MADE UNDER THE FREEDOM OF INFORMATION ACT 2000
(Pages 33 - 62)**

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

7. ANNUAL GOVERNANCE STATEMENT - ACTION PLAN UPDATE (Pages 63 - 70)

This report gives details of the progress in implementing the actions required resulting from the Annual Governance Statement.

8. INTERNAL AUDIT PROGRESS REPORT (Pages 71 - 116)

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

9. EXTERNAL AUDIT RECOMMENDATIONS (Pages 117 - 126)

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

10. CERTIFICATION REPORT 2012/13 - HOUSING AND COUNCIL TAX BENEFIT
(Pages 127 - 140)

This report allows the Committee to receive the external auditor's Certification Report 2012/13 relating to housing benefit and council tax benefit claims to the Department of Works and Pensions.

11. EXTERNAL AUDITOR'S ANNUAL AUDIT LETTER AND AUDIT COMMITTEE UPDATE (Pages 141 - 170)

This report allows the Committee to ask questions of the external auditor concerning his 'Annual Audit Letter' and also provides an update from the external auditor on delivering their responsibilities together with information on emerging issues affecting district councils.

Agenda Item 5

Report to: Audit Committee
Date of meeting: 8 January 2014
Report of: Head of Democracy and Governance
Title: Risk Management

1.0 SUMMARY

- 1.1 To approve an updated Risk Management Strategy and review the Corporate Risk Register attached as appendices 1 and 2 respectively

2.0 RECOMMENDATIONS

- 2.1 To approve the Council's Risk Management Strategy at Appendix 1
- 2.2 To note the Corporate Risk Register at Appendix 2

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 Earlier in this agenda the Committee had some training on Risk Management, it is therefore apposite for the Committee to be considering the Council's Risk Management Strategy and Corporate Risk Register.
- 3.2 The Committee first agreed the Strategy in March 2011, since that time the Council has undergone significant change. It is therefore necessary to revise the Strategy to have regard to those changes. The purpose, objectives and the way the Council manages risk have not changed, but personnel have changed and therefore responsibilities for risk have changed. The Risk Management Group has become the Risk Management and Business Continuity Steering Group and is now chaired by the Head of Democracy and Governance. It's terms of reference have also been refreshed.

3.3 The Steering Group is tasked with ensuring the Corporate Risk Register is up to date and reporting on it and service risk registers to Leadership Team. The Corporate Risk Register has been reviewed by Leadership Team on 10 December 2013 and is before the Committee for review.

4.0 **IMPLICATIONS**

4.1 **Financial**

4.1.1 The Shared Director of Finance comments that there are no financial implications arising directly as a result of this report. However, effective risk management helps to minimise the cost of risk to the Council.

4.2 **Legal Issues** (Monitoring Officer)

4.2.1 The Head of Democracy and Governance comments that the effective management of risk is an important indicator of good corporate governance.

4.3 **Equalities**

This is not a new strategy but a refresh.

4.4 **Potential Risks**

Potential Risk	Likelihood	Impact	Overall score
Strategy not approved	1	2	2
Corporate risk register not kept up to date	2	4	8
<i>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.</i>			

Appendices

Appendix 1 Risk Management Strategy

Appendix 2 Corporate Risk Register

Background Papers

No papers were used in the preparation of this report

File Reference

None

WATFORD BOROUGH COUNCIL

RISK MANAGEMENT
STRATEGY

January 2014

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Risk Management Strategy

1. PURPOSE OF THE STRATEGY

- 1.1 Watford Borough Council recognises that all aspects of the business risk must be managed. The purpose of this strategy is to provide a framework for the effective management of risk within the authority. By improving the management of risk, the council will be better able to achieve its objectives and ensure best value in the services it provides.

2. BACKGROUND

- 2.1 Risk management is essentially about good management practice and effective decision-making.
- 2.2 Risk management is now firmly embedded within both the authority's project management and value for money processes and financial risk analysis has become an important part of the council's decision taking and budget-setting processes.
- 2.3 This strategy shows how the authority will continue to develop its risk management practices as part of its overall aim to demonstrate effective corporate governance and sound corporate management.

3. RISK MANAGEMENT STRATEGY OBJECTIVES

- 3.1 By definition, risk management is:

'the identification, analysis and control of those risks which can impact on the council's ability to deliver its priorities and objectives.'

- 3.2 The objectives of Watford Borough Council's risk management strategy are to:

- Integrate risk management into the culture of the council.
- Manage risks in accordance with best practice.
- Anticipate and respond to changing social, environmental, economic and legislative requirements.
- Prevent injury, damage and losses and reduce the cost of risk.
- Raise awareness of the need for risk management by all those connected with the council's delivery services. This awareness to be recognised by all the council's partner organisations.

and to enable the council to achieve its key aims, strategic and organisation priorities which are:

Our Vision

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

Our Priorities

- Making Watford a better place to live in.

Appendix 1

- To provide the strategic lead for Watford's sustainable economic growth.
- Promoting an active, cohesive and well informed town.
- Operating the council efficiently and effectively.

3.3 Good risk management is the key to the council achieving all of its objectives, however it is particularly important in ensuring the authority meets its organisational priority of operating the council efficiently and effectively.

3.4 The objectives of the Risk Management Strategy will be achieved by:

- Establishing clear roles, responsibilities and reporting lines within the council for risk management.
- Enabling managers to demonstrate that risk assessment and management is taking place.
- Providing opportunities for shared learning on risk management across the council.
- Providing a means for identifying and prioritising risk areas.
- Reinforcing the importance of effective risk management as part of the everyday work of employees.
- Incorporating risk management considerations into reviews.
- Incorporating risk management into the council's corporate, financial and service planning processes.
- Reinforcing the importance of risk management as part of the council's project management, performance management and procurement processes.
- Monitoring arrangements on an ongoing basis.

4. **STAGES FOR MANAGING RISK**

The cycle of risk management involves a number of key stages which are outlined below. The scoring and recording of risk is shown in more detail in Appendices A and B attached.

Stage 1: Identify the Risks

Identification of the risks or barriers to achieving the objectives through:

- Specifying the strategic risks to which the authority is exposed in meeting its corporate objectives
- Creation and maintenance of a corporate risk register, including a list of key strategic risks to the organisation
- Operational risks being identified and recorded in service plans
- Project and partnership risks are identified and recorded within appropriate documentation.
- Risks affecting the achievement of objectives to be included in the risk management section of all committee reports.

Stage 2: Assess and Score the Risks

Original Score

Having identified areas of potential risk, these are then analysed with the use of a risk matrix (Appendix A), to give an assessment of impact and likelihood

and an overall score for the risk without any mitigating controls, i.e. the inherent risk score.

Current Score

Having evaluated the risk without controls in place, list the key controls/actions that will reduce the risk of non achievement and re-evaluate using the risk matrix in Appendix A, to arrive at the 'residual' risk score.

Mitigated Risk Score

If the risk, after putting in place control/actions, is still too high then further controls will need to be identified so that the score is revised to an acceptable level. In essence, this entails reducing the likelihood of non achievement by the implementation of further risk mitigation controls.

This whole risk process records the controls that are required to be put in place, including time scales, in order to reduce the likelihood of the risk occurring and the impact upon council objectives and will include such actions as:

- Avoiding the risk through pre-planning or risk transfer
- Limiting or reducing the risk
- Accepting the risk and managing it
- Covering the risk through measures such as insurance
- Defer or stop if the risk is too great

Once all controls have been identified, the risk is recalculated using the table in Appendix A, to arrive at the mitigated risk.

Stage 3: Recording the Risks

Each risk needs to be allocated an accountable risk owner to take responsibility for managing the risk, ensuring controls remain effective and actions are taken.

Appendix B shows how the risks are recorded, including:

- The nature of the risk
- The causes of the risk
- The categories of risk and the inherent risk score
- Control measures in place and the residual risk score
- The consequences of the risk
- Further controls required and the mitigated risk score
- The risk owner

Stage 4: Monitoring and Reporting

Risks are dynamic and subject to change and therefore need close monitoring to ensure that the controls remain in place and are effective.

New risks can be added to the risk register and those that are no longer a risk can be removed.

All changes must be recorded and reported appropriately although as a minimum this review exercise should be undertaken quarterly.

5. TYPES OF RISK

Whilst the display of the risk register is a standard format, as shown in Appendix B, there are different types of risk and include the following:

Strategic Level

Strategic risk may affect the achievement of the council's corporate objectives and are detailed in the Risk Register.

Risk owners are at Leadership Team level and all risks are reviewed every two months at the Risk Management and Business Continuity Steering Group and this will result in the Leadership Team receiving an 'exception' report on a quarterly basis. Leadership Team and the Audit Committee will also consider a full review on an annual basis.

Such risks may be classed as:

Category	Definition
Political:	Those associated with failure to deliver either central Government policy or meet the administration's manifesto commitments
Economic / Financial:	Those affecting the organisation's ability to meet financial commitments. For example, internal budgetary pressures, the failure to purchase adequate insurance cover, external economic changes or the consequences of proposed investment decisions. Monitoring of financial planning and control and internal funds.
Social:	Those related to the effects of changes in demographic, residential or socio-economic trends on the organisation's ability to deliver its objectives.
Technological	Those associated with the capacity of the organisation to deal with the pace / scale of technological change or its ability to use technology to address changing demands.

	They may also include the consequences of internal technological failures affecting the organisation's ability to deliver its objectives. (e.g. IT systems, equipment or machinery).
Legislative / Legal:	Those associated with current or potential changes in national or European Law (e.g. the appliance or non-appliance of TUPE Regulations, Human Rights Act, Data Protection Act, Equality Act, etc.). Risk related to possible breaches of legislation.
Environmental:	Those related to the environmental consequences of progressing the organisation's strategic objectives (e.g. in terms of energy efficiency, pollution, recycling, landfill requirements, emissions, etc.). Those related to pollution, noise or energy efficiency of ongoing service operations.
Reputational:	Those related to the organisation's reputation and the public perception of the organisation's efficiency and effectiveness.
Competitive:	Those affecting the competitiveness of the service (in terms of cost or quality) and / or its ability to deliver value for money.
Customer / Citizen:	Those associated with failure to meet the current and changing needs and expectations of our customers and citizens.
Professional:	Those associated with the particular nature of each profession.
Physical:	Those related to fire, security, accident prevention and health and safety (e.g. hazards / risks associated with buildings, vehicles, plant and equipment, etc.)
Contractual:	Those associated with the failure of contractors to deliver services or products to the agreed cost and specification.

Whilst driven by the Leadership Team, it is the responsibility of the Audit Committee to review the Corporate Risk Register annually and require improvement where necessary.

Operational Level

Each service area should establish a risk register, using the Corporate Format which links to their service objectives. These should be revised on a regular basis and used to influence decision-making.

Examples could include:

- Failure to deliver service
- Not meeting statutory requirements

Appendix 1

- Implications of loss of key staff
- Reputational damage
- Failure to comply with EU directives
- Loss of assets or financial loss
- Over-reliance on key suppliers
- Budget overspend

Specific Projects

Projects within the authority should run in accordance with the principles of the Prince 2 methodology. Risks must be identified, managed and reported to the appropriate Project Board.

Risks attached to projects should be fed into the Corporate Risk register where appropriate and should certainly feature within Service Risk Registers.

Partnerships

Risks are required to be identified for all partnerships in which the authority is involved. These could be risks for the council itself and/or the partnership.

Managing risks in partnerships should be undertaken in accordance with the Best Practice principles outlined in the HM Treasury document 'Managing Risks with Delivery Partners'. Such principles will be agreed between the council and its partner and will include:

- Common understanding of the objectives of the partnership
- Common understanding of the risks and how they can be managed
- Agreed standards for assessing the severity of the risk so that mitigating action can be prioritised
- Preparation of a joint risk register which is shared
- Joint risk reviews are undertaken
- Use of same risk language
- Review of the partner's business continuity plan
- Clarifying requirement for monitoring information and who has access
- Clarity on who owns risk
- Ensure perceptions of risk are shared and consider logging different perspectives

Identification of Risks within Committee Reports

Decisions should be recorded by the author of the report in the section “Potential Risks” as follows:

e.g.

Potential Risk	Likelihood	Impact	Overall Score
Lack of staff	4	3	12
Budget Overspend	4	4	16

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.

If there are no risks or little risk, then the author of the report should indicate this to demonstrate that this has at least been considered. A suggested wording is “There is little or no risk to the authority connected with the recommendations on this report”.

6. ROLES AND RESPONSIBILITIES

6.1 The roles and responsibilities of all those involved in the risk management process can be summarised as follows:

	Role
Managing Director / Elected Mayor	<ul style="list-style-type: none"> Leads on the wider corporate governance agenda, of which risk management is a part. Signs off the annual Governance and Assurance Statements. Ensures that risks are fully considered in all strategic decision making and that the risk management strategy helps the Council to achieve its objectives and protection of its assets.
Head of Democracy & Governance	<ul style="list-style-type: none"> Lead Officer for Risk Management. Owner of Risk Management Strategy. Chairs Corporate Risk Management and Business Continuity Steering Group.
Leadership Team	<ul style="list-style-type: none"> To ensure the council manages risk effectively through the development of a comprehensive risk management strategy. To monitor progress against strategic and cross-cutting risk action plans. To attend risk management training as

	appropriate.
Risk Management and Business Continuity Steering Group	<p>The purpose of the group is to ensure the implementation of our Risk Management Strategy as a key element of our Corporate Strategy with particular attention to ensuring there is in place an up to date:</p> <ul style="list-style-type: none"> • Corporate risk register • Operational risk registers • Project risk registers • Resilience plans • Monitoring and reporting procedures • Review and updating procedures • Specification of standards • Provision of appropriate training • Protection of core information systems and infrastructure • Managing risk in partnerships
Audit Committee	<ul style="list-style-type: none"> • To consider and approve the council's corporate Risk Management Strategy • To review annually the council's Corporate Risk Register • To attend risk management training as appropriate • Have a collective responsibility to understand the strategic risks that the authority faces and to oversee the effective management of these risks by officers • Monitor the effectiveness of the authority's risk management arrangements • Seek assurances that action is being taken on risk related issues identified by auditors and inspectors • Be satisfied that the authority's Annual Governance Statement including the assurance

	statement properly reflect the risk environment and any actions required to improve it.
All Members	<ul style="list-style-type: none"> • Have a responsibility to understand the strategic risks that the authority faces, to oversee the effective management of these risks by officers • Ensure that all identified risks have been considered in decision-making • Seek clarification from Portfolio Holders if risks are not specifically shown in report • Use the Corporate Risk Register to help select items for Scrutiny reviews
Service Managers	<ul style="list-style-type: none"> • To ensure the council manages risk effectively in each service within the agreed corporate strategy • To attend risk management training as appropriate • To cascade the principles of good risk management to their sections, report potential strategic risks to their management team and manage all the risks associated with their service • To ensure that risks are fully considered in the decision making process • To ensure that risks are reviewed on a regular basis but quarterly as a minimum • To ensure that risks are managed appropriately in any projects and partnerships that they are responsible for or are involved with • To ensure that any policies or procedures for which they are responsible make the appropriate linkages to risk management
Insurance Officer	<ul style="list-style-type: none"> • Day to day management of the insurance function, including administration of claims. • To monitor claims experience and provide relevant data to service managers in order to reduce risk and ensure that claims experience levels are minimised
Project managers and managers of Partnerships	<ul style="list-style-type: none"> • To use the corporate risk management methodology to identify and manage their risks. • To report their risks to the appropriate partnership/project board on a regular basis.

	<ul style="list-style-type: none"> • To ensure that their risks are included in the appropriate risk register.
Employees and volunteers	<ul style="list-style-type: none"> • To manage risk effectively in their job. • To attend risk management training as appropriate.

7. BUSINESS CONTINUITY PLANNING

Business Continuity Planning is integral to Risk Management and is a process to ensure continuity of service delivery following an unplanned disruption to normal working. To ensure that the organization is prepared, a Business Continuity Plan (BCP) is prepared.

A BCP will include the following elements:

- Identification of business critical systems, e.g. payment of benefits, housing the homeless.
- Details of alternative arrangements for short-term, medium and long-term continuity of service.
- Details of key contacts.
- Details of alternative accommodation and offsite ICT arrangements.

Information on Business Continuity Planning is contained on the Intranet under The Risk Management section.

Business Continuity Plans should be tested periodically and a simulated exercise to test awareness should be held annually.

8. FURTHER ADVICE AND GUIDANCE

Further advice on risk management can be obtained from:

- Any member of the Risk Management and Business Continuity Steering Group, details of which are contained in Appendix B.
- By attendance at risk management training sessions (contact Learning and Development to express your interest).
- By reference to the risk management e-learning training module on the intranet under "Management competencies".

This document was originally prepared by Claire Coghlan, Risk Management Adviser to the Council in 2011

It was approved by the Risk Management Group, 21st February 2011: Leadership Team, 22nd February 2011: and the Audit Committee 16th March 2011.

Appendix 1

- Service disruption
 - Minimal risk of injury to providers/customers
 - Financial loss between £25,000 and £100,000
 - Adverse local media coverage/lots of service user complaints
 - Failure to achieve full objective is significant
3. High Impact e.g.
- Significant service disruption
 - Major injury or ill health epidemic
 - Financial loss in excess of £100,000
 - Adverse national media coverage
 - Failure to achieve objective is unacceptable
4. Extreme/Catastrophic Impact e.g.
- Total service loss for a significant period
 - Fatality to customers/employees or any other person
 - Financial loss in excess of £500,000
 - Adverse local media coverage/lots of service user complaints
 - Objective has unanticipated catastrophic consequences

Likelihood: Rated 1 – 4

1. Unlikely/rarely happens
2. Moderate chance/could happen
3. Likely.
4. Almost certain.

Appendix 1

Overall Risk Score

The overall risk score can be interpreted as follows:

Overall Risk Score	
16	Unacceptable – if risk cannot be mitigated, consider stopping project
12	Very High – risk must be reduced through planned actions
8 – 9	High risk – take further action to manage the risk and reduce its impact and likelihood
6	Medium risk – consider further action
1 – 4	Low risk – monitor to ensure it remains low

Appendix 1

Appendix B

Recording of Risk

The standard template for the recording of risks at all levels i.e. strategic, operational, specific projects and for assessing risks in decision-making is detailed on the following page.

The key elements of the registers will be:

- The nature of the risk
- The original risk score without any controls
- The current controls in place
- The current score with existing controls in place
- Further mitigation actions, if required, with timescale, to reduce the current risk score
- Re-assessment of the mitigated risk score with the further mitigating controls in place
- The name of the risk owner
- The date of assessment
- A date for review

Appendix 1

Appendix C

Risk Management and Business Continuity Steering Group

Purpose of Risk Management

The purpose of the group is to ensure the implementation of our Risk Management Strategy as a key element of our Corporate Strategy with particular attention to ensuring there is in place an up to date:

- Corporate risk register
- Operational risk registers
- Project risk registers
- Resilience plans
- Monitoring and reporting procedures
- Review and updating procedures
- Specification of standards
- Provision of appropriate training
- Protection of core information systems and infrastructure
- Managing risk in partnerships

The aim is to identify, evaluate and quantify the risk exposure in relation to all functions that threaten the achievement of the corporate strategy.

Reporting

The group will report back to Leadership quarterly (by exception) and a full review on an annual basis.

Group Composition

The group will meet two monthly, will be chaired by the Head of Democracy and Governance and consist of 'risk champions' drawn from staff across the council whose job it will be to disseminate information to their service units and act as first point of contact for risk management advice.

