



**WATFORD
BOROUGH
COUNCIL**

AUDIT COMMITTEE

26 July 2018

7.00 pm

Town Hall, Watford

Contact

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Publication date: 18 July 2018

Committee Membership

Councillor D Scudder (Chair)
Councillor J Johnson (Vice-Chair)
Councillors Asif Khan, P Kloss and G Saffery

Agenda

Part A - Open to the Public

1. **Apologies for Absence/Committee Membership**
2. **Disclosure of Interests (if any)**
3. **Minutes**

The [minutes](#) of the meeting held on 15 March 2018 to be submitted and signed.
4. **Fraud Annual report 2017/18** (Pages 4 - 10)

Report of the Fraud Manager
5. **Freedom of Information Act requests 1 October 2017 to 31 March 2018** (Pages 11 - 36)

Report of the Head of Democracy and Governance
6. **RIPA Inspection report** (Pages 37 - 44)

Report of the Head of Democracy and Governance
7. **Ombudsman's Annual letter** (Pages 45 - 52)

Report of the Head of Democracy and Governance
8. **SIAS 2017/18 Annual Assurance Statement and Internal Audit Annual Report** (Pages 53 - 77)

Report from Shared Internal Audit Service
9. **Internal Audit Progress Report** (Pages 78 - 113)

Report of the Shared Internal Audit Service

10. Annual Governance Statement 2017/18 (Pages 114 - 129)

Report of the Head of Finance Shared Services

11. Treasury Management Annual Report 2017/18 (Pages 130 - 137)

Report of the Head of Finance Shared Services

12. External Auditor's Report to those charged with governance ISA260 and approval of the Statement of Account 2017/18 (To Follow)

Report of the External Auditor (EY) and Head of Finance Shared Services to follow

13. Committee Work Programme (Pages 138 - 141)

Report of the Head of Finance Shared Services

Agenda Item 4

Part A

Report to: Audit Committee

Date of meeting: 26 July 2018

Report author: Fraud Manager

Title: Fraud Annual Report

1.0 Summary

1.1 This report informs members of the work of the Fraud Section for the financial year 2017/2018 and provides updates on progress and developments for the current financial year.

2.0 Risks

2.1

| Nature of risk | Consequence | Suggested Control Measures | Response (treat, tolerate, terminate or transfer) | Risk Rating (combination of severity and likelihood) |
|---|--|---|---|--|
| Failure to note report or understand the emerging risks | A knowledge gap and lack of scrutiny could leave to a poor understanding of risks that could affect decision making. | Fraud Manager to attend committee to present report and answer questions arising. | | |

3.0 Recommendations

3.1 To note the contents of this report.

Further information:

Name Garry Turner, Fraud Manager

Email garry.turner@watford.gov.uk

Phone 727190

4.0 **Detailed proposal**

4.1 The Council has a zero tolerance of fraud and corruption.

4.2 The Minimising fraud and irregularity is essential to ensure resources intended to provide services are maintained. Fraud is a crime that affects everyone. The 2016-2019 Fraud and Corruption Strategy from CIPFA quotes fraud losses in local government of more than £2.1 billion a year. The harm caused by fraud is not just financial: it damages local communities, can cause reputational damage and a loss of confidence amongst the public, stakeholders and have an adverse effect on staff morale.

4.3 It is vital therefore that we have a strong anti-fraud culture underpinned with effective counter-fraud policies and good practice procedures.

4.4 The Council has a responsibility to protect the public purse through proper administration and control of public funds. It is recognised we must have effective core arrangements in order for us to be effective and recognise the challenges we face. These include prevention and deterrence, investigation and detection, recovery and redress and openness and transparency. Minimising fraud and irregularity is a continual process.

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

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

4.7 Fraud does not fit neatly within geographical boundaries of the Council. Therefore the fraud team have an important role in collaborative working involving the exchange of information and intelligence between the Council and other agencies on national and local fraud and corruption activity. This may also include responding to requests for information, providing the necessary evidence and witness statements to prevent and detect crime. It is also within the Council a centralised best practice hub.

Council Tax reduction

4.8 In respect of Council Tax Reduction , a local legal framework is in place to define who is entitled to the reduction and to reduce fraud from entering the system at inception. It is an integral part of the administration that everyone is aware and

vigilant of the risks. Unfortunately, however good the administration of benefits is, it is always likely fraud will enter the system by deliberate acts.