The core group is as follows:

Appendix 1

Portfolio / Service Area	Risk Champion
Democracy & Governance	Carol Chen (Chair)
Customer Services	Danielle Negrello
Regeneration & Development	Jane Custance
Community & Customer Services	Alan Gough
Corporate Strategy & Client Services	Lesley Palumbo
Finance & Asset Management	Alan Power & Veronica Griffin
Revenues & Benefits	Jane Walker
Facilities Management & Resilience	Clive Goodchild
Human Resources	Cathy Watson
ICT	Emma Tiernan/Alan Caton
Emergency Planning Adviser (HCC)	Philip Legrove
Corporate Risk Co-ordinator	Chrissie Cassidy-Wilms

DATE:	NAME:	WATFORD BC
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STRATEGIC RISK REGISTER: ASSESSMENT MATRIX

CORPORATE VISION: To be a successful town in which people are proud to live, work, study and visit

The strategic risk register seeks to ensure the

Risk has been assessed in Four Blocks: Major Investment / Service Delivery/ Reputational/ Functional

RISK TYPE: ALL STRATEGIC

CODE	OBJECTIVE	Value of investment £	RISK	CAUSES	ASSESSMENT OF RISK (no controls in place for first assessment and controls in place thereafter)			ASSESSMENT OF RISK (With controls in place – Residual Risk Rating)			CONSEQUENCES	FURTHER CONTROLS REQUIRED	SEVERITY	LIKELIHOOD	MITIGATED RISK RATING	REVIEW FREQUENCY (A, Q, M)	DATE OF NEXT REVIEW	OWNER
					Categories of risk (Please see appendix 1 for categories of risk)	SEVERITY	LIKELIHOOD	RISK RATING	Control measures in place? (Please see Treatment Plan for more detail)	SEVERITY								

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MAJOR INVESTMENT

1																		
2																		
3																		
4																		
5																		

DATE:	NAME:	WATFORD BC
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STRATEGIC RISK REGISTER: ASSESSMENT MATRIX

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					Categories of risk (Please see appendix 1 for categories of risk)	SEVERITY	LIKELIHOOD	RISK RATING	Control measures in place? (Please see Treatment Plan for more detail)	SEVERITY								

SERVICE DELIVERY

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6																		
7																		
8																		
9																		
10																		

DATE:	NAME:	WATFORD BC
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STRATEGIC RISK REGISTER: ASSESSMENT MATRIX

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					Categories of risk (Please see appendix 1 for categories of risk)	SEVERITY	LIKELIHOOD	RISK RATING	Control measures in place? (Please see Treatment Plan for more detail)	SEVERITY								
11																		
12																		
	REPUTATIONAL																	
13																		
14																		
15																		

DATE: _____ NAME: _____ WATFORD BC

STRATEGIC RISK REGISTER: ASSESSMENT MATRIX

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					Categories of risk (Please see appendix 1 for categories of risk)	SEVERITY	LIKELIHOOD	RISK RATING	Control measures in place? (Please see Treatment Plan for more detail)	SEVERITY								

FUNCTIONAL

GUIDANCE ON COMPLETING THE RISK ASSESSMENT MATRIX

<i>DATE: when evaluation completed</i>	<i>NAME: of person completing assessment; may vary from risk</i>	<i>POST: of person completing assessment</i>	<i>DEPT/ UNIT: Risk</i>
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RISK ASSESSMENT MATRIX v 1.6

RISK ASSESSMENT NUMBER: *consecutively from 1 (the 1st assessment) this allows for accurate version control and provides an audit trail of treatment/controls etc*

BUSINESS OBJECTIVE: *External Relations: Please state your departmental objective here - as risks to achieving this objective should be considered*

RISK TYPE: *STRATEGIC, OPERATIONAL or BOTH (delete as necessary) strategic type would affect the 3-5 year planning process, operational type would affect day-to-day activities & both is an operational risk with a strategic impact*

CODE	RISK	CAUSES	ASSESSMENT OF RISK (no controls in place for first assessment and controls in place thereafter)			ASSESSMENT OF RISK (With controls in place – Residual Risk Rating)			CONSEQUENCES	FURTHER CONTROLS REQUIRED	REVIEW FREQUENCY (A, Q, M) annually, quarterly or monthly	DATE OF NEXT REVIEW	OWNER
			Categories of risk	SEVERITY LIKELIHOOD	RISK RATING	Control measures in place?	SEVERITY LIKELIHOOD	RESIDUAL RISK RATING					
sequential numbering of risks - see appendix 2. If risk is no longer relevant number must NOT be reused.	A risk is the threat that an event or action will affect the Council's ability to achieve its objectives and to successfully execute strategies. To help identify risks one can think of political, environmental, social technological, economical and legal threats. In addition to this please consider the risks that can occur which may prevent your area from achieving objectives as set in the Corporate/Community Plan; impact on Use of Resources and also CPA/CAA etc	these are the events, circumstances and/or situations that give rise to the risk being created	see Appendix 1 - Categories, you can include 1 or more categories depending on the risk	scored on a scale of 1 - 4; 1 being the lowest and 4 the highest; before controls in place	automatically calculated and formatted	these are controls currently in place which have currently reduced the likelihood of the risk materialising; these are usually in the form of internal controls systems, policies and procedures, regular meetings etc	scored on a scale of 1 - 4; with controls in place	automatically calculated and formatted	this is the result of the risk if and when it occurs and can include loss of business, negative/bad reputation, breakdown or partnership working, financial loss (please state financial loss in monetary terms where possible)	further controls are needed where a residual risk rating is shown as amber or red i.e. medium or high. These risks will be shown on the treatment plan.	this will depend on the risk rating, how effective controls are, cost implications of controls etc	this should be a realistic date when the next review of the risk including adequacy if the controls should be completed, this must be matched to the review frequency	the person responsible for implementing and reviewing control measures

Note

Severity can be viewed in four categories/ matched to scores

- | | | |
|----|-------------|--|
| 1. | Minor | Any annoyance that does not disrupt service provision or has only a localised impact contained within the council/service affected. No media or public knowledge of incident |
| 2. | Significant | Short -term partial failure, no media interest, limited financial losses or disruption to service provision. |
| 3. | Serious | Short-term total service failure or prolonged partial failure, possible local media interest, possible financial losses or injuries |
| 4. | Major | Total service failure, high financial losses, possible national media criticism, local media interest or possible fatalities/severe injuries |

Likelihood can be viewed in four categories/matched to scores:

- | | | |
|----|-------------|--------------------------------------|
| 1. | Remote | Little or no likelihood of occurring |
| 2. | Unlikely | Some likelihood of occurring |
| 3. | Likely | Significant likelihood of occurring |
| 4. | Very likely | Near certainty of occurring |

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Appendix 2

List of amendments to document

Name	Risks amended	Date
Christie Cassidy-Wilms	Risks deleted: Charter Place risks iv, v and vi; Service Prioritisation; Partnerships/Voluntary Sector; Olympics; rationalisation of staff.	16.09.13
Carol Chen	Amended Health Campus risks and deleted risk iv and changed name of risk owner, deleted control measure and further control columns: Risk 17 Lead changed from Avni to Lesley but further updates to be done by Emma Tieman	20.09.13
Lesley Palumbo	Updates to Risk 5 HLF	10.10.13
Paul Rabbitts	10 on Homelessness - increased residual risks and updated comments relating to steps	10.10.13
Rachel Dawson	Amended owners	25.10.13
Carol Chen	10 on Homelessness - increased residual risks and updated comments relating to steps	18.11.13
Alan Gough	Added New market as risk following request at leadership team	11.12.13
Carol Chen		16.12.13

DATE	Sep-13	NAME: LEADERSHIP TEAM	WATFORD BC
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CORPORATE RISK REGISTER: ASSESSMENT MATRIX

CORPORATE VISION: To be a successful town in which people are proud to live, work, study and visit

The strategic risk register seeks to ensure the achievement of the council's seven main

Risk has been assessed in Four Blocks: Major Investment / Service Delivery/ Reputational/ Functional

RISK TYPE: ALL STRATEGIC

CODE	OBJECTIVE	Value of investment £	RISK	CAUSES	ASSESSMENT OF RISK (no controls in place for first assessment and controls in place thereafter)			ASSESSMENT OF RISK (With controls in place – Residual Risk Rating)			CONSEQUENCES	FURTHER CONTROLS REQUIRED	SEVERITY	LIKELIHOOD	MITIGATED RISK RATING	REVIEW FREQUENCY (A, Q, M)	DATE OF NEXT REVIEW	OWNER
					SEVERITY	LIKELIHOOD	RISK RATING	SEVERITY	LIKELIHOOD	RESIDUAL RISK RATING								
						4	4	16	4	3	12	4	2	8	Q	ongoing	Martin Jones	
						4	4	16	4	2	8	4	2	8	Q	ongoing	Martin Jones	
						4	3	12	3	3	9	3	2	6	Q	ongoing	Martin Jones	
						4	3	12	4	2	8	4	1	4	Q	ongoing	Jane Custance	
						4	4	16	4	3	12	4	2	8	Q	ongoing	Jane Custance	
						4	3	12	4	2	8	4	2	8	M	ongoing	Jane Custance	
						3	3	9	3	2	6	3	2	6	M	ongoing	Jane Custance	
						3	3	9	3	2	6	3	2	6	Q	Ongoing	Alan Gough	

MAJOR INVESTMENT

1	Health Campus	£500M	West Herts Hospital Trust	Failure to obtain trust status	Customer / Citizen Economic/ financial	4	4	16	4	3	12	4	2	8	Q	ongoing	Martin Jones
	Health Campus		Bridge and Link Road not built	Funding not available	Economic/ Financial Reputational	4	4	16	4	2	8	4	2	8	Q	ongoing	Martin Jones
	Health Campus		Land assembly not achieved	Land Holdings held by individuals/Government	Economic/ Financial	4	3	12	3	3	9	3	2	6	Q	ongoing	Martin Jones
2	Croxley Rail Link	£120m	Scheme does not proceed	Community reject project. Bad publicity about consequences for Metro Station/ local traffic congestion...	Reputational	4	3	12	4	2	8	4	1	4	Q	ongoing	Jane Custance
	Croxley Rail Link		Scheme exceeds available budget.	Specification too high; adverse ground conditions; CPO compensation too high; lack of interest from tenderers leads to high contract sum	Economic/ Financial/ Reputational	4	4	16	4	3	12	4	2	8	Q	ongoing	Jane Custance
3	Charter Place Redevelopment		The current temporary lease expires without Charter Place being redeveloped	Lack of finance/ economic viability	Economic/ financial/ Reputational	4	3	12	4	2	8	4	2	8	M	ongoing	Jane Custance
	Charter Place Redevelopment		Planning & CPO approvals not obtained	Scheme does not comply with LDF. CPO Enquiry not successful	Reputational	3	3	9	3	2	6	3	2	6	M	ongoing	Jane Custance
4	Cultural Quarter Phase 1	£4.5m	Funding is re-directed to other projects	Limited amount of Council funding. Competing strategic demands	Economic/ Financial Reputational	3	3	9	3	2	6	3	2	6	Q	Ongoing	Alan Gough

DATE	Sep-13	NAME: LEADERSHIP TEAM	WATFORD BC
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					Categories of risk (Please see appendix 1 for categories of risk)	SEVERITY	LIKELIHOOD	RISK RATING	Control measures in place?	SEVERITY								
	Cultural Quarter Phase 1		Community may reject all or part of scheme	Satisfaction with current 'offer'. Reluctance to spend Council Money. Alternative projects may get more support.	4	3	12	4	2	8	Consultation needs to be effective and visionary	4	2	8	Q	ongoing	Alan Gough	
	Cassiobury Park Heritage Lottery Bid	£6.5m	HLF Funding may not be forthcoming	Competing local authorities bids may dilute nationally available funding.	3	4	12	3	3	9	Business case need to emphasise the funding WBC is setting aside and the number of Cassiobury users who will benefit.	3	2	6	Q	ongoing	Paul Rabbits	
	Cassiobury Park Heritage Lottery Bid		Operating costs at Park may increase	Additional maintenance requirement	3	4	12	3	3	9	Improved income generation from all activities associated with Park need to be programmed	3	2	6	Q	ongoing	Paul Rabbits	
	New Market	£2.5m	Might not be finished on time and to budget	Delays in procurement and delivery, unexpected obstacles on site when works commence, inclement weather causing delays	3	4	12	3	3	9	Using LLP to deliver the scheme, Project team actively managing project. Planning permission granted.	3	2	6	M	ongoing	Jane Custance	

SERVICE DELIVERY

7	Council Road Map Finalised	£2m of efficiencies required	savings may not be fully achieved.	Targets are unrealistic. Political pressure to change course. Potential commercial savings may not be achieved	4	4	16	4	3	12	Detailed project plans/ Business cases are being developed with external specialist help.	4	2	8	Q	ongoing	Leadership Team
8	Service Improvement Continues	£160m turnover	services deteriorate. Homelessness increases. The Town looks tired, dirty & neglected.	service efficiencies / staff rationalisation affect service standards. Budget reductions reduce allocation of resources.	4	3	12	4	2	8	Performance Indicators/ officer management teams/ Leadership/ quarterly reviews/ scrutiny process/ community surveys all in place to monitor performance	4	2	8	Q	ongoing	Leadership Team
9	Contract Management of Outsourced Services		issues with service providers, service deteriorates, contractors seek additional costs so full savings not achieved	Lack of contract management experience in in-house staff, lack of proper scoping of contract	4	3	12	4	2	8	Clear understanding of contract, regular meetings with contractors to monitor performance and preempt issues. Governance arrangements in place appropriate to individual contracts. Regular monitoring and reporting systems in place.	4	2	8	Q	ongoing	Lesley Palumbo
10	Homelessness Increases, placing pressures upon temporary accommodation & bed and breakfast	potentially circa £300k	homeless / vulnerable families and individuals have no accommodation or unsuitable accommodation creating health, wellbeing and safety issues	The negative impact of the downturn in the economy combined with policy changes impact upon statutory homelessness	4	4	16	4	4	16	Plans for securing additional temporary accommodation are under review. Revenue related project discussions continuing.	4	3	12	M	ongoing	Alan Gough

DATE	Sep-13	NAME: LEADERSHIP TEAM	WATFORD BC
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CODE	OBJECTIVE	Value of investment £	RISK	CAUSES	ASSESSMENT OF RISK (no controls in place for first assessment and controls in place thereafter)			ASSESSMENT OF RISK (With controls in place – Residual Risk Rating)			CONSEQUENCES	FURTHER CONTROLS REQUIRED	SEVERITY	LIKELIHOOD	MITIGATED RISK RATING	REVIEW FREQUENCY (A, Q, M)	DATE OF NEXT REVIEW	OWNER
					Categories of risk (Please see appendix 1 for categories of risk)	SEVERITY	LIKELIHOOD	RISK RATING	Control measures in place?	SEVERITY								
11	Ensure Housing Benefit Service is fit for purpose	£75m turnover per annum	Backlogs result in delays in making payments to client base. Quality controls on payments are insufficient and benefit grant subsidy from DWP is lost.	Use of technology is not maximised. Benefits assessors spend time dealing with routine client enquiries. Incomplete information provided by benefits clients/ recipients.	Financial / reputational/ customer/ citizen	4	4	16	Monitoring of workload being constantly reviewed. Quiet periods (no telephone calls) for skilled benefits assessors to clear backlogs. External resource engaged to process routine change of circumstances.	4	3	12	4	2	8	M	ongoing	Robert Della- Sala
12	Shared Services Expanded/ Market Testing of services occur	£16m of potential future activities	No further changes occur. Watford provides its services without taking any advantages for economies of scale and fails to achieve further efficiency savings.	political and organisational resistance	customer/ citizen economic/ financial	3	3	9	The Shared Services Management Board/ Watford Council continuously explore opportunities for more effective service delivery.	3	2	6	3	2	6	Q	ongoing	Leadership Team

REPUTATIONAL

13	Continue to Progress Equalities within the Council and across all service delivery	Not Quantifiable	Service efficiencies result in the pursuit of equalities being down graded.	staff rationalisation results in equalities being given a lower priority both within the Council and in the provision of services to all the community.	Customer / Citizen Legislative/Legal Reputational	4	2	8	Equalities champions at Head of Service/ Cabinet level are in place. Quarterly reviews are held. Legislative changes to equalities are being monitored.	4	2	8	3	2	6	Q	ongoing	Lesley Palumbo
15	Hot issues are minimised/have urgent response	Not Quantifiable	Local sensitive issues are not anticipated	Poor customer service/ ill judged policy actions	Customer / Citizen Reputational	3	3	9	service management teams/ Leadership/ quarterly reviews/ Portfolio Holders all in place to anticipate/ avoid adverse issues arising.	3	2	6	3	2	6	M	ongoing	Leadership Team
	PSN - Public Services Accreditation is not achieved	Not Quantifiable	Residents do not receive correct Housing benefit payments.	Revenues and Benefits services are unable to send and receive data from departments such as DWP.	Financial / reputational/ customer/ citizen	4	3	12	Project initiated to complete all requirements to meet PSN accreditation. Includes Capita ICT technical support and CESG CLAS consultant engaged.	4	2	8	4	1	4	Q	Ongoing	Lesley Palumbo

FUNCTIONAL

17	ICT platform fit for purpose	Not Quantifiable	Unreliability of system affects corporate efficiency and results in considerable staff downtime and failure to deliver full service to the public.	Outdated hardware, systems and platforms.	Customer / Citizen Economic/ Financial Reputational	4	3	12	Internal ICT service has been outsourced to Capita ICT.	4	2	8	4	2	8	M	Ongoing	Lesley Palumbo
18	Ensure the Control Environment across the authority reflects the changing nature of	Not Quantifiable	Increasing sophistication of fraud, particularly cyber fraud could result in significant financial losses	moral standards in society falling. Financial hardship encouraging innovative ways to obtain money.	Financial / reputational/	4	3	12	Regular fraud up dates distributed to all staff. E learning module on intranet	4	3	12	4	2	8	Q	ongoing	Alan Power
19	Review Corporate/ Service Plans	Not Quantifiable	Corporate and Service Plans become stale and fail to engage with staff.	Other competing priorities has meant the CP/ SP process has been treating water.	Customer / Citizen Reputational	3	3	9	service management teams/ quarterly reviews/Leadership Team need to give this a higher priority.	3	3	9	3	2	6	Q	on going	Kathryn Robson
20	Assess impact of major changes to funding by Government through Business rates Retention	Not Quantifiable	WBC may lose a significant amount of financial support from Central Government	Complete overhaul of the way local authorities are funded combined with the need to reduce public expenditure	Financial/ Reputational/ Citizen/ customer	4	4	16	5 Year projections of business rate base to take place. Local council tax benefit scheme drawn up	3	3	9	3	2	6	Q	on going	Alan Power

The Categories of Risks Facing Watford Borough Council

Hazards and risks need to be taken into account in judgments about the medium to long-term goals and objectives of the organisation, as well as the day-to-day operations of the Council. These may be as follows: -

Category	Definition
Political:	those associated with failure to deliver either central Government policy or meet the administration's manifesto commitments
Economic/Financial:	those affecting our ability to meet financial commitments. For example, internal budgetary pressures, the failure to purchase adequate insurance cover, external economic changes or the consequences of proposed investment decisions. Monitoring of financial planning and control and internal funds.
Social:	those related to the effects of changes in demographic, residential or socio-economic trends on the organisation's ability to deliver its objectives.
Technological:	those associated with the capacity of the organisation to deal with the pace / scale of technological change or its ability to use technology to address changing demands. They may also include the consequences of internal technological failures affecting the organisation's ability to deliver its objectives. (e.g. IT systems, equipment or machinery).
Legislative/Legal:	those associated with current or potential changes in national or European Law (e.g., the appliance or non-appliance of TUPE Regulations, Human Rights Act, Data Protection Act, Disability Discrimination Act, etc.). Risk related to possible breaches of legislation.

Category	Definition
Environmental:	those related to the environmental consequences of progressing the organisation's strategic objectives (e.g., in terms of energy efficiency, pollution, recycling, landfill requirements, emissions, etc.). Those related to pollution, noise or energy efficiency of ongoing service operations.
Reputational:	those related to the organisation's reputation and the public perception of the organisation's efficiency and effectiveness.
Competitive:	those affecting the competitiveness of the service (in terms of cost or quality) and / or its ability to deliver Value for Money.
Customer/Citizen:	those associated with failure to meet the current and changing needs and expectations of our customers and citizens.
Professional:	those associated with the particular nature of each profession
Physical:	those related to fire, security, accident prevention and health and safety (e.g., hazards / risks associated with buildings, vehicles, plant and equipment, etc.,)
Contractual:	those associated with the failure of contractors to deliver services or products to the agreed cost and specification.

GUIDANCE ON COMPLETING THE RISK ASSESSMENT MATRIX

DATE: when evaluation completed	NAME: of person completing assessment; may vary from risk	POST: of person completing assessment	DEPT/ UNIT: Risk
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RISK ASSESSMENT MATRIX v 1.6

RISK ASSESSMENT NUMBER: *consecutively from 1 (the 1st assessment) this allows for accurate version control and provides an audit trail of treatment/controls etc*

BUSINESS OBJECTIVE: External Relations: Please state your departmental objective here - as risks to achieving this objective should be considered

RISK TYPE: STRATEGIC, OPERATIONAL or BOTH (delete as necessary) strategic type would affect the 3-5 year planning process, operational type would affect day-to-day activities & both is an operational risk with a strategic impact

CODE	RISK	CAUSES	ASSESSMENT OF RISK (no controls in place for first assessment and controls in place thereafter)			ASSESSMENT OF RISK (With controls in place – Residual Risk Rating)	CONSEQUENCES	FURTHER CONTROLS REQUIRED	REVIEW FREQUENCY (A, Q, M) annually, quarterly or monthly	DATE OF NEXT REVIEW	OWNER					
			SEVERITY	LIKELIHOOD	RISK RATING							SEVERITY	LIKELIHOOD	RISK RATING		
sequential numbering of risks - see appendix 2. If risk is no longer relevant number must NOT be reused.	A risk is the threat that an event or action will affect the Council's ability to achieve its objectives and to successfully execute strategies. To help identify risks one can think of political, environmental, social technological, economical and legal threats. In addition to this please consider the risks that can occur which may prevent your area from achieving objectives as set in the Corporate/Community Plan; impact on Use of Resources and also CPA/CAA etc	these are the events, circumstances and/or situations that give rise to the risk being created	see Appendix 1 - Categories, you can include 1 or more categories depending on the risk	scored on a scale of 1 - 4; 1 being the lowest and 4 the highest; before controls in place	automatically calculated and formatted	these are controls currently in place which have currently reduced the likelihood of the risk materialising; these are usually in the form of internal controls systems, policies and procedures, regular meetings etc	scored on a scale of 1 - 4; with controls in place	automatically calculated and formatted	these are controls currently in place which have currently reduced the likelihood of the risk materialising; these are usually in the form of internal controls systems, policies and procedures, regular meetings etc	automatically calculated and formatted	automatically calculated and formatted	this is the result of the risk if and when it occurs and can include loss of business, negative/bad reputation, breakdown or partnership working, financial loss (please state financial loss in monetary terms where possible)	further controls are needed where a residual risk rating is shown as amber or red i.e. medium or high. These risks will be shown on the treatment plan.	this will depend on the risk rating, how effective controls are, cost implications of controls etc	this should be a realistic date when the next review of the risk including adequacy if the controls should be completed, this must be matched to the review frequency	the person responsible for implementing and reviewing control measures

Note

- Severity can be viewed in four categories/ matched to scores
1. Minor
 2. Significant
 3. Serious
 4. Major
- Any annoyance that does not disrupt service provision or has only a localised impact contained within the council/service affected. No media or public knowledge of incident
- Short -term partial failure, no media interest, limited financial losses or disruption to service provision.
- Short-term total service failure or prolonged partial failure, possible local media interest, possible financial losses or injuries
- Total service failure, high financial losses, possible national media criticism, local media interest or possible fatalities/severe injuries

Likelihood can be viewed in four categories/matched to scores:

1. Remote
 2. Unlikely
 3. Likely
 4. Very likely
- Little or no likelihood of occurring
Some likelihood of occurring
Significant likelihood of occurring
Near certainty of occurring

PART A

Report to: Audit Committee

Date of Meeting 8 January 2014

Report of: Head of Democracy and Governance

Title: Requests made under the Freedom of Information Act 2000

1. **SUMMARY**

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

From 1 April 2013 until 30 September 2013 the Council received 213 requests all but 50 of which were replied to in the required time. A list of the requests is attached at appendix 1 for information

2. **RECOMMENDATIONS**

To note the contents of this report.

Contact Officer:

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

Report approved by Managing Director

3.0 **DETAILED PROPOSAL**

3.1 The Freedom of Information Act 2000 came fully into force on 1st January 2005.

As a public authority we are obliged to answer written requests for information under the Act within 20 working days

3.2 This report covers the periods 1 April 2013 until 30 September 2013.

3.3 In this period the Council recorded receiving 213 requests for information under the Act all but 50 were replied to within the statutory 20 working days.

- 3.4 The requests have been varied. Appendix 1 gives a brief summary of each request.
- 3.5 Since my previous report there has been a concerted effort by Revenues and Benefits to clear the backlog of unanswered requests and the committee will note that there are now only a handful that remain unanswered.
- 3.6 The Customer Service Centre Team Leaders continue to emphasise to departments the need to respond to requests within the statutory time frame. Human Resources have developed an E-Learning module on Freedom of Information which is available for staff.
- 3.7 The Mayor and Managing Director continue to receive a weekly list of all new FOI requests that are received.
- 3.8 Officers have still not received any benchmarking data as requested by the Committee last June.

4.0 **IMPLICATIONS**

4.1 Financial

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

4.2 Legal Issues (Monitoring Officer)

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

4.3 Staffing

Requests are currently being managed within existing resources

4.4 Accommodation

No implications

4.5 Equalities

No implications

4.6 Community Safety

No implications

4.7 Sustainability

No implications

4.8

Potential Risks

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

Appendices

Appendix 1

Summary of FOI requests April to September 2013

Background papers:

None

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FOI Requests - 1st Quarter (April - June 2013)

Total 99

CASE REF	REASON FOR REQUEST	DATE RECEIVED	DUE DATE	RESPONDED WITHIN TIMESCALE? (Y/N)	INFORMATION PROVIDED? (Y/N)	CUSTOMER ADVISED ON ALTERNATIVE LOCATION OF INFORMATION (Y/N)	Individual or Organisation	CAT
1010313360	How many automatic wash/dry toilets your authority provided via Disabled Facility Grants in 2012/13?	08.04.13	06.05.13	Yes	Yes	No	Organisation	O
1010314410	No. of allotments and costs	14.04.13	13.05.13	Yes	Yes	No	Individual	I
1010315345	Assaults on housing staff	19.04.13	20.05.13	Yes	Yes	No	Organisation	O
1010319198	whether Watford Council has used neonicotinoid pesticides over the last 10 years,	28.05.03	25.06.13	Yes	Yes	No	Individual	I
1010320258	Funding given to Palace Theatre and allocated for arts and culture for each of the financial years since 2009/10 and until 2014/15	13.06.13	11.07.13	Yes	Yes	No	Organisation	O
1010320703	In last 2 years how many instances has your council placed a family or individual into emergency accommodation, in (a) a Travelodge hotel or (b) a Premier Inn hotel	18.06.13	16.07.13	No	Yes	No	Individual	I
1010321544	How many allotment sites the council have and what is the total number of plots on these sites?How many of the total plots are 75%+ cultivated?How many of the plots are less than 75% cultivated?How many threatening letters have you sent to plot holders where plots are less than 75% cultivated? how many of the total allotments are vacant? The cost per pole at each site.	20.06.13	18.07.13	Yes	Yes	No	Individual Watford Resident	IWB
1010321571	Information regarding refuge accomodation	27.06.13	25.07.13	Yes	Yes	Partially - HCC	Individual	I
1010321577	Information regarding homes which are or were part of a sanctuary scheme, enabling households at risk of violence to remain safely in their own homes	27.06.13	25.07.13	Yes	Yes	Yes - WCHT	Individual	I
1010313402	Information regarding to funerals that the council has held since 1st October 2012.	04.04.13	02.05.13	Yes	Yes	No	Individual	I
1010315342	Number and revenue from FPN's in last three years	20.04.13	20.05.13	Yes	Yes	No	Individual	I
1010317548	Notices the council places with regards to public health funerals	16.05.13	14.06.13	No	No	No	Individual	I
1010321541	Research Project -An evaluation of green waste management methods in England.	25.06.13	23.07.13	No	No	No	Individual	I

CASE REF	REASON FOR REQUEST	DATE RECEIVED	DUE DATE	RESPONDED WITHIN TIMESCALE? (Y/N)	INFORMATION PROVIDED? (Y/N)	CUSTOMER ADVISED ON ALTERNATIVE LOCATION OF INFORMATION (Y/N)	Individual or Organisation	CAT
1010321563	When there is a death within the council and there are no known next of kin to make funeral arrangements, what are the steps taken by the council? Please provide details of the procedure followed.	26.06.13	24.07.13	Yes	Yes	No	Individual	I
1010321888	Persons died no next of kin	28.06.13	26.07.13	Closed Duplicate	Closed Duplicate	No	Individual	I
1010317345	Premises with zoo licence	14.05.13	11.06.13	Yes	Yes	No	Organisation	O
1010317468	List of the addresses of all the Houses in Multiple Occupation licensed by the council	15.05.13	13.06.13	Yes	Yes	No	Organisation	O
1010320065	How much of the funding allocated to the Council under the Department of Energy and Climate Change Local Authority Competition in January 2013 has been spent to date including name of projects	12.06.13	10.07.13	Yes	Yes	No	Individual	I
1010314823	Total number of businesses who have not made their first business rates payment of this financial year	15.04.13	13.05.13	Yes	Yes	No	Individual	I
1010316546	Public Health funerals since Nov 2012	02.05.13	03.06.13	Yes	Yes	No	Organisation	O
1010316105	Total number of businesses who were late making their first business rates payment of this financial year, but have now made it	30.04.13	30.05.13	Yes	Yes	No	Individual	I
1010315882	Public Health funerals since Sept 2012	03.05.13	31.05.13	Yes	Yes	No	Individual	I
1010316554	The latest food hygiene inspection report for Groovy Kids club and details of any prosecutions related to food hygiene for any premises since 2010 or any pending court cases.	03.05.13	31.05.013	Yes	Yes	No	Media	M
1010318112	Number of dog homes and dogs destroyed	23.05.13	21.06.13	Yes	Yes	No	Media	M
1010318782	Assaults on refuse collectors and days lost	20.05.13	18.06.13	Yes	Yes	No	Media	M
1010318500	number of Registered Artists and Studios in every local council ward	24.05.13	24.06.13	Yes	Yes	No	Individual	I
1010318783	Persons died no next of kin	21.05.13	19.06.13	Yes	Yes	No	Individual	I
1010319524	Persons died no next of kin	05.06.13	03.07.13	Yes	Yes	No	Individual	I
1010319706	Persons died no next of kin	06.06.13	04.07.13	Yes	Yes	No	Individual	I

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1010316211	How many directly-employed staff in your local authority area earn over (a) £50000 per annum, (b) £100000 per annum, (c) £142500 per annum?	30.04.13	30.05.13	Yes	Yes	No	Individual	I
1010316535	How many directly employed staff do you have on "zero hour" contracts?	30.04.13	30.05.13	Yes	Yes	No	Individual	I
1010316534	What percentage of your senior officers (the top tier of officers) are women?	30.04.13	30.05.13	Yes	Yes	No	Individual	I
1010318787	To what extent is mobile and flexible* working prevalent throughout the Local Authority?	30.05.13	27.06.13	Yes	Yes	No	Organisation	O
1010319980	Study of service delivery models of human resources for local government authorities in England	10.06.13	08.07.13	No	Yes	No	Organisation	O
1010312851	Cost of providing email for Councillors	02.04.13	30.04.13	No	No	No	Individual	I
1010313357	Contracts relating to fixed line and WAN maintenance	08.04.13	07.05.13	No	Yes	No	Individual	I
1010315164	Current ICT infrastructure and future ICT upgrade plans.	18.04.13	17.05.13	No	No	No	Organisation	O
1010318496	Details of all physical locations maintained where Watford council provides internet access that is available to the general public.	24.05.13	24.06.13	No	Yes	No	Individual	I
1010320945	Details of Local Area Network (LAN) including private contracts	20.06.13	18.07.13	No	Yes	No	Individual	I
1010313013	Information relating to insurers for S W J Watson Builders who did work on council properties	02.04.13	30.04.13	Yes	Yes	No	Individual Watford Resident	IWB
1010313772	Information looking at how we may improve dealing with complaints against elected Members.	09.04.13	07.05.13	Yes	Yes	No	Organisation	O
1010316549	Do you have plans to implement a new council website design in the next 12 months?	02.05.13	30.05.13	Yes	Yes	No	Individual	I
1010316892	Councillors, as of the date you receive this request, who have one or more unspent criminal convictions on their record of which you are aware	08.05.13	05.06.13	Yes	Yes	No	Individual	I
1010317142	Ownership of land Cardiff Rd/Wiggenhall Rd	13.05.13	11.06.13	Yes	Yes	No	Individual	I
1010317546	Total Value of Estate owned and managed by Watford Borough Council	16.05.13	13.06.13	Yes	Yes	No	Individual	I
120103	Financial education in local schools	14.05.13	11.06.13	Yes	Yes	No	Individual	I

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1010318290	How many individuals have been appointed to directly support lead members, cabinet members and political groups?2.What are the job titles and salary grades of those appointed to directly support lead members, cabinet members and political groups?3. How many members of staff are allocated to support each of Watford political groups?4.What is the yearly cost to Watford for employing individuals to support lead members cabinet members and lead groups? please highlight the relevant cost associated to each political grouping	24.05.13	21.06.13	Yes	Yes	No	Individual	I
1010319146	Current lease agreement 64 Rickmansworth Rd (Watford New Hope Trust) and class of use relating to nos 60/62/64	30.05.13	27.06.13	Yes	Yes	No	Individual	I
1010319130	How many people employed by the council to raise awareness of democracy in Watford? Does the council receive any funding from the county council or from the government more generally for the purposes of raising election turnout or raising awareness of democracy. What is the council doing to prepare for next years mayoral elections regarding raising turnout	29.05.13	26.06.13	Yes	Yes	No	Individual	I
1010319740	An up-to-date version of your states/facilities/capital projects organisational structures including names, email addresses, telephone numbers and reporting lines where possible. Any current vacancies in the estates/facilities/projects department (may be included in the Organisation Structures if easier). Total spend on both agency (temporary) workers and permanent recruitment fees by the estates/facilities/projects departments over the last 2 years.	06.06.13	04.07.13	Yes	Yes	No	Organisation	O
1010320668	Council properties managed by guardian agencies whereby empty buildings are protected from squatters and vandals by having people living in them.	17.06.13	15.07.13	Yes	Yes	No	Individual	I
1010321333	Compulsory purchase of Land in Wigenhall Rd and Cardiff Rd Industrial Estate and public notice	25.06.13	23.07.13	Yes	Yes	No	Individual Watford Resident	IWB
1010321279	Take up of Local Asset Backed Vehicles (LABVs) entered into by WBC	23.06.13	22.07.13	Yes	Yes	No	Organisation	IWB

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1010321586	Details of contract for Case Management System used by Legal Team	27.06.13	25.07.13	Yes	Yes	No	Individual	I
1010321849	How many complaints have been made against councillors in the past five years?	28.06.13	26.07.13	Yes	Yes	No	Individual	I
1010321852	Has any council member or any of it's officers had any correspondence including emails, phone calls or face to face meetings with any of the 32 London boroughs regarding the possibility of them purchasing land for housing between 1st May 2012 and 24th May 2013. If so which London boroughs have you had correspondence with? If so how many houses are they intending to build?	27.06.13	25.07.13	Yes	Yes	No	Media	M
1010316098	Do we produce council newsletter and any costs. Do we broadcast council meetings over Internet. Do we have Wi-Fi in the public gallery	30.04.13	30.05.13	Yes	Yes	No	Individual	I
1010316215	How many properties in your local authority area have been sold under the 'Right to Buy' scheme since May 6th 2010? How many social homes for rent have been built in your local authority area since May 6th 2010? How many social homes for rent to be built in future have, at this point in time, have both planning permission and financing in place.	30.04.13	30.05.13	Yes	Yes	No	Individual	I
1010317402	New Homes Bonus grant for the financial years 2010/11, 2011/12 and 2012/13? I would also like to know the number of homes newly built and empty properties brought back into use in each of those years.	15.05.13	13.06.13	Yes	Yes	No	Individual	I
1010319199	Copy of information/data security policy and details of any training/information given to staff on security and data-handling.	27.05.13	24.06.13	Yes	Yes	No	Individual	I
1010319361	Any correspondence between Watford Council and the Bilderberg Group and/or its Steering Committee, affiliates or partners. Any correspondence with the Grove Hotel regarding the Bilderberg Group conference. Any and all information relating to how much Watford Council has paid to help with the security of this event.	30.05.13	27.06.13	Yes	Yes	No	Individual	I

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1010320802	How many times has your organisation been fined for losing confidential customer data during the past three years (from June 2010)How many instances involved the loss or theft of credit card or debit card details?How much were these fines for in total - How many credit card or debit card transactions did your organisation process over the phone over the past 12 months Approximate total value of these transactions?What proportion of these phone transactions are handled internally by your staff, and handled by a third-party call centre.Assuming a record of these phone transactions are kept for training purposes, for how many years do you typically keep them?Do you store recordings of these phone transactions on your own IT/storage systems, or do you pass them to a third-party supplier to manage? Are these recordings stored in a Level 1 PCI-DSS compliant data centre?	18.06.13	16.07.13	Yes	Yes	No	Organisation	O
1010320540	Information regarding Environment, Flooding, & Disaster Planning & Procurement	17.06.13	15.07.13	Yes	Yes	No	Organisation	O
1010312768	What parking schemes were funded by Watford Council, and specifically the value that was contributed from the money raised by parking fines, for 2011 and 2012?How much revenue was raised from parking fines in 2011 and 2012?	01.04.13	29.04.13	Yes	Yes	No	Organisation	O
1010315167	Compensation money paid to traffic wardens as a result of accidents at work in the past five financial years (1 April 2008 - 31 March 2013)	18.04.13	17.05.13	Yes	Yes	No	Individual	I
1010315407	Value and number of parking tickets issued, those written off and where enforcement action taken since 2008/09	23.04.13	21.05.13	Yes	Yes	No	Individual	I
1010315535	Number, cost and usage of electric car charging points	25.04.13	23.05.13	Yes	Yes	No	Media	M

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1010316214	1. The number of car parking facilities which are administered or owned by your local authority setting out total capacity of these facilities for cars and motorcycles.2.The number of facilities for commercial and heavy goods vehicle parking which are administered or owned by your local authority, detailing the total capacity of these facilities for commercial and heavy goods. 3. The number of facilities which allow commercial and heavy goods vehicles to be parked between 18:00 ? 8:00 in spaces designated for cars and motorcycle between 8:00 ? 18:00 and how many will be converted for dual use over the next three years	30.04.13	28.05.13	Yes	Yes	No	Organisation	O
1010317005	Information regarding number of parking tickets and revenue collected	10.05.13	07.06.13	Yes	Yes	No	Individual	I
1010317754	How many traffic wardens have been attacked by members of the public in the last three years?	17.05.13	14.06.13	Yes	Yes	No	Individual	I
1010319358	information regarding the tree survey for North Watford Cemetery	30.05.13	27.06.13	Yes	Yes	No	Individual Watford Resident	IWB
1010318792	costs around provision of parking services at Watford.	30.05.13	27.06.13	Yes	Yes	No	Media	M
1010319059	Questionnaire on how Sustainability Appraisals (SA) influence the Core Strategy/Local Plan making process and whether Strategic Environmental Assessment (SEA) Post Adoption Statements provide a good representation of how the SA have influenced the finished plan.	03.06.13	01.07.13	Yes	Yes	No	Organisation	O
1010319114	Revenue from parking permits/penalty charge notices 2008-2012	03.06.13	01.07.13	Yes	Yes	No	Organisation	O
1010320283	Details of any time restrictions placed on HGVs in the local authority area which desire access to load and unload goods on roads maintained by the council	11.06.13	09.07.13	Yes	Yes	No	Organisation	O
1010320536	Information relating to particular changes to CPZ on Cassiobury Park Estate	16.06.13	15.07.13	Yes	Yes	No	Individual Watford Resident	IWB
1010320694	How many applications for planning permission have been made to erect a temporary gazebo and how many have been passed and refused over the last 3 years.	17.06.13	15.07.13	Yes	Yes	No	Individual Watford Resident	IWB

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1010321675	Copies of all commercial documents relating to the Watford LABV - Watford Health Campus, including but not limited to the Shareholders Agreement, any Partnership Agreements or Funding / Financial Agreements, and the LABV's commercial contracts	28.06.13	26.17.13	Yes	Yes	No	Individual	I
1010313024	The financial years in which council elections were held including political group and information regarding council tax and housing rent setting	02.04.13	Requested clarification for which period	Withdrawn - No response from requestor.	Withdrawn - No response from requestor.	No	Individual	I
1010314507	addresses and rateable values of all commercial properties that have any historic credit on their account above £1,000.	02.04.13	30.04.13	No	Yes	No	Organisation	O
1010312637	Council Tax/NNDR payers for property in Park Ave	01.04.13	29.04.13	Yes	Yes	No	Individual	I
1010313789	Breakdown of credit balances accrued since your earliest records, for the amounts owing to all incorporated?companies	10.04.13	09.05.13	No	Yes	No	Organisation	O
1010315191	Credits that are held on your business rates system to include: credits written away to suspense/ control accounts . Amounts written off Credits which are due to non individuals.	17.04.13	16.05.13	No	Yes	No	Organisation	O
1010314694	List of business names, addresses and rateable values of commercial properties in your area with rateable value of £1,000 up to £11,000 who are eligible for but not currently receiving small business relief.	15.04.13	14.05.13	No	Yes	No	Organisation	O
1010314505	Properties with a rateable value in excess of £2600 currently vacant i.e. where the property is vacant by reference to an empty rate exemption in place or it being noted as empty on the rate account.	16.04.13	15.05.13	No	Yes	No	Organisation	O
1010315633	Addresses and rateable values of all business properties that have any historic credit on their account	25.04.13	24.05.13	Yes	Yes	No	Organisation	O
1010317347	List of NNDR accounts and those not receiving Small Business Rate Relief	06.05.13	04.06.13	No	Yes	No	Organisation	O
1010317317	Households with C/Tax arrears and action taken	07.05.13	05.06.13	Yes	Yes	No	Individual	I

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1010317322	Total number of businesses in your Billing Authority· Total number of businesses in hardship?· Total number of businesses who have not made their first business rates payment of this financial year· Total number of businesses who were late making their first business rates payment of this financial year, but have now made it	13.05.13	11.06.13	Yes	Yes	No	Organisation	O
1010317522	Applications for Discretionary Housing Payments (DHPs) for assistance with the impact of the April 2013 Housing Benefit changes for social rented sector tenants, during the current financial year.	15.05.13	13.06.13	No	Yes	No	Organisation	O
1010318799	Business ratepayers who have a Credit Balance on their accounts.	20.05.13	18.06.13	Yes	Yes	No	Individual	I
1010319989	Business rates accounts where the Council has obtained a liability order and the rateable value is £5,000 or more for all tax years since 2009/10.	11.06.13	09.07.13	No	Yes	No	Organisation	O
1010320121	Business accounts where a 'write on' has been used since 1st April 2000 to cancel an overpayment which has not since been reversed	12.06.13	10.07.13	Yes	Yes	No	Organisation	O
1010320545	Business rates accounts in credit	17.06.13	15.07.13	No	Yes	No	Organisation	O
1010321584	How many community sports clubs does your authority currently grant discretionary rate relief to?	27.06.13	25.07.13	No	No	No	Organisation	O
1010321526	a) The details on the amounts being spent on housing benefits for the top ten claimant families listed for your council. b) Information on the amount of families claiming housing benefits and a general overview of where they reside within the wards of your council borough (preferably provide information in map form). Please include information on average house prices and/or private sector rent for those areas. c) The full list of amounts spent on housing benefits between January 1997 to June 2013; if possible breakdown the numbers and amounts spent between those who are UK, EU and non-EEA recipients.	25.06.13	23.07.13	No	Yes	No	Individual	I

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1010321530	List of remaining credits and also credits that have been written off by your Authority in respect of business rates as at 01/01/2013 for companies as far back as your records will allow	25.06.13	23.07.13	No	Yes	No	Organisation	O
1010321520	List of commercial properties not receiving small business rate relief.	25.06.13	23.07.13	No	Yes	No	Organisation	O

FOI Requests - 2nd Quarter (July - September 2013)

Total 114

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1010322021	The allocation your local authority receives from government via the DFG for the financial years 2009/10 through to the current financial year	04.07.13	02.08.13	Yes	Yes	No	Organisation	O
1010322567	I am writing to you to request reports under the Freedom of Information Act 2000 on the key financial performance indicators of Watford Borough Council's leisure centre portfolio operated by SLM.	11.07.13	09.08.13	Yes	Yes	No	Individual	I
1010323149	The total number of residential properties used for the housing of ex-offenders leased by your organisation which are located within another local authority's boundaries.	23.07.13	21.08.13	Yes	Yes	No	Organisation	O
1010322733	Number of people housed in emergency accommodation because of domestic violence?	16.07.13	14.08.13	Yes	Yes	No	Organisation	O
1010323707	We are writing to every council in England to build an overall picture of the manner in which young people aged 16 and 17 are dealt with if they become homeless.	29.07.13	27.08.13	No	Yes	No	Media	M
1010323941	1.How many one bedroom general needs properties do you have available to Let (voids) this week? 2. How many tenants are deemed to be under-occupying, and needing one bed accommodation? 3.How many people are already on the waiting list for one bedroom properties?	03.08.13	02.09.13	Yes	Yes	No	Individual	I
1010325048	The Mayor has stated in her January 2013 Report that "We know that Watford Hospital's preferred option is to expand onto the Farm Terrace allotment site. This, in their opinion, provides the best configuration for the new hospital buildings and is the most cost effective option". Would you please provide me with all of the data that the Mayor used in being able to make this statement. I anticipate that this will include a copy of the financial business case that Watford Hospital, West Herts Hospitals NHS Trust, and/or their advisors have submitted to the Council and/or the Mayor	15.08.13	16.09.13	Yes	Yes	No	Individual	I
1010324767	We are investigating how G-Cloud is perceived by Local Council's across the UK. Please can you answer the questions below in accordance to the Freedom of Information Act 2000. Thanks in advance.	13.08.13	12.09.13	Yes	Yes	No	Organisation	O
1010324775	How many staff, in total (headcount please NOT FTEs or WTEs etc), are employed by the Council?	13.08.13	12.09.13	Yes	Yes	No	Organisation	O