- 4.9 During 2017/18 the Fraud Section issued 17 sanctions. These include prosecutions, and cautions and financial penalties. Additionally two properties were recovered for Thrive Homes and Aldwych Housing that were illegally sublet.
- 4.10 In 2017/18 a total of 164 investigations were completed.
- 4.11 Of these investigations where a customer is suspected of committing an offence they are interviewed under caution by officers. These interviews are digitally recorded interviews in accordance with the Police and Criminal Evidence Act 1984. The majority take place in the Council offices with many conducted in Police stations or other organisations with which we collaborate. Generally, those conducted in a Police station are after the customer has been arrested and a search of their premises has been conducted.
- 4.12 In 2017/18, a total of 388 referrals for investigation were made. Each referral is risk assessed based on a number of factors before proceeding to investigation. A referral breakdown of the major contributors is shown below;

| Information Source | |
|-------------------------------------|-----|
| Internal Council Departments | 59 |
| External sources including Police | 136 |
| Fraud Hotline and anonymous letters | 102 |
| Website referral | 91 |

- 4.13 The service continues to take part in data-matching exercises. These include the National Fraud Initiative (NFI) which is facilitated by the Cabinet Office. It is a mandatory exercise that brings together a wide range of organisations, working together to tackle fraud using techniques to compare information about individuals held by different public bodies, and on different financial systems, to identify circumstances (matches) that might suggest the existence of fraud or error. Participants of the NFI include 1300 organisations that include for instance other local authorities, police authorities, NHS bodies etc. These matches are not just confined to fraud but also include erroneous payments in respect of creditors and payroll. NFI nationally since its inception has identified £37m of fraudulently received single person discounts and £39m in benefit related fraud. Examples of some matches are shown below;

| Data Match | Possible fraud/ error |
|--|--|
| Council Tax payments to payroll records, student loans, taxi drivers | Claiming discounts or reductions by failing to disclose an income |
| Payroll records to records of failed asylum seekers and records of expired visas | Obtaining employment while not entitled to work in the UK |
| Council Tax records to electoral register | A council tax payer gets single person's discount and has not declared other persons |

| | |
|--|--|
| | living in the property |
| Payroll records to other payroll records | An employee is working for TRDC/WBC but has employment elsewhere that is not declared. |
| Immigration matches | To identify instances where the person may not be entitled to benefit because of their immigration status. |
| Housing waiting lists | To identify possible cases where an individual appears to be resident at two different addresses. For example where an address differs from the one they have declared on their waiting list application |

4.14 Outcomes progressing and attributable to the following NFI matches are shown below;

| Type of match | CTRS OP identified | HB OP identified | Total |
|---------------------|--------------------|------------------|--|
| Student loans | £892 | £5804 | £6,696 |
| Taxi Drivers | £6,974 | £33,555 | £40,529 |
| Immigration matches | £8,299 | £53,122 | £61,421 |
| Alcohol licenses | £2,686 | £22,505 | £25,191 |
| | | | £133,837 (27,278 TRDC + £106,559 WBC) |

4.15 NFI and additional data mining is continuing in respect of Single Persons Discount (SPD). SPD is available to Council Tax payers who are the only countable adult, over the age of 18, living at their property. People who qualify for the discount have their Council Tax bill reduced by 25%.

We match Council Tax records against the Electoral Register and other data and identify addresses where the householder is in receipt of Single Persons Discount on the basis that they live alone yet intelligence suggests there is at least one other person aged 18 or over in the household.

4.16 The 2017/2018 SPD data matching exercise identified combined savings of £131,299.91 for Three Rivers DC and Watford BC, broken down as follows:

- 94 Three Rivers DC accounts; with £63,708.84 of wrongly claimed discount.
- 129 Watford BC accounts with; £67,591.07 of wrongly claimed discount.

These figures do not include estimates of the ongoing losses that would have occurred if the wrongly claimed discounts hadn't been identified and removed.

All wrongly claimed discounts have to be repaid in full.

- 4.17 Proactive work is also ongoing dealing with the 2018 exercise and has (to date) identified 317 accounts for Three Rivers DC and 514 accounts for Watford BC which are currently being reviewed.

This year a £70 civil penalty is to be applied to accounts where the Single Persons Discount gets removed. The penalty is applied when a council tax payer fails to notify the council that an exemption or discount should have ended, or if they have deliberately provided false information to the council.