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1010325970	How many properties in your local authority area have been sold under the 'Right to Buy' scheme since May 6 th 2010?	01.09.13	30.09.13	Yes	Yes	No	Individual	I
1010326115	How many tenants on your allocations/waiting list in a 1 bed private rental property are overcrowded? Q2 how many tenants on your allocations/waiting list in a 1 bed social housing property are overcrowded? Q3 how many tenants on your allocations/waiting list in a 2 bed private rental property are overcrowded? Q4 how many tenants on your allocations/waiting list in a 2 bed social housing property are overcrowded? If you no longer hold the allocations list please state the name of who does.	05.09.13	03.10.13	Yes	Yes	No	Organisation	O
1010326829	I wish to challenge the response I received from Ms Robson on 16 September in response to my Freedom of Information request. The history of this request is that in February this year I requested specific financial information from Watford Borough Council in support of its decision to change the land use of Farm Terrace Allotments. At that time, on 26th February, I received the reply that it could jeopardise the council's negotiations with suppliers if such information were disclosed.	19.09.13	18.10.13	Yes	Yes	No	Individual	I
1010327223	What are your current arrangements for discharging your welfare provision in respect of furniture and electrical items. Do you have a provision for clothing? What is your spend (£) for the current financial year to date?	20.09.13	18.10.13	Yes	Yes	No	Organisation	O
1010325077	Please provide all correspondence between Watford Borough Council and the Department for Communities and Local Government between the 15 May 2013 & 20 August 2013 relating to Farm Terrace Allotments.	20.08.13	17.09.13	Yes	Yes	No	Organisation	O
1010322374	I am writing to you on behalf of the British Heart Foundation (Retail Division) as we are currently surveying all Councils with regard to their policy on the provision of Community Welfare Support Grants.	09.07.13	07.08.13	Yes	Yes	No	Individual Watford Resident	IWB
1010322731	Please respond to the following questions and return your answers to us either by email or post. 1 What steps does the council take to contact family members or relatives when a person dies and there is no arrangement of a funeral? 2. Does a council officer visit the property of the deceased? 3. What is the name, department, address, telephone and email address of the officer responsible for visiting the property of the deceased? 4. If the council is unable to locate family or relatives, what additional steps are taken?	16.07.13	12.08.13	Yes	Yes	No	Individual	I

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1010323033	How many social homes for rent to be built in future have, at this point in time, both planning permission and financing in place?	18.07.13	14.08.13	Yes	Yes	No	Media	M
1010322741	For each of the following, please provide the most recent figures and figures as at May 2010 How many staff are employed in pest control by the council or through contractors? What is the average time between a pest being reported and a member of the pest control team visiting the site of the complaint?	16.07.13	12.08.13	Yes	Yes	No	Individual	I
1010322677	I would like information on people dying with no next of kin being known at the time of death from 1/3/13 to the day of your response to this request. If someone died before 1/3/13 but the case has only come to your attention since, could you please also include details, as follows: Surnames and forenames or initials, Dates of death, Age at death or date of birth, Place of birth, Marital status	15.07.13	11.08.13	Yes	Yes	No	Individual	I
1010324491	1. List of all premises issued with a Pet Shop License by the local authority? 2. List of all premises issued with a Dog Breeding License by the local authority?	09.08.13	09.09.13	Yes	Yes	No	Organisation	O
1010324330	Under FOI - the below mentioned food business operator wishes to operate a food stall in one or more our 2013 events. As part of our pre-registration of food business operators, I would be obliged if you would advise me as to their suitability: Bakter Fresh Food, 15 Southsea Avenue, Watford.	08.08.13	06.09.13	Yes	Yes	No	Organisation	O
1010324218	1) What is the name of the council officer who is (or would be) responsible for sending information to the Treasury Solicitor, Duchy of Cornwall, Duchy of Lancaster, QLTR, Crown Solicitor, National Ultimus Haeres and/or Farrer & Co with regards to national assistance/public health funerals.2) What is the name of the council officer who is (or would be) responsible to trace/inform the family members or relatives of people who have died and are in need of a national assistance/public health funeral.3(6a-6l).	07.08.13	05.09.13	Yes	Yes	No	Individual	I
1010324334	I would like to request a copy of the food hygiene and safety reports from your Environmental Health department for the following restaurant: - Carluccio's (132-136 High St, Watford, WD17 2EN)	08.08.13	06.09.13	Yes	Yes	No	Individual	I

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1010324332	In light of the recent court case between Tim Hemming of Simply Pleasure (and others) v. Westminster City Council over that authority's licensing charges, we're preparing a series of articles looking at the current situation. As you may know, the council's appeal was lost and it seems likely the charge (approx £29k pa) will be dropped to little more than £1,000pa, with hefty refunds to the effected shops to follow	07.08.13	05.09.13	No	Yes	No	Organisation	O
1010324213	Please can you provide me with copies of all hospital kitchen hygiene and food safety inspection reports carried out in your area since January 1, 2012.	06.08.13	04.09.13	Yes	Yes	No	Media	M
1010324501	I would like a copy of the full report from the latest Food Standards Agency inspection of all schools, nurseries, after-school clubs and playgroups which achieved a food hygiene rating of 3 or lower	11.08.13	10.09.13	Yes	Yes	No	Organisation	O
1010324771	I would be grateful if you would treat this as a request for information under the terms of the FOI Act, and supply me with a list of all the licensed riding establishments in your region	13.08.13	12.09.13	Yes	Yes	No	Organisation	O
1010324772	Please could you kindly send me any information you may hold relating to public or welfare funerals and persons who have died with no known next of kin since 1/3/13 to the day of your reply	12.08.13	11.09.13	Yes	Yes	No	Individual	I
1010327625	Information regarding the current recycling and waste support and maintenance contracts	30.09.13	29.10.13	Yes	Yes	No	Individual	I
1010326431	Please can you provide me with the following information regarding the enforcement of the Smoke Control Area (SCA) by Watford Council over the past 7 years, with figures sub-totaled annually: 1 -The number of complaints received regarding smoke from domestic chimneys in violation of the SCA. 2 - The number of actions taken against homeowners in response to receiving a report of a suspected violation of the SCA. 3 - The number of incidents where violations of the SCA that have resulted in legal action against the homeowners.	12.09.13	09.10.13	No	Yes	No	Organisation	O
1010326116	I would like to know details of anyone who has died with no known next of kin from 1/6/2013 to the day of your reply. If there are any new cases where the person died prior to 1/6/2013, but that were only dealt with after this date, please also include details.	06.09.13	04.10.13	Yes	Yes	No	Individual	I

CASE REF	REASON FOR REQUEST	DATE RECEIVED	DUE DATE	RESPONDED WITHIN TIMESCALE? (Y/N)	INFORMATION PROVIDED? (Y/N)	CUSTOMER ADVISED ON ALTERNATIVE LOCATION OF INFORMATION (Y/N)	Individual or Organisation	CAT
1010326599	I am carrying out some research on local council's licensing fees in the Private Sector. Please can you provide the below information: 1. How much is your mandatory licence fee 2. How the cost has been calculated and 3. Do you have additional/selective licensing?	13.09.13	14.10.13	Yes	Yes	No	Organisation	O
1010322083	Information relating to Hackney/Private Hire licences have been issued in the last 12 months	04.07.13	01.08.13	Yes	Yes	No	Organisation	O
1010321843	Information relating to personal registration for tattoo parlour	01.07.13	29.07.13	Yes	Yes	No	Organisation	O
1010321999	Information relating to paupers funerals	02.07.13	30.7.13	Yes	Yes	No	Media	M
1010327510	Information on Death of persons with no next of kin from 1st March 2013 to date	27.09.13	26.10.13	Yes	Yes	No	Individual	I
1010327623	Information on Death of persons with no next of kin, type of funeral whether Cremation or burial.	30.09.13	29.10.13	Yes	Yes	No	Individual	I
1010325442	Welfare of dogs breeding establishments	23.08.13	20.09.13	Yes	Yes	No	Campaign Group	C
1010325478	Snares and trapping animals	23.08.13	20.09.13	Yes	Yes	No	Organisation	O
1010328564	Please could you let me know how many abandoned cars have been removed by the local authority in your area from public places in the following timeframes:a. Jan 1 to Dec 31 2010 b. Jan 1 to Dec 31 2011 c. Jan 1 to Dec 31 2012 d. Jan 1 to June 31 2013	24.09.13	23.10.13	Yes	Yes	No	Organisation	O
1010323805	FOI request sent by post requesting we complete a questionnaire regarding the Animal welfare Act 2006 and Local Authority policy for abandoned and neglected horses	25.07.13	23.08.13	Yes	Yes	No	Organisation	O
1010322574	1. How much did your website design, development and launch cost? 2. What is the cost of maintaining your website month to month? I'm specifically looking for development support, hosting and other maintenance costs.3. When was the current iteration of your website launched?	11.07.13	09.08.13	Yes	Yes	No	Individual	I
1010323047	How much did the Council spend on counter fraud, how many full time staff are employed to work on counter fraud?	19.07.13	15.08.13	Yes	Yes	No	Organisation	O
1010322735	Charitable Donations via payroll	16.07.13	12.08.13	Yes	Yes	No	Organisation	O
1010323705	I am writing to obtain information about the total amount of money paid to trade unions by your organisation, the amount of staff time spent on trade union duties and/or activities and the payment of subscriptions	29.07.13	26.08.13	No	Yes	No	Campaign Group	C
1010326214	Cllr Watkin asked for information about TUPE and T&C arrangements, in response to email from a customer about an article relating to TUPE issues at a subsidiary of Veolia abroad	22.08.13	20.09.13	Yes	Yes	No	Organisation	O

CASE REF	REASON FOR REQUEST	DATE RECEIVED	DUE DATE	RESPONDED WITHIN TIMESCALE? (Y/N)	INFORMATION PROVIDED? (Y/N)	CUSTOMER ADVISED ON ALTERNATIVE LOCATION OF INFORMATION (Y/N)	Individual or Organisation	CAT
1010323761	- The total number of staff currently employed on zero hours contracts directly by your organisation - The total number of staff currently employed on zero hours contracts by your contractors to work on services you pay them to provide - Your organisation's policy on employing staff on zero hours contracts either directly or through contractors with whom you procure services	31.07.13	28.08.13	Yes	Yes	No	Individual	I
1010324028	1) How many individuals Watford Borough Council employs on zero hours contracts at present and in each of the last five years; 2) How many individuals Watford Borough Council employs on zero hours contracts as a percentage of the Council's total staff at present and in each of the last five years; 3) The average number of hours worked by individuals on zero hours contracts at present and in each of the last five years; 4) What roles those on zero hours contracts are employed in.	02.08.13	30.08.13	Yes	Yes	No	Organisation	O
1010324075	1.) The number of cases filed against the local authority under the Health and Safety at Work act (1974) in each of the individual years 2005 - 2013 inclusive. 2.) The number of these cases (again in each individual year) which were settled by out of court settlements. 3.) The total amount paid out in such cases (again in each individual year) 4.) For each case settled out of court; the nature of the prosecutor's claim under the Health and Safety at Work Act	31.07.13	28.08.13	No	yes	No	Media	M
1010324209	Will you please provide the following information regarding your Chief Executive/Managing Director/Head of Paid Services (as appropriate) as follows for the financial years 2008/09 to date:For years 2008/9, 2009/10, 2010/11, 2011/12, 2012/13 and 2013/14 Basic Salary Returning Officers Fees Transport allowance Private Health Care Any other allowance not included in the above	01.08.13	29.08.13	Yes	Yes	No	Individual	I
1010324211	How many of your staff have been employed under zero-hours contracts, whereby the employee agrees to be available for work as and when required so that no particular number of hours or times of work are specified?How many staff did your council make redundant?How many staff members were made redundant and then reinstated in a different or the same role?How many staff members has your council hired? How much in total has making staff redundant cost to your council?	06.08.13	04.09.13	Yes	Yes	No	Media	M

CASE REF	REASON FOR REQUEST	DATE RECEIVED	DUE DATE	RESPONDED WITHIN TIMESCALE? (Y/N)	INFORMATION PROVIDED? (Y/N)	CUSTOMER ADVISED ON ALTERNATIVE LOCATION OF INFORMATION (Y/N)	Individual or Organisation	CAT
1010325974	Under the Freedom of Information Act could you please give me the information stated below? Note: I would like the information in answer to below for every year back to July 2011. 1a - The number of people carrying out work experience placements in the council who are claiming Job Seekers' Allowance (JSA). And I would like these numbers for each scheme you are involved in. For example, the schemes involve: Mandatory Work Activity, Job Centre Work Experience Scheme, Sector-Based Work Academies, Work Programme work experience placements (both voluntary and mandatory schemes).	04.09.13	02.10.13	Yes	Yes	No	Individual	I
1010325708	Please could you provide UNISON with the following information? What are the minimum and maximum spinal column points and pay rates used by your authority for NJC workers? Please include any local extension of the NJC pay spine.	29.08.13	27.09.13	Yes	Yes	No	Organisation	O
1010325439	How does council decide on severance pay packages	23.08.13	20.09.13	No	Yes	Yes	Individual	I
1010325967	Information on WIFI Contract	03.09.13	01.10.13	No	Yes	Yes	Individual	I
1010326377	Please can you send me the following contract information with regards to the organisation's telephone maintenance contract (VOIP or PBX): 1.Existing Supplier: If there is more than one supplier please split each contract up depending on the number of suppliers. 2.Total Contract Value: The total value of the contract. 3. Annual Average Spend on Telephone Maintenance (3 years if possible)	10.09.13	09.10.13	No	Yes	No	Individual	I
1010322004	Fire Alarm Systems and your compliance to the Regulatory Reform (Fire Safety) Order 2005	02.07.13	30.7.13	Yes	Yes	No	Organisation	O
1010322393	I am requesting information under the Freedom of Information Act on how much the council has spent on the offices of mayor/chairman and deputy mayor/chairman over the last three financial years (2012-13 to 2010-11)	10.07.13	08.08.13	Yes	Yes	No	Individual	I
1010323917	1.) The number of cases filed against the local authority under the Health and Safety at Work act (1974) in each of the individual years 2005 - 2013 inclusive.2.) The number of these cases (again in each individual year) which were settled by out of court settlements. 3.) The total amount paid out in such cases (again in each individual year) 4.) For each case settled out of court; the nature of the prosecutor's claim under the Health and Safety at Work Act.	31.07.13	28.08.13	Yes	Yes	No	Media	M

CASE REF	REASON FOR REQUEST	DATE RECEIVED	DUE DATE	RESPONDED WITHIN TIMESCALE ? (Y/N)	INFORMATION PROVIDED? (Y/N)	CUSTOMER ADVISED ON ALTERNATIVE LOCATION OF INFORMATION (Y/N)	Individual or Organisation	CAT
1010324232	1. A copy of a printed Electoral Registration form for the 2013 canvass.2. Any other accompanying material you intend to send with this year's canvass form. 3.Confirmation as to whether you intend to pre-tick in the 2013 canvass a household's previous opt-outs of the Edited Register	06.08.13	04.09.13	Yes	Yes	No	Organisation	O
1010324503	Do all teaching professionals in your institution receive training on the 2003 Female Genital Mutilation Act legislation?	08.08.13	06.09.13	Yes	Yes	Yes	Organisation	O
1010325962	How many public lavatories are there currently in your local authority area?	27.08.13	24.09.13	Yes	Yes	No	Individual	I
1010326430	I would be grateful if you could please provide me with the following information regarding contracts or frameworks with Capita: 1 a. The name of the subsidiary (if applicable) 1 b. Details of services rendered 1 c. The start date and duration (including details of potential extensions)1d. The annual value of the contract/framework	11.09.13	9.10.13	Yes	Yes	No	Organisation	O
1010321842	I am contacting you from Affinity Water, your current water supplier. We are currently looking at ways to reduce water consumption amongst our commercial customers. Could you please provide the name and email address of your facilities manager, and also for your sustainability/energy manager.	02.07.13	31.07.13	Yes	Yes	No	Organisation	O
1010327139	With regards to fleet management I was wondering if I could submit a freedom of information request detailing the organisation's vehicle, leasing and maintenance contracts. Can you please send the following information with regards to these contracts:1. Contract Type: Maintenance, Leased, Hire 2. Who is the supplier of this contract? If there is more than one supplier please can you split all the information out below including annual spend, contract description and contract dates.	19.09.13	17.10.13	Yes	Yes	No	Individual	I
1010322248	Could you email us pdf/ word copies of the following manuals please:1. ISO 9001 QUALITY ASSURANCE MANUEL 2. ISO 14001 Environment 3. BS OHSAS 18001 Occupational Health and Safety 4.ISO/IEC 27001 Information Security	09.07.13	07.08.13	Yes	Yes	No	Individual	I
1010324769	In order for us to evidence the report we require financial information relating to each local authority's spend on internal and external legal services over the past three years, as well as general information on how local authorities procure external legal services from the Bar	13.08.13	12.09.13	Yes	Yes	No	Organisation	O

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1010324494	What specific policies has your authority put in place in response to the benefit cap? What activity is your authority undertaking to a) identify, and b) contact households affected by the benefit cap?	11.08.13	10.09.13	No	No	No	Individual	I
1010325972	We are working closely with several local authorities to help identify the methods of preventing fraud, error and breaches of the Data Protection Act (DPA). It is a requirement that all public sector bodies appoint a Senior Information Risk Officer (SIRO). We are conducting a survey to determine how many councils have made such an appointment and, where they have, if they carry sufficient authority to expedite the responsibilities under this role.	04.09.13	03.10.13	Yes	Yes	No	Organisation	O
1010327175	For each of the past five years, how much has the local authority spent on CCTV enforcement vehicles? - How many CCTV enforcement vehicles have been purchased and what is the total size of its fleet? - What revenue from fines for parking and traffic contraventions has the council generated in each of the last five years?	20.09.13	21.10.13	Yes	Yes	No	Organisation	O
1010325826	public health funeral, does the council pass details/information to the Land Registry or the Registers of Scotland?	02.09.13	30.09.13	Yes	Yes	No	Individual	I
1010327622	Requesting Information on when Watford became a Fairtrade Town and also requesting information about the signage and their locations	29.09.13	28.10.13	Yes	Yes	No	Organisation	O
1010327295	Information regarding Statutory Nuisance Complaints, Noise abatement orders, removal of equipment from residential premises as a result of complaints regarding noise disturbance. Also information regarding waste accumulation, private sector housing disrepair, Smells from animals .	24.09.13	23.10.13	Yes	Yes	No	Organisation	O
1010321995	Could the council consider a tenant's eviction due to arrears where s/he is affected by the bedroom tax (be it council housing or a registered social landlord) to be evidence that the tenant made him/herself intentionally homeless?	04.07.13	02.08.13	Yes	Yes	No	Individual	I
1010324053	Will you please provide the following information regarding your Chief Executive/Managing Director/Head of Paid Services (as appropriate) as follows for the financial years 2008/09 to date: 2008/09 2009/10 2020/11 2011/12 2012/13 2013/14	01.08.13	30.08.13	Yes	Yes	No	Individual	I
1010327179	Basic Salary Returning Officers Fees Transport Allowance Private Health Care Any other allowance not included in the above	19.09.13	18.10.13	No	Yes	No	Individual	I

CASE REF	REASON FOR REQUEST	DATE RECEIVED	DUE DATE	RESPONDED WITHIN TIMESCALE ? (Y/N)	INFORMATION PROVIDED? (Y/N)	CUSTOMER ADVISED ON ALTERNATIVE LOCATION OF INFORMATION (Y/N)	Individual or Organisation	CAT
1010321891	How many affordable dwellings the council has given planning permission for over the last 5 financial years	3.7.13	31.7.13	Yes	Yes	No	Individual	I
1010322675	1. How many fixed penalty notices (parking tickets) have been issued in accordance with parking contravention code 48 (stopping in restricted area outside a school) in the following years: 2007 2008 2009 2010 2011 2012 2. How many fixed penalty notices (parking tickets) have been issued in accordance with parking contravention code 99 (stopping on a pedestrian crossing and/or crossing area marked by zig-zags) in the following years: 2007 2008 2009 2010 2011 2012	12.07.13	12.08.13	Yes	Yes	No	Organisation	O
1010322572	In consideration of the NPPF's requirement for co-operation between LPAs to take place and be considered in public, I am writing to all Councils which border the St Albans District and making the same FoI request to each	11.07.13	09.08.13	Yes	Yes	No	Individual	I
1010323485	1) How many Penalty Charge Notices (PCN?s) were issued against foreign registered vehicles during the year 2012? 2) How many Penalty charge Notices (PCN?s) were issued against Polish registered vehicles during the year 2012? 3) How many Charge Certificates were issued to the owners of foreign registered vehicles during the year 2012? 4) How many Charge Certificates were issued to the owners of Polish registered vehicles during the year 2012? 5) How many claims were registered at the County Court or The Traffic Enforcement Centre against unpaid PCN?s issued to the owners of foreign registered vehicles in the year to 2012?	26.07.13	23.08.13	Yes	Yes	No	Individual	I
1010324761	Could you please provide the following data for the past three years? How many planning applications made? How many approved (delegated)? How many approved committee? How many refused? How many appealed? How many appeals granted? Has the LA in those three years paid out any costs to appeals granted? If so how much?	15.08.13	16.09.13	Yes	Yes	No	Organisation	O
1010324945	1. How many derelict buildings there in Watford Borough Council's area of responsibility as a planning authority and 2. How many Section 215 notices Watford Borough Council issued under the Town and Country Planning Act 1990 in 2012-13	16.08.13	17.09.13	Yes	Yes	No	Organisation	O

CASE REF	REASON FOR REQUEST	DATE RECEIVED	DUE DATE	RESPONDED WITHIN TIMESCALE ? (Y/N)	INFORMATION PROVIDED? (Y/N)	CUSTOMER ADVISED ON ALTERNATIVE LOCATION OF INFORMATION (Y/N)	Individual or Organisation	CAT
1010325479	How many homes for affordable rent (not including social rent), which have received all necessary approvals, and with financing in place, will be started in each of the next three years in the geographical area under your remit? How many affordable homes for rent have been built in your local authority area since May 6th 2010? This includes those being built directly or by housing associations.	27.08.13	25.09.13	Yes	Yes	No	Individual	I
1010326032	As part of the town centre improvements it appears that the memory wall is being demolished: Were Councillors consulted over this specific aspect of the town centre improvements, if so how and when? Were those whose memories were incorporated into the wall consulted on its demolition and removal, if so how and when? Did any public consultation take place over the demolition? What will happen to the individual bricks containing memories and are there any plans to reinstate the memory wall or create another, similar project using the bricks?	04.09.13	03.10.13	Yes	Yes	No	Individual	I
1010327807	This is a request under the Freedom of Information Act and relates to Section 106 Money	30.09.13	29.10.13	Yes	Yes	No	Media	M
1010325142	i was more than a little surprised when you confirmed that planning consent had already been granted for the proposed demolition and construction project. can you please confirm the time line for me. we received notification as local residents some time in april which i did not get immediately due to annual leave. i lodged my objection then and you are now confirming that permission was granted in late may!! a matter of weeks	19.08.13	16.09.13	Yes	Yes	No	Individual	I
1010325736	Which contractor(s) does the Council use for coin/cash collection? When will the next procurement process take place for this contract? Please provide the tender specification used for the last procurement process for this service. What has been the Council's annual expenditure on this service for the last three years, broken down as far as possible (i.e. flat fees, volume costs etc)? How many collection points is your contractor expected to collect from in total? How many of these are collected (a) more than daily - please specify frequency (b) daily (c) less than daily but more than once a week (d) weekly (e) other?	23.08.13	20.09.13	Yes	Yes	No	Individual	I

CASE REF	REASON FOR REQUEST	DATE RECEIVE D	DUE DATE	RESPONDE D WITHIN TIMESCALE ? (Y/N)	INFORMATIO N PROVIDED? (Y/N)	CUSTOMER ADVISED ON ALTERNATIVE LOCATION OF INFORMATION (Y/N)	Individual or Organisation	CAT
1010327298	How may applications/appeals for a home extension has your planning department received over the last 3 years	24.09.13	23.10.13	Yes	Yes	No	Organisation	O
1010324944	Which contractor(s) does the Council use for coin/cash collection? When will the next procurement process take place for this contract? Please provide the tender specification used for the last procurement process for this service. What has been the Council's annual expenditure on this service for the last three years, broken down as far as possible (i.e. flat fees, volume costs etc)?How many collection points is your contractor expected to collect from in total? How many of these are collected (a) more than daily please specify frequency (b) daily (c) less than daily but more than once a week (d) weekly (e) other?	17.08.13	17.09.13	Yes	Yes	No	Individual	I
1010326353	The number of parking tickets issued for vehicles parked outside of a bay for each of the following years 2008/9; 2009/10; 2010/2011; 2011/2012; 2012/13.	11.09.13	10.10.13	Yes	Yes	No	Individual	I
1010324945	1. How many derelict buildings there in Watford Borough Council?s area of responsibility as a planning authority and 2. How many Section 215 notices Watford Borough Council issued under the Town and Country Planning Act 1990 in 2012-13	16.08.13	17.09.13	Yes	Yes	No	Organisation	O
1010322180	Households in arrears with Council Tax	5.7.13	2.8.13	No	Yes	No	Organisation	O
1010322378	I would like to request any Ltd co or PLC that will be moving into the authority area from the 1st June 2013 until the end of July 2013. I would require the business name, address, name of rate payer, and also the effective move in dates if possible please	09.07.13	07.08.13	No	Yes	No	Individual	I
1010322401	In accordance with the above Act could I put you to the trouble of providing details of the credits held on your records for ratepayers in respect of payment of Business Rates.	11.07.13	09.08.13	Yes	Yes	No	Organisation	O
1010323336	Required Information;- A list of all live business rates accounts with a 2010 list Rateable Value greater than or equal to £25,000.	24.07.13	19.08.13	No	Yes	No	Organisation	O
1010323148	I am employed by NHS , registered nurse, and my husband is an engineer In order to find the appropriate property, we need to have access to a list of all empty residential derelict properties in the Watford Council area.	22.07.13	19.08.13	No	Yes	No	Individual	I

CASE REF	REASON FOR REQUEST	DATE RECEIVE D	DUE DATE	RESPONDE D WITHIN TIMESCALE ? (Y/N)	INFORMATIO N PROVIDED? (Y/N)	CUSTOMER ADVISED ON ALTERNATIVE LOCATION OF INFORMATION (Y/N)	Individual or Organisation	CAT
1010323748	Please provide the following information for any business rates accounts where the rateable is currently set between £0 - £1; · account Holder Name · Property Address · Current Rateable Value · Billing Authority Ref No (also known as property reference) · Billing address (if different to the property address) · Contact email and/or telephone number	30.07.13	27.08.13	No	Yes	No	Organisation	O
1010324018	Citizens Advice is currently undertaking national research into council debt collection and enforcement practices. The aims of the project are: to build a national evidence base in this area and identify trends to identify and promote good practice across the country to inform any future amendments to the good practice protocol on the collection of council tax arrears?	02.08.13	30.08.13	No	Yes	Yes	Organisation	O
1010324216	Information Required ? Accrued NNDR credit balances.The name of each business in respect of which Non-Domestic Rate credit balances remain payable;The value of overpayment in each case which remains unclaimed.	07.08.13	05.09.13	No	Yes	No	Organisation	O
1010324233	1) The value of rent arrears in Watford at the end of each month since January 2013 2) The number of households in Watford in rent arrears at the end of each month since January 2013	06.08.13	04.09.13	Yes	Yes	No	Individual	I
1010324488	What is the total amount of discretionary housing payment that has been given to your authority for this financial year and how much of it has already been allocated? · How many applications for discretionary housing payment have you received in respect of properties subject to the housing benefit under-occupancy charge introduced in April 2013	09.08.13	08.09.13	No	No	No	Individual	I
1010324340	Several weeks ago, I watched in disbelief as a benefit fraud investigator interviewed one of my neighbours about me while standing directly in front of my main window. I had a front row seat for the whole thing. A few days later I overheard another investigator talking about my voluntary work with the Church of England. Who keeps track of their activities to make sure they are not in breach of the Human Rights Act 1998 and Article 8 of the European Convention of Human Rights, which guarantees my right to a private life without intrusive surveillance?	08.08.13	06.09.13	Yes	Yes	No	Individual	I

CASE REF	REASON FOR REQUEST	DATE RECEIVED	DUE DATE	RESPONDED WITHIN TIMESCALE ? (Y/N)	INFORMATION PROVIDED? (Y/N)	CUSTOMER ADVISED ON ALTERNATIVE LOCATION OF INFORMATION (Y/N)	Individual or Organisation	CAT
1010324197	We are interested in understanding the experiences of tenants when applying and receiving the Discretionary Housing Payment (DHP). I therefore wish to make a series of separate requests under the Freedom of Information Act. For convenience, I am including them in the same letter (attached).	05.08.13	03.09.13	Yes	Yes	No	Organisation	O
1010324765	1. how much did you allocated to your DHP budget on 1.4.2013? 2. How much do you have left now? 3. how many applications have you had since 1.4.2013? 4. how many have you approved? 5. how many have you rejected?	13.08.13	12.09.13	Yes	Yes	No	Organisation	O
1010324764	Ratepayer name Billing Authority property reference Rate Account Number Full Address of the property concerned The Billing Address Type of relief if applicable Start date of the relief the monetary amount of the relief or the percentage amount applied Whether the property is occupied or empty The liability start date The current rateable value	14.08.13	13.09.13	No	Yes	No	Organisation	O
1010324776	1) What was the percentage change in your D-Band council tax level for 2013-2014? 2) When setting the Council Tax, which councillors voted:a) For b) Against c) Abstained. In setting that level of tax? 3) A breakdown of the voting by political parties and political council groups.	12.08.13	11.09.13	Yes	Yes	No	Individual	I
1010325728	List requested of all businesses in watford claiming small business rate relief	29.08.13	27.09.13	No	Yes	No	Individual	I
1010325445	How many people are paying a) increased council tax or b) council tax for the first time since April this year as a result of the change from a national council tax benefit scheme to a localised council tax support scheme?	27.08.13	25.09.13	No	Yes	No	Individual	I
1010326435	In accordance with the above Act could I put you to the trouble of providing details of all properties benefiting from mandatory charitable relief only in respect of payment of Business Rates. The information I require would be the Ratepayer name, address, and the period from which the relief has been granted.	12.09.13	09.10.13	No	Yes	No	Organisation	O
1010327290	How much was spent on Housing Benefit payments in the year 2012/2013 2. How much was spent on on Local Housing Allowance payments in the year 2012/2013	23.09.13	22.10.13	No	No	No	Individual	I

CASE REF	REASON FOR REQUEST	DATE RECEIVED	DUE DATE	RESPONDED WITHIN TIMESCALE ? (Y/N)	INFORMATION PROVIDED? (Y/N)	CUSTOMER ADVISED ON ALTERNATIVE LOCATION OF INFORMATION (Y/N)	Individual or Organisation	CAT
1010326664	I would like to know how many properties does the council own that have currently been empty for the last two years Can you indicate the properties they are paying Business rates on and for those they are not paying business rates on, when did they stop paying.	17.09.13	16.10.13	No	Yes	No	Organisation	O
1010325737	How many derelict properties on record with EHL	28.08.13	26.09.13	No	Yes	No	Individual	I
1010326202	NNDR list of Ltd Companies and PLC's, their addresses and name of rate payers that have become liable for NDR from the 1st August - 31st August 2013	08.09.13	29.09.13	No	Yes	No	Individual	I
1010326509	Business Rate accounts that meet the following criteria: 1. Current overpayment/credit shown if credit balance hasn't been carried forward 2. Accounts where a 'write on' has been used since 1st April 2000 to cancel an overpayment which has not since been reversed	13.09.13	11.09.13	No	Yes	No	Organisation	O

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Agenda Item 7

Report to: Audit Committee

Date of meeting: 8 January 2014

Report of: Alan Power - Head of Finance Shared Services

Title: Annual Governance Statement (AGS) – Action Plan Update

1.0 **SUMMARY**

1.1 This report gives details of the progress in implementing the actions required resulting from the Annual Governance Statement.

2.0 **RECOMMENDATIONS**

2.1 That the Committee notes the progress made against the action plan.

Contact Officer:

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

Report approved by: Alan Power, Head of Finance

3.0 **DETAILS**

3.1 The 2012/13 Annual Governance Statement was published with the Statement of Accounts and contains a high level action plan to ensure continuous improvement of the system of internal control. An update of action taken is attached at Appendix 1.

3.2 The recommendation enables the Committee to note the progress made against the action plan.

4.0 **IMPLICATIONS**

4.1 **Financial**

4.1.1 None Specific.

4.2 **Legal Issues** (Monitoring Officer)

4.2.1 None Specific.

4.3 **Equalities**

None Specific.

4.4 **Potential Risks**

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

APPENDICES

Appendix 1 Annual Governance Statement – High Level Action Plan

No.	Issue	Action	Resolved	Lead	Update
1	Continued reductions in Central Government funding will place pressures upon the delivery of services	The MTFS will be updated quarterly and planned efficiencies through the Council's Road Map will be monitored	✓	Shared Director of Finance and Leadership Team	<p>Position - September 2013</p> <p>Quarterly updates have been planned</p> <p>Position January 2014</p> <p><i>Central Government funding changes have been allowed for and included in the updated Medium Terms Financial Strategy. The position is continuously monitored and reported to Leadership Team and Council</i></p>
2	The outsourcing of ICT and waste, street cleansing, recycling, parks and open spaces can result in an unacceptable fall in levels of service	Detailed key performance indicators have been included within contract documentation and need to be rigorously monitored	x	Head of Corporate Strategy and Client Services	<p>Position - September 2013</p> <p>Monthly monitoring in place</p> <p>Outsourced Scrutiny Panel to receive performance reports</p> <p>Position January 2014</p> <p><i>The Shared Internal Audit Service (SIAS) are reviewing the contract management arrangements and will be reporting in the New Year.</i></p>

3	Welfare Benefit changes and the preparation for Universal Credit needs to ensure no unacceptable impact on the service delivered to benefit recipients	Monitoring of existing client base needs to identify where distortions occur. Testing of current ICT systems need to ensure a seamless transfer of caseloads to central government	x	Head of Shared Services Revenues and Benefits	<p>Position - September 2013</p> <p>Quarterly monitoring and reporting to the Shared Services Joint Committee will occur</p> <p>Monthly updates to be provided to Leadership Team</p> <p>Position January 2014</p> <p><i>A Housing Benefit Information Bulletin issued in November 2013 stated the Minister "will make clear to the House the plan and programme for the full roll-out, all the way through to complete delivery, in detail in the next couple of weeks". Clarification and details are awaited.</i></p>
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4	Deletion of senior management posts may result in a breakdown in governance processes	Transfer of responsibilities to named officers should ensure future accountability	✓	Managing Director and Leadership Team	<p>Position - September 2013</p> <p>Quarterly monitoring through Leadership, Portfolio Holders and internal audit reports to Audit Committee</p> <p>Extensive work undertaken to review delegations / responsibilities where appropriate to ensure effective management of highlighted areas is identified and actioned.</p> <p>Position January 2014</p> <p><i>The constitution has been amended to reflect the new council structure. Policies have also been amended as necessary.</i></p>
5	Ensuring investment partnerships at the Health Campus and Charter Place achieve planned objectives	Detailed development agreements are in place and will be monitored through Partnership Boards	✓	Managing Director and Elected Mayor	<p>Position - September 2013</p> <p>Quarterly monitoring through the Major Projects Board should occur</p> <p>Position January 2014</p> <p><i>Charter Place planning application for redevelopment submitted by Intu to be determined January</i></p>

					<p>Meeting with Intu regularly to progress land assembly.</p> <p>Watford Health Campus Partnership LLP Boards meet regularly.</p>
6	The effect of demographic changes need to be identified at an early stage	The composition of the Council's client base is kept under continuous review. Pressures upon services such as housing and welfare entitlement will be known	✓	Leadership Team	<p>Position - September 2013</p> <p>Quarterly monitoring will consider any implication upon existing service provision</p> <p>Position January 2014</p> <p><i>The council is developing a corporate approach to managing information on its community and clients and bringing together the significant work done to assess / analyse data in this field.</i></p> <p><i>Partnerships and Performance Section Head will be leading on an intelligence gathering approach to be developed in 2014.</i></p>

7	The Council's Pension Fund needs to be adequately funded in order to meet current and future liabilities	In December 2013 the triennial review of the Pension Fund will be reported by the Actuary. The Council will need to respond to the main features of that report	✓	Shared Director of Finance	<p>Position - September 2013</p> <p>The Medium Term Financial Strategy will need to factor in making additional annual provision if necessary. The use of ad hoc payments into the Fund should also be considered</p> <p>Position January 2014</p> <p><i>The Actuary has reported the position following the triennial review. The details will be included in the Financial Planning (Revenue and Capital Estimates 2014 – 16) to Budget Panel, Cabinet and Council in January 2014</i></p>
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Agenda Item 8

Report to: Audit Committee

Date of meeting: 8 January 2014

Report of: Alan Power - Head of Finance Shared Services

Title: Internal Audit Progress Report

1.0 SUMMARY

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

2.0 RECOMMENDATIONS

2.1 That progress in completion of the audit plans is noted.

2.2 That progress in implementing the internal auditor's recommendations is noted.

Contact Officer:

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

Report approved by: Alan Power, Head of Finance

3.0 DETAILS

3.1 The Shared Internal Audit Service (SIAS) latest Progress Report is attached at Appendix 1.

3.2 Details of progress against the Internal Audit Plans for 2013/14 are attached at Appendix 2.

- 3.3 Appendix 3 provides information on recommendations which remain outstanding from audits carried out in 2010/11, 2011/12, 2012/13 and 2013/14 and detail only those recommendations which were not resolved at the time of the last report together with new audit reports issued since that time. New reports and new comments are shown in bold italics.
- 3.4 There are eleven new requests for extensions to time for to complete the implementation of recommendations. The Audit Committee at its September 2013 meeting agreed nineteen such requests and the 'Not Yet Due' column below has been amended.
- 3.5 The table below summarises progress in implementation of the recommendations:

Year	Recommendations made No.	Implemented	Not yet due	Outstanding & Request made for Extended Time	Percentage implemented %
2010/11	213	209	4	0	98
2011/12	114	110	4	0	96
2012/13	49	33	5	11	67
2013/14	17	8	9	0	47

4.0 **IMPLICATIONS**

4.1 **Financial**

4.1.1 None Specific.

4.2 **Legal Issues** (Monitoring Officer)

4.2.1 None Specific.

4.3 **Equalities**

None Specific.

4.4 **Potential Risks**

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

APPENDICES

- Appendix 1 Shared Internal Audit Service Progress Report
- Appendix 2 Progress against the 2013/14 Audit Plan
- Appendix 3 Progress on Recommendations



Watford Borough Council
Audit Committee Progress Report
8 January 2014

Recommendation

Members are recommended to:

- Note the Internal Audit Progress Report Against the 2013/14 Audit Plan
- Approve amendments to the Audit Plan as at 6 December 2013
- Agree removal of implemented recommendations (see Appendix 3)
- Agree the changes to the implementation date for 11 recommendations (paragraph 2.6) for the reasons set out in Appendix 3.

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

- 2 Progress against the 2013/14 Audit Plan
- 3 Progress against outstanding internal audit recommendations

1. Introduction and Background

Purpose of Report

- 1.1 This report details:
- a) Progress made by the Shared Internal Audit Service (SIAS) in delivering the Council's Annual Audit Plan for 2013/14 as at 6 December 2013.
 - b) Proposed amendments to the approved 2013/14 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 6 December 2013.

Background

- 1.2 The work of internal audit is required to be reported to a Member Body so that the Council has an opportunity to review and monitor an essential component of corporate governance and gain assurance that its internal audit provision is fulfilling its statutory obligations. It is considered good practice that progress reports also include proposed amendments to the agreed annual audit plan.
- 1.3 The Internal audit service has been transferred to the Shared Internal Audit Service (SIAS) partnership since April 2013. The 2013/14 Annual Audit Plan was approved by Audit Committee on 13 March 2013.
- 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 25 September 2013.

2. Audit Plan Update

Delivery of Audit Plan and Key Audit Findings

- 2.1 As at 6 December 2013, 57% of the 2013/14 Audit Plan days had been delivered (calculation excludes contingency). Appendix 2 provides a status update on each individual deliverable within the audit plan.
- 2.2 The following 2013/14 reports have been finalised since September Audit Committee:

Audit Title	Date of Issue	Assurance Level	Number and Priority of Recommendations
Procurement and contract management baseline review	Oct '13	Substantial	Three medium Four merits attention
Review of Corporate Spatial Data	Dec '13	N/A	N/A
Housing Redesign	Dec '13	Moderate	Seven medium

Status of Audit Recommendations

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

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

Year	Recommendations made No.	Implemented	Not yet due	Outstanding & request made for extended time	Percentage implemented %
2010/11	213	209	4	0	98%
2011/12	114	110	4	0	96%
2012/13	49	33	5	11	67%
2013/14	17	8	9	0	47%

2.5 The Committee will be aware that the ICT service was outsourced to Capita Secure Information Solutions with effect 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 11 recommendations, as detailed in Appendix 3. The recommendations relate to the following audits:

- a) Two for Data Transparency
- b) Two for Data Protection
- c) Three for Partnerships
- d) Three for Risk Management
- e) One for Benefits

Proposed Audit Plan Amendments

2.7 The following amendments to the 2013/14 Audit Plan have been agreed with management and are brought before this Committee for approval:

- The original 2013/14 Audit Plan for Watford BC included 10 days for an Anti-Fraud and Corruption Baseline Assessment. A similar piece of work is also included in the Three Rivers DC Audit Plan. As both Councils share the Anti-Fraud team, it was agreed with management to deliver this piece as a single shared assignment with an overall budget of 10 days, therefore allowing each authority to return 5 days to contingency.

- A one-day seminar had been proposed on New Ways of Working. At its September 2013 meeting, the SIAS Board agreed to drop this item as the SIAS management team capacity has been limited as a result of vacancies. This will have no impact on the level of assurance provided as this was not a piece of assurance work *per se*. The one day allocation for the seminar will be returned to contingency.

Performance Management

2.8 Annual performance indicators and associated targets were approved by the SIAS Board in March 2013. Actual performance for Watford Borough Council against the targets that can be monitored for 2013/14 is shown the table below.

Performance Indicator	Annual Target	Profiled Target to 6 Dec 2013	Actual to 6 Dec 2013
1. Planned Days – percentage of actual billable days against planned chargeable days completed (excluding unused contingency)	95%	60%	57%
2. Planned Projects – percentage of actual completed projects to draft report stage against planned completed projects (excludes 2012/13 completion and ‘ongoing’ pieces)	95%	25%	16%
3. Client Satisfaction – percentage of client satisfaction questionnaires returned at ‘satisfactory’ level	100%	100%	100% (based on one received)
4. Number of High Priority Audit Recommendations agreed	95%	100%	None made in 13-14

2.9 In addition, the performance targets listed below are annual in nature. Performance against these targets will be reported on in the 2013/14 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.

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2013/14 SIAS Audit Plan

AUDITABLE AREA	LEVEL OF ASSURANCE	RECS			AUDIT PLAN DAYS	LEAD AUDITOR ASSIGNED	BILLABLE DAYS COMPLETED	STATUS/COMMENT
		H	M	MA				
Key Financial Systems								
Benefits (shared)					15	Yes	2	In planning
Council Tax (shared)					12	Yes	2.5	In planning
Creditors (shared)					11	PwC	0.5	In planning
Debtors (shared)					11	PwC	2.5	In planning
Main Accounting (shared)					19	Yes	2.5	In planning
NNDR (shared)					12	Yes	2	In planning
Payroll (shared)					14	Yes	2	In planning
Treasury Management					5	Yes	3.5	In fieldwork
Budgetary Control					8	Yes	3.5	In planning
Asset Management					8	Yes	7.5	In fieldwork
Operational Audits								
Recruitment and vetting – follow-up (Shared)	Substantial	3	0	0	5	Yes	5	Final report issued
Health & Safety (Shared)					10	PwC	9.5	In quality review
Project and change management					10	Yes	8	In fieldwork
Housing re-design (advisory support)	Moderate	0	7	0	10	Yes	10	Final report issued
Review of Corporate Spatial	N/A				10	Yes	10	Final report issued

AUDITABLE AREA	LEVEL OF ASSURANCE	RECS			AUDIT PLAN DAYS	LEAD AUDITOR ASSIGNED	BILLABLE DAYS COMPLETED	STATUS/COMMENT
		H	M	MA				
Data								
Health Campus					10	Yes	8.5	In fieldwork
Commercial rent					6	Yes	5.5	In quality review
Data Protection - follow-up					6	Yes	3.5	In fieldwork
Procurement								
New IT contract management review (shared)					10	Yes	0.5	In planning
Procurement and contract management baseline review	Substantial	0	3	4	10	Yes	10	Final report issued
Outsourcing arrangements (Veolia Contract)					10	Yes	8	In quality review
Counter Fraud								
Review of counter fraud arrangements Shared Service Benefit Fraud Team (shared)					5	Yes	3	In fieldwork
Anti-Fraud and Corruption Baseline Review					5	Yes	3.5	In fieldwork
Risk Management and Governance								
Risk Management					5	Yes	1	In planning
Corporate Governance					5	Yes		Planned for Q4

AUDITABLE AREA	LEVEL OF ASSURANCE	RECS			AUDIT PLAN DAYS	LEAD AUDITOR ASSIGNED	BILLABLE DAYS COMPLETED	STATUS/COMMENT
		H	M	MA				
IT Audits								
IT vulnerabilities- extended follow-up (shared)					10	PwC	1	In planning
Cyber Risk (Shared)					10	PwC	1	In planning
SIAS Joint Work								
New ways working seminar (Shared)					0			Audit cancelled
Comparative review of budget setting and monitoring arrangements (Shared)					1		0.5	In planning
Herts waste partnership					1		0.5	In fieldwork
Contingency								
Taxi Licensing					7	Yes	7	Draft report issued
Boundary way insulation project	N/A	0	0	0	0	Yes	1	Audit closed
Unused contingency					1			
Strategic Support								
Head of Internal Audit Opinion 2012/13					2		2	Complete
Introduction to Public Sector Internal Audit Standards	N/A				1		1	Complete

AUDITABLE AREA	LEVEL OF ASSURANCE	RECS			AUDIT PLAN DAYS	LEAD AUDITOR ASSIGNED	BILLABLE DAYS COMPLETED	STATUS/COMMENT
		H	M	MA				
Audit committee	N/A				8		6	On-going
Monitoring & Client Liaison	N/A				5		4	On-going
2014/15 Audit Planning	N/A				3		2	On-going
SIAS Development	N/A				3		3	On-going
Follow-up of recommendations	N/A				10		8	On-going
Completion of 2012/13 audits								
Time required to complete work commenced in 2012/13	Various				24		30	Complete
WBC TOTAL					148		117	
SHARED SERVICES TOTAL					170		64.5	
COMBINED TOTAL					318		181.5	

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Key:

H = High priority recommendation

M = Medium priority recommendation

MA = Merits attention priority recommendation

N/A = Not applicable

Note:

For the purposes of the performance indicator on planned projects (see section 2.8 of main report):

Number of deliverables = 31 pieces (does not include on-going pieces or completion of 2012/13 activity)

Audit Plan 2010/11

Asset Management 2010/11							
Final report issued March 2011							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
5.4.7	There should be detailed procedures in place for administering the fixed asset registers.	Essential	<p>Agreed</p> <p>The procedures will be compiled to take account of the IFRS standard.</p> <p>The IFRS compliant module was installed late in the closing of accounts process. Existing assets have been updated on the system, but no new assets have yet been added New assets acquired during 2010/11 will be added to the register during the 2011/12 financial year. Procedures will be written as the asset register is updated.</p> <p>Position - February 2012 This is the first full year with a fully operational integrated fixed asset module. Fixed asset / capital procedure notes will be prepared during the 2012 closing period as the work is undertaken. Proposed Revised Deadline July 2012</p> <p>Position - May 2012 Closing of accounts in progress. Deadline remains July 2012.</p> <p>Position - August 2012 General procedures can be documented, but detailed procedures relate to the screens in the Financial Management System (FMS). The FMS is being upgraded, going live with version 4.1 on 20 August. Detailed</p>	Finance Manager	June 2011	✓	<p>July 2012</p> <p>October 2012</p> <p>November 2012</p> <p>July 2013</p> <p>September 2013</p>

Asset Management 2010/11							
Final report issued March 2011							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
			<p>procedures will be written with reference to the upgraded version.</p> <p>Position - November 2012 A bug in the fixed asset module has further delayed the implementation of this recommendation. It was fixed in October 2012, and procedures will be written by the end of November.</p> <p>Position - January 2013 Changes to the Asset Register are infrequent and mostly confined to year end accounting entries. Testing has been done on the new version and notes written for those procedures that required testing. The remainder will be written at the year end, with appropriate screen shots, as the accounting entries are carried out.</p> <p>Position - May 2013 Changes to the Asset Register are infrequent and mostly confined to year end accounting entries. Testing has been done on the new version and notes written for those procedures that required testing. The remainder will be written at the year end, with appropriate screen shots, as the accounting entries are carried out.</p> <p>Position – August 2013 Additions have been delayed due to a software problem.</p> <p>Position - November 2013 Procedure notes have now been written for the majority of activities on the fixed asset</p>				

WBC Audit Recommendations Follow Up – November 2013

APPENDIX 3

Asset Management 2010/11							
Final report issued March 2011							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
			module. These will be reviewed and updated at year end for any year-end specific procedures. Resolved				

IT Remote Working 2010/11							
Final report issued January 2012							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
01	A remote working policy and procedures should be developed. This should include all areas pertaining to remote working.	Important	<p>To be included within the IT Security Policy and Handbook for both WBC and TRDC.</p> <p>Position - June 2012 This has been delayed due to staff workload relating to the IT tender.</p> <p>Position - August 2012 No change from June update</p> <p>Position - November 2012 No change from August update</p> <p>Position - January 2013 Capita can help with advice on this but the responsibility for this lies with the Council's Head of ICT or ICT Client Managers.</p> <p>Position - May 2013 No change from January update.</p> <p>Position - August 2013 No change. It should be noted that this policy</p>	ICT Client Manager	March 2012	*	<p>December 2012</p> <p>May 2013</p> <p>December 2013</p>

IT Remote Working 2010/11							
Final report issued January 2012							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
			<p>will need to reflect the most recent changes to the requirements for connection to the PSN (Public Services Network). Relevant network and associated policy changes for accreditation with the PSN is required by the cabinet office for Nov 2013.</p> <p>Position - November 2013 Signed off by TRDC management board on 19th November 2013. Note: these are joint policies. This will be reviewed by ITSG on December 10th and then issued to staff.</p>				
02	All remote users should be issued with Terms and Conditions of Use for any laptops and mobile phone devices and should be required to confirm that they have read, understood and agree to comply with the stated policies.	Minor	<p>ICT will define the terms and conditions of use for laptops and mobile phone devices. Mobile phones are not within the remit of the ICT Shared Service, this will need to be managed by the relevant officer within each council.</p> <p>Position - February 2012</p> <ul style="list-style-type: none"> WBC T&C for mobile phone usage has been completed and sent out to all mobile phone users. T&C for all laptops and TRDC Mobile phones is pending. <p>Position - June 2012 This has been delayed due to staff workload relating to the IT tender.</p> <p>Position - November 2012 No change from August update</p> <p>Position - January 2013 Capita can help with advice on this but the responsibility for this lies with the Council's Head of ICT or ICT Client Managers for the laptops and Helen Smith/Phil King for mobile</p>	<p>ICT Client Manager</p> <p>Helen Smith (WBC Mobile phones)</p> <p>Phil King (TRDC mobiles)</p>	March 2012	* (Part resolved)	<p>December 2012</p> <p>May 2013</p> <p>July 2013</p> <p>December 2013</p>

IT Remote Working 2010/11							
Final report issued January 2012							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
			<p>phones.</p> <p>Position - May 2013 ICT Client Managers will liaise with Capita and draw up a policy document to detail the remote working policy to coincide with the Information Security Policy.</p> <p>Position - August 2013 No change. It should be noted that this policy will need to reflect the most recent changes to the requirements for connection to the PSN (Public Services Network). Relevant network and associated policy changes for accreditation with the PSN is required by the cabinet office for Nov 2013.</p> <p>Position - November 2013 Signed off by TRDC management board on 19th November 2013. Note: these are joint policies. This will be reviewed by ITSG on December 10th and then issued to staff.</p>				
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>	ICT Client Manager	June 2012	*	<p>December 2012</p> <p>May 2013</p> <p>December 2013</p>

IT Remote Working 2010/11							
Final report issued January 2012							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
			<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 required by the cabinet office for Nov 2013.</p> <p>Position - November 2013 Controlled rollout is currently in progress, including revised user instructions.</p>				
09	<p>Management should ensure that security settings on mobile device handsets such as iPhones enforce the following settings:</p> <ul style="list-style-type: none"> Devices should be required to be protected by a power on password or PIN. Any default passwords or PIN codes need to be changed on first use, these should not be removed unless 	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</p>	ICT Client Manager	March 2013	*	March 2014 TBC

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>authorised in writing by ICT;</p> <ul style="list-style-type: none"> Devices should be set to 'Non-discoverable' or 'Hidden' to help prevent information disclosure by short distance data transfer; and Users should be restricted from reconfiguring the security settings on devices. <p>The remote wipe solution should be investigated to ensure all the data stored on the mobile phone can be wiped either remotely or by exceeding the login threshold. Management should ensure that only ICT approved mobile devices should be procured and issued and all confidential and sensitive data held on mobile device handsets such as iPhones is adequately encrypted according to the sensitivity of the data</p>		<p>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> <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</p>				

IT Remote Working 2010/11							
Final report issued January 2012							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
			accreditation. A revised timeframe for implementation of this recommendation needs to be agreed.				

Audit Plan 2011/12

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

IT Project Management 2011/12							
Final report issued November 2011							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
			<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>				

Recruitment 2011/12							
Final report issued August 2012							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
4.3.14	WBC and TRDC should review the potential benefits of using the Hertfordshire County framework for procurement of agency staff.	Important	<p>Position - August 2012 Agreed. The County framework should be signed by September and a presentation will then be made to District Heads of HR to see who wishes to use the new framework. HR will review at that stage.</p> <p>Position - November 2012 A meeting has been held on 8 November with CMS the new County provider. A further review will be conducted with Comensura, WBC's current provider and then a recommendation submitted to Leadership Team/Management Board for consideration. Agreement needs to be reached by January 2013 if a new provider is to be appointed by April 2013</p> <p>Position - January 2013 Comensura contract has been extended and can run for up to 2 years from Nov 2012, subject to 6 months notice. Further</p>	Cathy Watson, Head of HR	End of March 2013.	*	December 2013

Recruitment 2011/12 Final report issued August 2012							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
			discussions to take place at Leadership Team and Management Board in April 2013. Position - May 2013 For review at LeadershipTeam / Management Board June / July 2013. Position - August 2013 Having met with CMS in July, they have provided proposals for delivering the service for us going forward. These will be looked into during September / October 2013 as part of the review going forward. Position - October 2013 Review of options ongoing. Report to be submitted to WBC and TRDC in November / December 2013 for a decision. Position – November 2013 As above				

Financial Procedure Rules 2011/12 Final report issued September 2012							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
4.1.15	FPRs should then be reviewed on a regular basis – at least every 2 years - and updated to reflect any changes made to other policies within the council that ensuring consistent message is being given to staff.	Important	Position - January 2013 The FPR's for both councils have been scheduled in one document and respective s151 Officers will agree style for a harmonised approach.	Alan Power, Head of Finance Shared Services	End of March 2013.	✓	Sept 2013

Financial Procedure Rules 2011/12							
Final report issued September 2012							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
			Position - May 2013 This recommendation is being addressed but has taken a lower priority against essential tasks. Position - August 2013 First draft of 'harmonised' FPRs produced and agreed with Head of Democracy at Watford for onward consultation. Deadline will be achieved.				
4.1.21	As far as is reasonably practical, whenever financial systems are harmonised between WBC and TRDC, the FPRs for both councils should be updated with the same information to make them consistent and avoid duplication of effort.	Important	Position - May 2013 Agreed with recommendation. Position - August 2013 First draft of 'harmonised' FPRs produced and agreed with Head of Democracy at Watford for onward consultation. Deadline will be achieved.	Alan Power, Head of Finance Shared Services	End of March 2013.	✓	Sept 2013

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	Essential	Agreed Position - January 2013 This work will be undertaken by Capita during transition and transformation. Position - May 2013 As above, Capita will propose a full disaster	ICT Client Manager	May 2013	*	Dec 2013 April 2014

IT Back up and Disaster Recovery 2011/12							
Final report issued December 2012							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
	could be faced are documented with appropriate counter measures put in place.		<p>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>				
04	The Shared Service should test its DR arrangements on an annual basis at both Adam Continuity and ICM.. Testing should follow a detailed test plan and test results should be reported to management following the test period. We also recommend that where appropriate, ad hoc tests of tape restores are performed when not otherwise tested.	Essential	<p>Agreed</p> <p>Position - January 2013 A DR test is being planned before the service is transferred to Capita are expected to continue this into the future.</p> <p>Position - May 2013 Due to extensive workload in the run-up to service commencement, a “dry run” of the existing Disaster Plan has not been carried out. However, existing arrangements with both of our continuity providers have been amended and re-signed for a period of one</p>	ICT Client Manager	March 2013	*	Dec 2013 April 2014

IT Back up and Disaster Recovery 2011/12							
Final report issued December 2012							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
			<p>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>				

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	*	December 2013

Data Transparency 2012/13							
Final report issued February 2013							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
4.1.7	Once the outcome of the DCLG consultation is known, the Partnerships and Performance Section Head should ensure that WBC website has been updated to the correct standard and the anomalies listed above are addressed.	Important	<p>Position - May 2013 Not yet due.</p> <p>Position – August 2013 The DCLG policy was published in July 2013. Work has been done to update certain elements. Expectation is that it will be completed by end of September 2013 and a report presented to Leadership Team on the policy.</p> <p>Position - November 2013 Update ongoing. Report to Leadership Team will be submitted in the new year.</p>	Kathryn Robson, Partnerships and Performance Section Head	End of July 2013	*	<p>End of Sept 2013</p> <p>February 2014</p>
4.1.8	When complying with the requirements, the Partnership and Performance Section Head should agree a protocol with Leadership Team for redacting information to a level that should prevent any misuse of information by potential fraudsters.	Important	<p>Position - May 2013 Not yet due.</p> <p>Position – August 2013 The redaction of financial spend data was agreed in May 2011 with the Managing Director, Head of Strategic Finance and the Head of Democracy and Governance (at the time the Head of Legal and Property services) following advice from Internal Audit.</p> <p>This will be included in the report to Leadership Team.</p> <p>Position - November 2013 Report to Leadership Team will be submitted in the new year.</p>	Kathryn Robson, Partnerships and Performance Section Head	End of July 2013	*	<p>End of Sept 2013</p> <p>February 2014</p>

Data Protection 2012/13							
Final report issued 18 th April 2013							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
4.1.12	Customer Services Improvement Officer should work with the Data Link Officers within services to address the underlying problem for the delays to ensure that the authority consistently meets with the guideline time frame.	Important	<p>A meeting has already taken place with the service where there is the biggest issue with delayed responses to agree better performance in future. Service responses will be monitored and addressed at service meetings by the CSC team.</p> <p>Position - May 2013 Ongoing monitoring of the service to track whether improvements are achieved.</p> <p>Position - August 2013 On-going monitoring of the service to track improvements are achieved.</p> <p>Position - November 2013 All Data Access requests have been responded to within statutory guidelines.</p> <p>Response rates within statutory timescales for FOI's have improved year on year and are currently at 83%. Monitoring continues to ensure this improvement is sustained by all areas of the business.</p>	Danielle Negrello, Customer Service Section Head	End of July 2013.	✓	Sept 2013

Data Protection 2012/13 Final report issued 18 th April 2013							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
4.1.13	If poor response times persist, the Customer Services Improvement Officer should publish figures of non compliance periodically (e.g. quarterly) to Leadership Team.	Important	Performance figures for FOI are reported and Data Protection could be included as part of the monthly managing the business indicators if no improvement is seen. Position - May 2013 Not yet due. Position - August 2013 Some improvements achieved however on-going monitoring of the service is continuing. Position - November 2013 Response rates for FOI are reported in the quarterly managing the business indicators and at Community and Customer Service Quarterly Review. All Data Access requests have been responded to within statutory guidelines. Response rates within statutory timescales for FOI's have improved year on year and are currently at 83%. Monitoring continues to ensure this improvement is sustained by all areas of the business.	Danielle Negrello, Customer Service Section Head	End of July 2013.	*	Sept 2013 Jan 2014
4.3.4	Customer Services Improvement Officer should request confirmation from each of the service to say that they have checked their system for flags and that they have been none present or if there were any present, that they have been successfully removed.	Important	Services should have their own flags on the system which would be checked by them and where necessary remove them. The wording on the PV list will be amended to add guidance for services regarding records on their systems. Position - May 2013 Not yet due	Danielle Negrello, Customer Service Section Head	End of July 2013.	*	Sept 2013 Dec 2013

Data Protection 2012/13							
Final report issued 18 th April 2013							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
			<p>Position - August 2013 Following the departure of SIO, additional Guidance regarding the PV list and flags issued to services which reiterates the requirement to remove out of date flags. Scheduled for follow up with services Sept 2013.</p> <p>Position - November 2013 Follow up Rescheduled for December 2013.</p>				

Carbon Management 2012/13							
Final report issued May 2013							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
4.1.15	Arrangements should be made for meter readings to be sent to the utility companies on a regular basis. (at least quarterly). Specific meter readings should be taken and sent to the utility companies at end of each financial year to ensure that the authority gets charged for the actual usage and not estimated.	Important	<p>A number of our operational buildings have smart meters to measure electricity consumption. These automatically send actual readings to the utility company, therefore we are getting accurate bills for those buildings. Buildings and Projects will monitor the information supplied on the spreadsheet, will send reminders to building managers to complete the spreadsheet by a particular date each month and will forward the data to the utility company for them to prepare their bill. Sending the information monthly rather than annually would be more practical.</p> <p>Position - May 2013 Not yet due</p>	Service/ Building Managers to complete spreadsheet. Buildings and Projects to send information to utility company.	Monthly from May 2013	* (Part resolved)	April 2014

Carbon Management 2012/13							
Final report issued May 2013							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
			<p>Position – August 2013 No change from May 2013 update.</p> <p>Position - November 2013 Recent Outsourcing of buildings to third party operators has resulted in meter readings not being taken. A dialogue has been opened with Relevant Parties and the following agreed. Site visits to take place with Building Managers to locate meters.</p>				
4.1.20	Once it is clear who is going to update the usage spreadsheet, check should be carried out on the usage readings recorded against the utility bills on a monthly basis using invoice images on Budget Monitor II to ensure that they have been correctly recorded. This would highlight if there are any marked fluctuations to the energy usage or any errors in.	Important	<p>This should be the responsibility of building managers as they should understand the energy consumption of their own buildings.</p> <p>Position - May 2013 Not yet due.</p> <p>Position – August 2013 Reminders are sent out to identified personnel. Transfer of some properties to external operators is now being negotiated to ensure that readings continue to be sent to the Authority for reporting purposes. These will be recorded by the Buildings & Projects section for reporting on by the Energy & Renewal Surveyor. Building Managers remain responsible for the on-site consumption.</p> <p>Position - November 2013 Meter readings that are received are recorded by Buildings & Projects officer on G: Drive and picked up for analysis by Carbon Reporting Officer.</p>	Service Manager/ Building Managers	Monthly from May 2013	* (Part resolved)	April 2014

Carbon Management 2012/13							
Final report issued May 2013							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
4.2.5	The Energy and Renewal Surveyor and Buildings and Projects Section Head should ensure that the officers identified by the Asset Management Group for taking and recording the meter readings should continue to record the readings on a monthly basis for a period (e.g. six months) even after the smart meters have been installed.	Important	<p>The implementation date will depend on the installation of the smart meters.</p> <p>Position - May 2013 Not yet due.</p> <p>Position – August 2013 No change from May 2013 update.</p> <p>Position – October 2013 The staff responsibilities of recording the meter readings have been revised following restructure and outsourcing. Meters are now being read – to continue until April 2014</p>	Alan Gough, Head of Environmental Health	End of October 2013. (Not yet due)	*	April 2014
4.2.6	Service Manager/Building Managers should ensure that the readings on the bills are checked to the readings recorded on the spreadsheet by various establishments to ensure accuracy of the charges made. Once the accuracy of the meter readings is established, the recording could be discontinued.	Important	<p>The implementation date will depend on the installation of the smart meters.</p> <p>Position - May 2013 Not yet due.</p> <p>Position – August 2013 No change from May 2013 update.</p> <p>Position – November 2013 Bills not forwarded to Building Mangers. Scanned Bills are available on Budget Monitor to view. Building managers can view consumption electronically. May need some awareness training.</p>	Service Manager/ Building Managers	End of October 2013. (Not yet due)	*	April 2014

Partnerships 2012/13							
Final report issued May 2013							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
5.1.2	The Partnership Framework document should be up-dated at the earliest opportunity. When up-dated the review date should be recorded. This should ensure that the latest guidance is followed. (Medium).	Important	<p>Agreed</p> <p>Position - May 2013 Not yet due</p> <p>Position – August 2013 The Framework is currently being updated but is not yet finalised. Suggested revised deadline.</p> <p>Position – November 2013 The Framework is completed. It will be shared with the organisation in the new year.</p>	Partnerships and Performance Section Head	July 2013	✓	November 2013
5.2.3	The Partnerships and Performance Section should make arrangements for the regular collation and reporting of agreed partnership performance information to the relevant reporting body. This will ensure that there is an overview of the work of partnerships and the outcomes in terms of meeting their and the council's specific objectives. It will also help identify under-performing partnerships.	Important	<p>Agreed</p> <p>Position - May 2013 Not yet due.</p> <p>Position - August 2013 To be considered as part of the Framework update.</p> <p>Position – November 2013 An overview of performance information of relevance to Watford overall is being considered by the borough's Local Strategic Partnership – One Watford.</p>	Partnerships and Performance Section Head	September 2013	*	March 2014

Partnerships 2012/13							
Final report issued May 2013							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
5.3.3	Before the Council enters into significant partnerships a formal risk assessment should be carried out and recorded by the appropriate senior officer. At this stage, if a risk is considered to be significant enough it may be necessary to reconsider membership of the partnership. Risks should be recorded on the service or corporate risk register.	Important	Agreed Position - May 2013 Not yet due. Position – August 2013 The Partnership Framework contains a risk assessment tool. This will be highlighted as part of the revised Framework.	Partnerships and Performance Section Head	July 2013	✓	November 2013
5.3.5	The Council should ensure that a risk management framework is applied to the operations of all partnerships and for example the following areas are addressed: <ul style="list-style-type: none"> • Risks associated with working in the partnership are assessed with responsibility for managing each risk assigned to individual partners; • Risks are recorded in the relevant risk register maintained by the lead officer in the relevant Service; • The risks recorded in the registers are regularly reviewed; • There is a mechanism for reporting and dealing with risks if these materialize. 	Important	Agreed Position - May 2013 Not yet due. Position – August 2013 This will be discussed with the Head of Democracy and Governance who now has responsibility for risk management to consider the most effective approach for including this within the council's overall risk management framework. Position – November 2013 Still to be resolved. Risk registers are currently being updated following implementation of the new structure. Once this has been established the Partnerships and Performance will attend the Risk Management Group to advise of partnership risk.	Partnerships and Performance Section Head	September 2013	*	Feb 2014

Partnerships 2012/13							
Final report issued May 2013							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
5.4.4	The Council should ensure that any data sharing within the partnerships complies with national legislation and the council's policies.	Important	<p>Agreed</p> <p>Position - May 2013 Not yet due.</p> <p>Position – August 2013 To be considered as part of the Framework update.</p> <p>Position – November 2013 Data sharing protocol being revised. This will form discussions at Risk Management Group in the new year.</p>	Partnerships and Performance Section Head	September 2013	*	Feb 2014

Risk Management 2012/13							
Final report issued May 2013							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
5.2.3	All Heads of Service must regularly (biannually) up-date their risk registers and evidence this control procedure by noting the review date on the risk register.	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 Risk Management Group met in September. Corporate Risk Register agreed. All</p>	Head of Democracy & Governance	30 th June 2013	*	<p>31 October 2013</p> <p>February 2014 for Service Risk Registers to be updated</p>

Risk Management 2012/13							
Final report issued May 2013							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
			services requested to update service risk registers in new format.				
5.2.6	The intranet should be up-dated with the current version of the Service risk registers at the earliest opportunity (Medium).	Important	Agreed Position - May 2013 Not yet due. Position - August 2013 Head of Democracy and Governance just taken over lead responsibility for risk. Meeting of Risk Management Group scheduled early September 2013 to review risk registers. Position - November 2013 Intranet in the process of being updated.	Head of Democracy & Governance	30 th June 2013	*	31 October 2013 February 2014 for all service risk registers to be updated on Intranet
5.3.2	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 : <ul style="list-style-type: none"> - Detailed action to be taken, - Officer(s) responsible for taking action, - Timescales for implementing appropriate action. 	Important	Agreed Position - May 2013 Not yet due. Position - August 2013 Head of Democracy and Governance just taken over lead responsibility for risk. Meeting of Risk Management Group scheduled early September 2013 to review risk registers. Position - November 2013 Progress on updating service risk registers and actions plans to be reviewed at meeting in November.	Head of Democracy & Governance	30 th June 2013	*	31 October 2013 February 2014 for Service risk registers and action plans to be updated

Benefit Administration System (Shared Services) 2012/13							
Final report issued August 2013							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
02	Evidence should be retained to confirm that system parameters have been accurately entered into the system in accordance with the rates specified by the Department for Work & Pensions.	Important	Agreed Position - August 2013 Not yet due Position - October 2013 All system parameters for 2012/13 have been checked and agreed as correct by external audit as part of the audit of the final subsidy claim for 2012/13. Next uprating is not due until Feb / March 2014.	Benefits Manager	30/09/13	✓	
07	As part of the independent periodic checks, a monthly performance report should be issued by the Quality Assurance team to the Benefits Manager. This record should provide a summary of checks performed per employee and the number of errors detected.	Important	Agreed. Monthly performance reports were generated directly from quality assurance module within Academy, however this has not been working since within 2012/13. This issue has been logged with IT who are trying to resolve the matter Position - August 2013 Not yet due. Position - October 2013 QA system has been re-installed this month and refresher training on how to use the system is to take place on 24 October 2013. We will have November's QA report on 1 December 2013.	Quality Assurance team	30/09/13	*	December 2013

Audit Plan 2013/14

Procurement and Contract Management Baseline Assessment							
Final report issued October 2013							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
01	Internal Audit endorses the planned 'Lunch and Learn' training sessions for officers and managers in the new Contract Procedure Rules. As a way of forward planning, a procurement training needs assessment should be undertaken to identify any specific areas where additional training may be required.	Medium		Head of Corporate Strategy and Client Services Corporate Procurement Manager	31 January 2014 (Not yet due)	✓	
02	We recommend that all policies and procedures are updated to include a review date and version number. We also recommend that, where appropriate, the policy owner is included within the document.	Merits attention		Corporate Procurement Manager	31 October 2013	✓	
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	Position – November 2013 Not yet due	Corporate Procurement Manager	31 January 2014 (Not yet due)	*	
04	We recommend that consideration should be given to maintaining a	Medium	Position – November 2013 Register drafted	Corporate Procurement	31 October 2013	✓	

Procurement and Contract Management Baseline Assessment							
Final report issued October 2013							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
	central record of waivers and exemptions that have been approved.			Manager			
05	<p>In order to identify synergies and off-contract spend, we recommend that management should consider whether there is scope to perform regular analysis of the Council's corporate spending patterns.</p> <p>Given the close working relationship between Watford Borough Council and Three Rivers District Council we would recommend that analysis is completed to identify where synergies are present in order to potentially achieve better economies of scale.</p>	Medium	<p>Position – November 2013 Not yet due</p>	Director of Finance	31 March 2014 and on-going (Not yet due)	*	
06.	<p>We endorse the action taken the Council to create a Contract Management Forum to share expertise, support services and provide training. The Contract Management Forum should:</p> <p>a) Agree the arrangements for completing evaluations of contracts during the close down; and</p> <p>b) Formally document the agreed procedure, including any standard templates that may be used.</p>	Merits attention	<p>Position – November 2013 The first meeting of the Contract Management Forum took place on the 7th Nov 2013. This was held as a workshop to identify key issues, strengths and support needs. The forum will meet quarterly and task groups will be set up to take forward specific activity. The first tasks identified are to support the Corporate Procurement Manager in the development of a Contract Management Toolkit and to encourage attendance on the Procurement Lunch and Learns being held Nov – Jan 2014.</p>	<p>Head of Corporate Strategy and Client Services</p> <p>Corporate Procurement Manager</p>	7 November 2013 and on-going	✓	

Procurement and Contract Management Baseline Assessment							
Final report issued October 2013							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
07	Given that there are numerous shared contracts between Watford Borough Council and Three Rivers District Council, we recommend that the Council give consideration as to whether the procurement function could be shared between the two Councils.	Merits attention	Position – November 2013 Not yet due	Director of Finance	30 June 2014 (Not yet due)	*	

Housing Redesign							
Final report issued December 2013							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
01	Regular sample management checks should be carried out on applications and these checks should be evidenced (signed and dated by a senior officer).	Medium	Position – November 2013 Not yet due	Housing Demand Manager (for implementation) Housing Section Head (to add to Housing quarterly monitoring indicators)	31 January 2014 (Not yet due)	*	
02	Employees involved in the allocation of housing should be annually required to declare any interests they have (e.g. relatives on the waiting list). Also the above should include a declaration that that the employee is responsible for informing the Housing	Medium	Position – November 2013 Not yet due	Housing Section Head	31 January 2014 (Not yet due)	*	

WBC Audit Recommendations Follow Up – November 2013

APPENDIX 3

	section if occasion arises for them to deal with an application/allocation from an individual person known to them in a personal capacity.						
03	Staff should be reminded of the importance of completing the Nomination Checklist form as evidence of carrying out control checks before an applicant is allowed to apply for a property.	Medium	Position – November 2013 Not yet due	Housing Supply Manager (for implementation) Housing Section Head (to add to Housing quarterly monitoring indicators)	31 January 2014 (Not yet due)	*	
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	Position – November 2013 Not yet due	Housing Supply Manager	31 March 2014 (Not yet due)	*	
05	Staff should be adequately trained to review identity documentation i.e. passports and driving licences to confirm their validity. Also the Service should consider liaising with the Shared Service Fraud Team who have scanning software which can be used to assist in verifying the validity of documents.	Medium	Position – November 2013 Not yet due	Housing Demand Manager	Implemented	✓	
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	Housing Section Head	31 August 2014 (Not yet due)	*	
07	Housing assessments and short-listing systems should be fully documented at the earliest opportunity.	Medium	Position – November 2013 Not yet due	Housing Supply Manager Housing	31 March 20014 (Not yet due)	*	

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Agenda Item 9

Report to: Audit Committee

Date of meeting: 8 January 2014

Report of: Alan Power - Head of Finance Shared Services

Title: External Audit Recommendations

1.0 **SUMMARY**

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

2.0 **RECOMMENDATIONS**

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

Contact Officer:

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

Report approved by: Alan Power, Head of Finance

3.0 **DETAILS**

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

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

4.0 **IMPLICATIONS**

4.1 **Financial**

4.1.1 None Specific.

4.2 **Legal Issues** (Monitoring Officer)

4.2.1 None Specific.

4.3 **Equalities**

None Specific.

4.4 **Potential Risks**

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

APPENDICES

Appendix 1 External Audit Recommendations

REPORT TO THOSE CHARGED WITH GOVERNANCE – SEPTEMBER 2013

Action	Priority	Responsibility	Action to Date	Resolved [✓ or X]	(Original) Implementation date
<p>IT Arrangements for monitoring unauthorised access attempts</p> <p>Formal security monitoring procedures should be developed covering key systems and network infrastructure. For network Active Directory and financial systems where activity logs are available, failed access attempts, access provisioning activity created by these systems should be formally reviewed as a minimum for the purpose of detecting inappropriate or anomalous activity. These reviews should ideally be performed by one or more knowledgeable individuals who are independent of the day-to-day use or administration of these systems.</p>	<p>Medium</p>	<p>Head of Corporate Strategy & Client Services</p>	<p>Position – November 2013</p> <p>Protective monitoring on the WBC network is provided through the Windows event log function. The following are monitored and recorded:</p> <ul style="list-style-type: none"> • Security state change • Logon • Logoff • Account lockout <p>The e-financials systems has been highlighted as requiring a health check and therefore any changes, or additional security monitoring will be added.</p> <p>Process needs to be defined for these audit logs to be reviewed.</p> <p>Position January 2014</p> <p><i>Process defined: On call engineer is assigned this weekly review task.</i></p>	<p>✓</p>	<p>December 2013</p>

			<p><i>Task takes place every Friday morning and outcomes are escalated as appropriate.</i></p> <p><i>FMS – A health check was undertaken on <u>all</u> databases and the maintenance solution applied to industry best practice.</i></p>		
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<p>No Periodic Refresh of IT Security Policies</p> <p>The Information Security Policy and should be refreshed at planned intervals or when significant changes occur to ensure their continuing suitability, adequacy, and effectiveness.</p>	<p>Medium</p>	<p>Head of Corporate Strategy & Client Services</p>	<p>Position – November 2013</p> <p>This has now been drafted and is awaiting sign off from Management Board and Leadership Team. Information Security Policy, Issue 0.2. This will then be issued to staff.</p> <p>This document is then scheduled for an annual review. The first will take place Feb-Apr 2014 following the release of ISO27001 (2013 version) and a change to the government protective marking scheme.</p> <p>Position January 2014</p> <p>Signed off by TRDC management board on 19th November 2013. Note: these are joint policies. This will be reviewed by ITSG on December 10th and then issued to staff.</p> <p>Subsequent reviews will be completed annually (Q4), unless otherwise required.</p>	<p>x Part resolved</p>	<p>December 2013</p>
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<p>Assurance for third party services</p> <p>The council should request where it has third party IT service provision, formal assurance from the service provider on the adequacy of the general IT controls they have in operation at their data centre(s) from which the service is provided. This should include testing of third party disaster recovery plans.</p>	<p>Medium</p>	<p>Head of Corporate Strategy & Client Services</p>	<p>Position – November 2013</p> <p>Memorandum of understanding is currently in draft format. This will be issued to (PSN) priority systems vendors initially.</p> <p>A further policy will be developed around management of third parties will be written during 2014.</p> <p><i>Position January 2014</i></p> <p><i>This is in progress. MOU's for third parties are currently being issued. Third party policy is scheduled for completion by end of Q4.</i></p>	<p>x Part resolved</p>	<p>December 2013</p>
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<p>Financial governance</p> <p>The presentation of income charges could be improved with the further analysis of other income streams such as property and commercial income included within the monthly budget reporting pack the 'Finance Digest'.</p>	Medium	Head of Finance Shared Services	<p><i>Position January 2014</i></p> <p><i>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.</i></p>	x	December 2013
<p>Key indicators</p> <p>The Council should consider their current absence management procedures in the light of the 2012/13 staff absence levels.</p>	Medium	Head of HR Shared Services	<p><i>Position January 2014</i></p> <p><i>Leadership Team regularly monitor staff absence levels in all service areas. Review of the policy will be considered when quarter 3 levels have been analysed.</i></p>	x	December 2013

<p>Financial Governance</p> <p>Housing benefit service to reduce the time taken to process a change in claimants circumstances to be more in line with DWP national average of 9 days.</p>	<p>Medium</p>	<p>Head of Revenues and Benefits Shared Services</p>	<p>Position November 2013</p> <p>This is being progressed and regular monitoring is in place. Improvements in performance are being achieved.</p> <p>Position January 2014</p> <p><i>The original issue arose mainly due to ATLAS files from the DWP not having been assessed. Clearing the backlog had a negative impact on the PI. The position is that the old ATLAS files have all been cleared and the ATLAS files are being regularly downloaded. Whilst the in year figure will not be within the DWP target of 9 days, the month to month position is getting better. We are currently doing systematic audits to identify any further remaining old cases which are then being ring fenced.</i></p>	<p>x</p>	<p>December 2013</p>
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<p>Financial Governance</p> <p>Housing Benefit service to process the notification of regulation amendments from the DWP and to reduce the level of LA error overpayments.</p>	<p>Medium</p>	<p>Head of Revenues and Benefits Shared Services</p>	<p>Position November 2013</p> <p>Achieved.</p> <p>The level of LA errors for 2013/14 will be above the thresholds for subsidy purposes as a result of the clearance of the backlog. New changes of circumstances are being ringfenced to minimise overpayments.</p>	<p>✓</p>	<p>December 2013</p>
<p>Journal Authorisation</p> <p>The shared finance service should develop an up-to-date journal authorization policy setting out clear responsibilities for authorization of different types of journal.</p>	<p>Medium</p>	<p>Head of Finance Shared Services</p>	<p>Position November 2013</p> <p>This is being progressed.</p> <p><i>Position January 2014</i></p> <p><i>Policy and procedure notes have now been completed.</i></p>	<p>✓</p>	<p>December 2013</p>

<p>Financial Control</p> <p>The housing and council tax benefit to general ledger reconciliation is performed annually on a timely basis.</p>	<p>Medium</p>	<p>Head of Finance Services</p>	<p>Position November 2013 This is being progressed.</p> <p><i>Position January 2014</i></p> <p><i>Completed</i></p>	<p>✓</p>	<p>December 2013</p>
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Agenda Item 10

Report to: Audit Committee

Date of meeting: 8 January 2014

Report of: Alan Power - Head of Finance Shared Services

Title: Certification Report 2012/13 – Housing and Council Tax Benefit

1.0 **SUMMARY**

1.1 This report allows the Committee to receive the external auditor's Certification Report 2012/13 relating to housing benefit and council tax benefit claims to the Department of Works and Pensions.

2.0 **RECOMMENDATIONS**

2.1 That members note the contents of the Certification Report.

Contact Officer:

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

Report approved by: Alan Power, Head of Finance

3.0 **DETAILS**

3.1 Attached at Appendix 1 is the Auditor's Certification Report for benefit subsidy claims to the Department of Works and Pensions.

3.2 Mr. Richard Lawson from Grant Thornton UK LLP, the Council's appointed external auditors will be at the meeting to present the report 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**

None Specific.

4.4 **Potential Risks**

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

APPENDICES

Appendix 1 Certification Report 2012/13

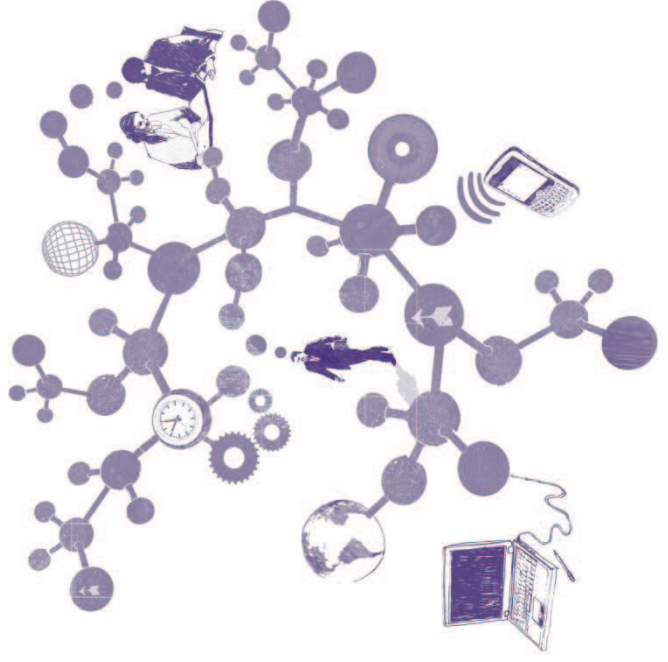


Certification report 2012/13 for Watford Borough Council

Year ended 31 March 2013
December 2013

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B Action plan	10
C Fees	11

Section 1: Executive summary

01. Executive summary

02. Results of our certification work

Executive summary

Introduction

We are required to certify certain of the claims and returns submitted by Watford Borough Council ('the Council'). This certification typically takes place six to nine months after the claim period and represents a final but important part of the process to confirm the Council's entitlement to funding.

We have certified 2 claims and returns for the financial year 2012/13 relating to expenditure of £107.6million.

This report summarises our overall assessment of the Council's management arrangements in respect of the certification process and draws attention to significant matters in relation to individual claims.

Approach and context to certification

Arrangements for certification are prescribed by the Audit Commission, which agrees the scope of the work with each relevant government department or agency, and issues auditors with a Certification Instruction (CI) for each specific claim or return.

Key messages

A summary of all claims and returns subject to certification is provided at Appendix A. The key messages from our certification work are summarised in the table below and set out in detail in the next section of the report.

Aspect of certification arrangements	Key Messages	RAG rating
Submission & certification	The draft housing & council tax benefit return was submitted to the DWP on 31 May 2013, a month after the draft submission deadline of 30 April 2013.	●
Accuracy of claim forms submitted to the auditor (including amendments & qualifications)	The returns were not amended but both returns were submitted with minor qualifications. We have recognised the improvements made by the Council this year regarding the outcome of the housing benefit audit.	●
Supporting working papers	Improvement is required in the provision of working papers to support all cells contained within the national non domestic rate return.	●

The way forward

We set out recommendations to address the key messages above and other findings arising from our certification work at Appendix B.

Implementation of the agreed recommendations will assist the Council in compiling accurate and timely claims for certification. This will reduce the risk of penalties for late submission, potential repayment of grant and additional fees.

Acknowledgements

We would like to take this opportunity to thank the Council officers for their assistance and co-operation during the course of the certification process.

Grant Thornton UK LLP
January 2014

Section 2: Results of our certification work

01. Executive summary

02. Results of our certification work

Results of our certification work

Key messages

We have certified 2 claims and returns for the financial year 2012/13 relating to expenditure of £107.6 million.

Significant findings

Our work has identified the following issues in relation to the management arrangements and certification of individual grant claims and returns:

- The draft housing and council tax benefit return was submitted to the DWP a month after the draft submission deadline. The delay resulted in Grant Thornton having to populate the housing benefit analytical review module, which would have been pre-populated by the DWP had the claim been submitted by the draft deadline date.
- The return was subject to a minor qualification due to the benefit granted not fully reconciling to the benefit claimed for rent allowance and council tax benefit resulting in minor reconciling differences.
- The national non domestic return was qualified on the basis that a supporting listing to substantiate deferral relief totalling £330k could not be provided within timescale to allow the audit of the data and submission of the return within national deadline.
- The issue with submitting a certified return with an accompanying qualification letter is that the central government department may request further work to be performed on the qualification issue at further expense to the Council.

Recommendations for improvement are included in the action plan at Appendix B

Certification fees

The Audit Commission set an indicative scale fee for grant claim certification based on 2010/11 certification fees for each audited body. The indicative scale fee for the Council for 2012/13 is £16,368. However we will be billing £18,638 on the basis that the housing and council tax benefit claim was subject to a qualification, Grant Thornton populated the analytical review tool due to the late submission of the draft return to the department and the working papers supplied with the NNDR claim were of a sub standard quality. This is set out in more detail in Appendix C.

Appendices

Appendix A: Details of claims and returns certified for 2012/13

Claim or return	Value	Amended?	Amendment (£)	Qualified?	Comments
National Non Domestic Rate Return	£64.8m	N	-	Y	Qualified on basis that a supporting listing for deferral relief totalling £330k could not be provided by submission deadline.
Housing & Council Tax Benefit	£42.8m	N	-	Y	Qualified on basis that there were minor reconciling differences between the reconciliation of benefit granted and benefit claimed.

Appendix B: Action plan

Priority

High - Significant effect on arrangements

Medium – Some effect on arrangements

Low - Best practice

Rec No.	Recommendation	Priority	Management response	Implementation date & responsibility
1	The draft housing and council tax benefit claim is submitted in accordance with the DWP timetable.	Medium		
2	Supporting working papers are provided for all cells within the National Non Domestic Rate Return.	Medium		

Appendix C: Fees

Claim or return	2011/12 fee (£) *	2012/13 indicative fee (£)	2012/13 actual fee (£)	Variance (£)	Explanation for significant variances
	21,000	13,368	15,368	2,000	Increase in fee due to qualification letter being issued and auditors populated the analytical review module.
Housing benefits subsidy claim	4,534	3,000	3,000	0	Supporting working papers
National non-domestic rates return					
Total	25,534	16,368	16,368	2,000	



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Agenda Item 11

Report to: Audit Committee

Date of meeting: 8 January 2014

Report of: Alan Power - Head of Finance Shared Services

Title: External Auditor's Annual Audit Letter and Audit Committee Update

1.0 **SUMMARY**

1.1 This report allows the Committee to ask questions of the external auditor concerning his 'Annual Audit Letter' and also provides an update from the external auditor on delivering their responsibilities together with information on emerging issues affecting district councils

2.0 **RECOMMENDATIONS**

2.1 That members note the contents of the Annual Audit Letter and the Audit Committee Update.

Contact Officer:

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

Report approved by: Alan Power, Head of Finance

3.0 **DETAILS**

3.1 Attached at Appendix 1 is the Annual Audit Letter and at Appendix 2 is an Audit Committee Update

3.2 Mr. Richard Lawson 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**

None Specific.

4.4 **Potential Risks**

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

APPENDICES

Appendix 1 Annual Audit Letter 2012/13 – October 2013

Appendix 2 Audit Committee Update – November 2013



The Annual Audit Letter for Watford Borough Council

Year ended 31 March 2013

October 2013

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Appendices

A Reports issued and fees

Section 1: Executive summary

- 01. Executive summary
- 02. Audit of the accounts
- 03. Value for Money
- 04. Certification of grant claims and returns

Executive summary

Purpose of this Letter

Our Annual Audit Letter ('Letter') summarises the key findings arising from the following work that we have carried out at Watford Borough Council Council ('the Council') for the year ended 31 March 2013:

- auditing the 2012/13 accounts and Whole of Government Accounts submission (Section two)
- assessing the Council's arrangements for securing economy, efficiency and effectiveness in its use of resources (Section three)
- certification of grant claims and returns (Section four).

The Letter is intended to communicate key messages to the Council and external stakeholders, including members of the public. We reported the detailed findings from our audit work to those charged with governance in the Audit Findings Report on 25 September 2013.

Responsibilities of the external auditors and the Council

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

The Council is responsible for preparing and publishing its accounts, accompanied by an Annual Governance Statement. It is also responsible for putting in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources (Value for Money).

Our annual work programme, which includes nationally prescribed and locally determined work, has been undertaken in accordance with the Audit Plan that we issued on 26 May 2013 and was conducted in accordance with the Audit Commission's Code of Audit Practice ('the Code'), International Standards on Auditing (UK and Ireland) and other guidance issued by the Audit Commission.

Audit conclusions

The audit conclusions which we have provided in relation to 2012/13 are as follows:

- an unqualified opinion on the accounts which give a true and fair view of the Council's financial position as at 31 March 2013 and its income and expenditure for the year.
- an unqualified conclusion in respect of your arrangements for securing economy, efficiency and effectiveness in its use of resources.
- a completed short form assurance on your Whole of Government Accounts submission with no issues noted.

We have certified the NNDR grant claim for the year with an accompanying qualification letter but without amendment and are completing our work on the Housing and Council Tax Benefit claim. The final results of our work will be reported to the Audit Committee in our certification report in January 2014.

Executive summary

Key areas for Council attention

We summarise here the key messages arising from our audit for the you to consider.

Accounts audit:

We did not identify any significant audit adjustments that impacted on your income and expenditure position (statement of comprehensive income) or balance sheet (statement of financial position). Amendments required in the accounts were minor and of a presentational nature only and had no overall effect on your reported assets and liabilities.

The Finance manager, who prepares the accounts, is retiring next year and the Council should give appropriate consideration to succession planning and strengthening the finance team.

An unqualified audit opinion was issued on 30 September 2013. Further details can be found in section 2 of this Letter.

Value for Money:

An unqualified VFM conclusion was issued on 30 September 2013, confirming that you made proper arrangements to secure economy, efficiency and effectiveness in your use of resources for the year ended 31 March 2013. Further details can be found in section 3 of this Letter. We continue to focus on the Council's on-going arrangements to improve financial performance of the shared revenues and benefits service.

Grant certification:

To date we have certified your NNDR claim. The claim was certified with an accompanying qualification letter but without amendment required. Our work on your Housing and Council Tax Benefit claim remains in progress.

Public challenge matters:

We did not receive any objections in respect of the financial statements for the year ended 31 March 2013. We certified the audit closed on 30 September 2013.

Acknowledgements

This Letter has been agreed with the Director of Finance and will be presented to Audit Committee on 8 January 2014.

We would like record our appreciation for the assistance and co-operation provided to us during our audit by the Council's staff.

Grant Thornton UK LLP
October 2013

Section 2: *Audit of the accounts*

01. Executive summary
02. Audit of the accounts
03. Value for Money
04. Certification of grant claims and returns

Audit of the accounts

Audit of the accounts

The key findings of our audit of the accounts are summarised below:

Preparation of the accounts

The Council presented us with draft accounts on 20 June 2013, in accordance with the national deadline. Appropriate working papers were made available from the start of the audit fieldwork, which commenced on 16 July 2013.

Issues arising from the audit of the accounts

In the conduct of our audit, we did not have to alter or change our audit strategy, which was communicated to you in our Audit Plan presented to the Audit Committee on 26 June 2013.

We undertook work on key financial systems sufficient to support our approach to the accounts audit. This work did not identify any control issues that presented a material risk to the accuracy of the financial statements.

The draft financial statements recorded net expenditure of £3.090m. We identified no misstatements as a result of the audit that impacted on your reported financial position.

We did not identify any significant issues as a result of our audit work and recommended only a small number of minor adjustments to improve the presentation of the financial statements.

Annual governance statement

We reviewed the AGS to assess whether it complied with the requirements of 'Delivering Good Governance in Local Government: a Framework' published by CIPFA/SOLACE in June 2007. We also considered whether the disclosures made were consistent with our knowledge of you and your key strategic risks. We confirmed that the content of the AGS is consistent with our knowledge of the Council.

Whole of Government Accounts (WGA)

The Council submitted its draft WGA pack for audit ahead of the national deadline of 28 August 2013. We completed our review and were able to submit an unqualified shortform assurance statement, in advance of the 4 October 2013 deadline. There were no issues noted with the quality of the information contained in the pack.

Conclusion

Prior to giving our opinion on the accounts, we are required to report significant matters arising from the audit to 'those charged with governance' (defined as the Audit Committee at the Council). We presented our report to the Audit Committee on 25 September 2013 and summarise only the key messages in this Letter.

We issued an unqualified opinion on the Council's 2012/13 accounts on 30 September 2013, meeting the deadline set by the Department for Communities and Local Government. Our opinion confirms that the accounts give a true and fair view of the Council's financial position and of the income and expenditure recorded by the Council.

Section 3: Value for Money

- 01. Executive summary
- 02. Audit of the accounts
- 03. Value for Money**
- 04. Certification of grant claims and returns

Value for Money

Scope of work

The Code describes the Council's responsibilities to put in place proper arrangements to:

- secure economy, efficiency and effectiveness in its use of resources
- ensure proper stewardship and governance
- review regularly the adequacy and effectiveness of these arrangements.

We are required to give a VFM conclusion based on the following two criteria specified by the Audit Commission which support our reporting responsibilities under the Code.

The Council has proper arrangements in place for securing financial resilience. The Council has robust systems and processes to manage effectively financial risks and opportunities, and to secure a stable financial position that enables it to continue to operate for the foreseeable future.

The Council has proper arrangements for challenging how it secures economy, efficiency and effectiveness. The Council is prioritising its resources within tighter budgets, for example by achieving cost reductions and by improving efficiency and productivity.

Key findings

Securing financial resilience

We have undertaken a review which considered the Council's arrangements against the three expected characteristics of proper arrangements as defined by the Audit Commission:

Area of review	RAG rating
Key indicators of performance	● Green
Strategic financial planning	● Green
Financial governance	● Amber
Financial control	● Green

Our work highlighted that the Council has maintained a strong financial position but improvements are required in the area of financial governance, specifically with reference to:

- the budgetary control of the revenues and benefits shared service.
- the processing of notification regulation amendments from the Department for Work and Pensions.

Further details are provided in our Audit Findings report issued in September 2013.

Value for Money

Challenging economy, efficiency and effectiveness

We have reviewed whether the Council has prioritised its resources to take account of the tighter constraints it is required to operate within and whether it has achieved cost reductions and improved productivity and efficiencies.

Overall VFM conclusion

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 2013.

Section 4: Certification of grant claims and returns

- 01. Executive summary
- 02. Audit of the accounts
- 03. Value for Money
- 04. Certification of grant claims and returns**

Certification of grant claims and returns

Introduction

We are required to certify certain of the claims and returns submitted by the Council. This certification typically takes place some six to nine months after the claim period and represents a final but important part of the process to confirm the Council's entitlement to funding.

We are currently in the process of certifying the 2012/13 grant claims and returns. Details have been provided below of the claims that have currently been certified:

- National Non Domestic Rates return (LA01) – no amendment / qualification letter issued.

The Housing and Council Tax Benefits scheme (BEN01) is yet to be certified.

Once all certification work is complete we will report in full on the findings of our work to the Audit Committee in our certification report.

Appendices

Appendix A: Reports issued and fees

We confirm below the fee charged for the audit and provision of non-audit services.

Fees	Per Audit plan	Actual fees
	£	£
Audit Fee	68,400	68,400
Grant certification fee *	16,368	16,368
Total fees	82,368	82,368

Fees for other services

Service	Fees £
None	None

* grant certification fees are estimate only and will be confirmed once the audit is completed.

Reports issued

Report	Date issued
Audit Plan	May 2013
Audit Findings Report	September 2013
Certification report (on completion of certification work)	November 2013
Annual Audit Letter	October 2013



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Audit Committee Update for Watford Borough Council

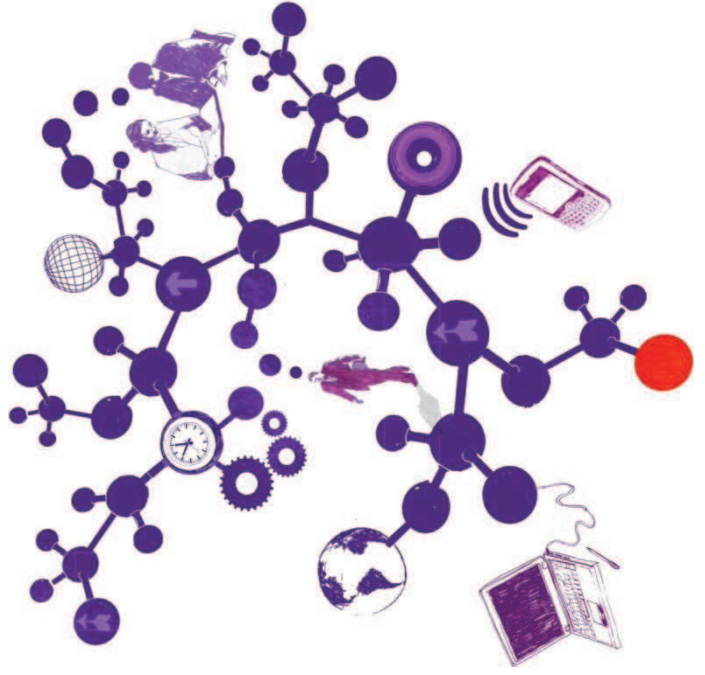
DRAFT

This version of the report is a draft. Its contents and subject matter remain under review and its contents may change and be expanded as part of the finalisation of the report.

**Year ended 31 March 2013
December 2013**

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

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Introduction

This paper provides the Audit Committee with a report on progress in delivering our responsibilities as your external auditors. The paper also includes:

- a summary of emerging national issues and developments that may be relevant to you
- includes a number of challenge questions in respect of these emerging issues which the Committee may wish to consider.

Members of the Audit Committee can find further useful material on our website www.grant-thornton.co.uk, where we have a section dedicated to our work in the public sector. Here you can download copies of our publications – 'Local Government Governance Review 2013', 'Towards a tipping point?', 'The migration of public services', 'The developing internal audit agenda', 'Preparing for the future', 'Surviving the storm: how resilient are local authorities?'

If you would like further information on any items in this briefing, or would like to register with Grant Thornton to receive regular email updates on issues that are of interest to you, please contact either your Engagement Lead or Audit Manager.

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Emerging issues and developments

Local government guidance

Income from charging

In September, the Audit Commission published 'Income from charging: Using data from the VFM Profiles, September 2013'. The briefing provides an analysis of councils' 2011/12 income from charging, totalling £10.2 billion, and the contribution it made to service spending. It looks at the trends for different types of councils across broad service areas.

Key findings were:

- charging in 2011/12 funded 9 per cent of single-tier and county councils' overall service expenditure, and 20 per cent of district councils nationally the total income from charging was less than half the amount raised through council tax in 2011/12, at the local level it exceeded council tax in one in three (32 per cent) district councils and one in five (21 per cent) London boroughs
- there is great variation between councils in terms of the amount of income they generate from charges, the ratio of charging income to service spending, and the changes to these over recent years. The contribution of charging to spending in 2011/12 varied most for district councils, with 2 to 87 per cent being generated through charges.

The Audit Commission chairman, Jeremy Newman, said 'There is no 'one-size-fits-all' formula for how councils set their local charging policies. We are providing information and tools for councils, and those who hold them to account, to help understand the important role that charging plays in councils' strategic financial management. The fact that some bodies derive more income from charging than council tax is neither good nor bad, but highlights the significant role charging plays in funding public services, and reminds councillors and electors to carefully scrutinise the approaches councils are taking.'

Challenge questions:

- When did the Council last review its local charging policy? Does the Council's policy still support the Council's strategic objectives? What options are available for change?
- Do your officers monitor changes in income from charging and its contribution to spending in order to assess whether local charging policies are supporting the council's financial objectives and complying with legal requirements?
- Has your Director of Finance reviewed the council's charging policy and levels of income against similar organisations?
- Where issues have been identified, has an action plan been implemented?

Emerging issues and developments

Local government guidance

Business rate collection

In April 2013, the government introduced a business rates retention scheme. Local authorities as a whole will now be able to keep half of the business rates income they collect rather than paying it all into the national pool. As business rate income grows, authorities will keep half of the growth.

In October, the Audit Commission published '[Business rates: using data from the VFM profiles October 2013](#)'. This briefing has been drawn from the Commission's Value for Money (VFM) profiles and shows an analysis of English council's collection rates and costs of collecting business rates.

The Audit Commission also highlights the following steps councils could take to maximise business rates:

- supporting existing business to do well and attracting new businesses to the area
 - identifying and billing all business properties with a rateable value promptly
 - using discretionary relief in an effective way, targeting businesses most in need
 - preventing and tackling fraudulent claims for relief
 - improving collection rates
 - reducing collection costs.
- Challenge questions:
- Has your Director of Finance reviewed the costs and performance of your authority against similar organisations?
 - What steps could your authority take to increase the amount it collects from business rates?
 - Is an action plan in place?
 - Are you satisfied that your authority has made a robust estimate for its provision for business rate appeals?

Emerging issues and developments

Grant Thornton

Potential for procurement fraud

The Chancellor's Spending Round announcement earlier this summer has forced authorities to make further cuts to their budgets and operate under tighter constraints.

As Chris Clements, Head of Public Sector Forensics at Grant Thornton UK LLP, wrote in Local Government News, the National Fraud Authority estimates that in the wider public sector, the cost of fraud reached a staggering £19.9bn this year. Procurement fraud in local government accounted for £876m of this amount and therefore a properly functioning procurement process is key to mitigating much of this risk of loss.

'Helping ensure people are not in a position where they are tempted by an opportunistic gain is vital. Employees feeling undervalued – either financially or on account of other motivating factors – can breed an atmosphere of despondency which allows for procurement fraud. Sometimes all it takes is one exploratory incident by an individual to snowball into a culture wide acceptance of fraud, where employees not only rationalise the activity, but are spurred on by other actions.'

Challenge questions:

- Does your authority have a properly functioning procurement process, where duties are clearly segregated?
- Does your authority maintain an adequate whistleblowing mechanism for whistleblowing, whereby employees feel they are able to report their suspicions in a safe and secure manner?

If you have any queries on procurements processes and/or procurement fraud, talk to your audit manager to see how Grant Thornton could help.

Emerging issues and developments

Accounting and audit issues

Consultation on Local Authority Accounting Code of Practice for 2014/15

CIPFA/LASAAC's consultation on the Local Authority Accounting Code of Practice for 2014/15 closed in October.

In our response we noted that the complexity of international financial reporting standards (IFRS) inevitably means that it is increasingly difficult to construct a Code that is comprehensive, of reasonable length and fit for purpose. We suggested that the Code of Practice follows the approach adopted by the Treasury in the Financial Reporting Manual under which bodies are required to follow the relevant accounting standard other than where there are specified formal adaptations or interpretations. This would result in a much shorter simpler Code with local authorities referring directly to the underlying standards themselves. This approach is consistent with that adopted in the NHS, where the accounting manuals do not seek to repeat text from accounting standards.

In respect of the some of the other key consultation issues, our views were:

- IFRS 13 - the Code should follow the principles of IFRS 13 as closely as possible. We regard it as important that there is a common application of fair value by all bodies preparing accounts under IFRS.
- Infrastructure assets - we supported the adoption of IFRS based accounting for infrastructure assets. We recognise the practical difficulties in doing this and have offered to work with CIPFA/LASAAC and local authorities to help overcome these difficulties.
- Schools - we emphasised the importance of addressing the accounting issues for schools as a matter of priority, particularly because this is an area for which the Whole of Government Accounts are currently qualified.

Challenge question:

- Has your Director of Finance reviewed the proposed amendments to the 2014/15 Code and assessed the potential impact?

Please see the following link to our consultation response -

http://gtuklivelink.gtukint.com/livelink/lisapi.dll/fetch/2000/51510693/54725234/54727722/56847168/Grant_Thornton_response_to_CIPFA-LASAAC_consultation_on_the_2014-15_Code.pdf?nodeid=61430782&vernum=-2

Emerging issues and developments

Accounting and audit issues

Property plant and equipment revaluations

The 2013/14 Code of Practice on Local Authority Accounting changes the requirements for the frequency at which authorities are required to carry out valuations of property plant and equipment. Previously the Code permitted valuations to be carried out on a rolling basis over a maximum of 5 years. The 2013/14 Code now restricts this option by requiring:

- revaluations to be sufficiently regular to ensure that the carrying amount does not differ materially from that which would be determined using the fair value at the end of the reporting period
- items within a class of property, plant and equipment to be revalued simultaneously to avoid selective revaluation of assets and the reporting of amounts in the financial statements that are a mixture of costs and values as at different dates.

However, the Code permits assets within the same class to be revalued on a rolling basis provided the revaluation of the class of assets is completed within a short period and provided the revaluations are kept up to date. There is no definition of 'a short period' but the Code's requirement to avoid reporting a mixture of costs and values as at different dates suggests that to comply with the Code, all assets within a particular class should be valued within the same financial year.

Challenge questions

- Are both your Director of Finance and your professional advisors satisfied that your revaluation programme is sufficiently regular to ensure that the carrying amount of Property, Plant and Equipment at 31 March 2014 will not differ materially from that which would be determined using the fair value at that date?
- Has your Director of Finance reviewed the changes to the 2013/14 Code and implemented a valuation process to ensure your authority complies with other aspects of the Code requirements?
- Where your authority is unable to comply fully with the Code in 2013/14, are you satisfied that any non-compliance is immaterial and has an action plan been put in place to address non-compliance issues in future years?

Emerging issues and developments

Accounting and audit issues

Public briefing on the Local Audit and Accountability Bill

In September, the Audit Commission published a [briefing note on the Local Audit and Accountability Bill](#). The Bill is currently going through Parliament.

The briefing provides background information on the Bill as well as a view on the areas where the Audit Commission believe that the Bill can be further improved. These areas are:

- collective procurement arrangements
- audit appointment arrangements
- the National Fraud Initiative
- small bodies
- supporting accountability to Parliament and the public
- reporting on arrangements to secure value for money
- updating the legislative framework governing local public audit.

Challenge question:

- Have you considered how the proposed audit arrangements under the Draft Local Audit Bill will affect you?



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