- 4.18 The link to the National Fraud Initiative report can be found at;

https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/565216/nfi_national_report_2016.pdf

- 4.19 The Fraud Section continues to work collaboratively with many organisations including the DWP, the Police, Immigrations and Border agencies and other local authorities. It is vital in terms of being efficient to work jointly with other partners and not in silos.

- 4.20 Work has continued on proactive Blue Badge exercises. The exercises are conducted jointly with Hertfordshire Police. The statistical information estimates that 20% of badges issued are misused. This includes badges that are forged, stolen, renewed after a person has died and simply misused sometimes without the badge holders knowledge. Whilst the loss in parking revenue may be assessed as quite small, the individual harm caused is significant. Fraudulent use of Blue Badges causes inconvenience and direct detriment by depriving an individual in genuine need and entitlement to disabled parking facilities. It may also have a reputational damage to the Council. The penalty if prosecuted for blue badge abuse generally is a level 3 fine for which the maximum penalty is £1,000. Some drivers are cautioned and some badges seized. Only the most serious cases are prosecuted. For the period 2017-18 2 cases were prosecuted and 1 matter received a caution.

- 4.21 The cabinet office reported in the NFI 2016 report that blue badge misuse had increased reversing a previous trend. This statistic may of course be a consequence of improved methods in tackling misuse. It was estimated in this report that the national monetary value associated with Blue Badge misuse and fraud is £13.2m.

- 4.22 Examples of publicity relating to Blue Badge prosecutions are detailed below;

http://www.watfordobserver.co.uk/news/15907379.Woman_fined_hundreds_of_pounds_after_parking_illegally_with_stolen_blue_badge/

<http://www.watfordobserver.co.uk/news/16284866.fraudster-used-his-dads-disabled-badge-to-park-his-audi/>

- 4.23 In 2017-18 two persons were cautioned in respect of offences relating to TPO's (Tree Preservation Orders). A TPO is a written order which makes it a criminal offence to cut down or wilfully damage a tree protected by an order. Following investigation, the homeowner from Rickmansworth and his contractor were each interviewed under caution by officers and following admissions made in interview formal cautions were issued.
- 4.24 In 2017/18 at WBC the fraud section following receipt of whistleblowing allegations conducted a series of internal investigations which led to sanctions being imposed.
- 4.25 The following investigation relates to the Community Infrastructure Levy (CIL). A CIL allows the Council to raise funds from developers undertaking new building projects in their area. The money collected from the levy is used to support development by funding infrastructure that the Council, local community and neighbourhoods need.

A CIL self build exemption is available to anyone who builds or commissions their own home for their own occupation and who completes the relevant claim form. They also have to submit a commencement notice in advance with the date the development will commence. An applicant who fails to submit a commencement notice in time immediately becomes liable for the full levy charge, and may be liable for a surcharge which is 20% of the CIL amount due, up to a maximum of £2,500.

Three Rivers DC received an application for a CIL self build exemption for a property to be built in Primrose Hill, Kings Langley which was granted. However it was later found that the new property had been built without TRDC having received a commencement notice. Therefore the applicant was no longer entitled to the self build exemption and they were informed that the CIL charge of £10,080 was due in full as well as a surcharge of £2,016.00.

In response to this the applicants agent contacted the council to say that they had sent the commencement notice to the Council by email before the development had commenced. The agent emailed the Council a copy of the alleged commencement notice they purported to have previously sent. Following suspicions the matter was referred to fraud and an investigation completed.

The agent was subsequently interviewed under caution by the team and admitted they had falsified the email and commencement notice that they had forwarded to the Council purporting to have been sent before the building works had commenced.

If Three Rivers DC had believed the agent, and accepted that they had emailed Three Rivers District Council with the CIL commencement notice then the applicant

would have evaded paying the CIL charge of £10,080.00, and a surcharge of £2,016.00.

Following the investigation the agent received an official caution, an alternative to prosecution following mitigation, for sending an email that was false and misleading.

5.0 Implications

5.1 Financial

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

5.2 Legal Issues (Monitoring Officer)

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

5.3 Equalities, Human Rights and Data Protection

5.3.1 No implications.

5.4 Staffing

5.4.1 No implications.

5.5 Accommodation

5.5.1 No implications.

5.6 Community Safety/Crime and Disorder

5.6.1 No implications.

5.7 Sustainability

5.7.1 No implications.

Appendices

None

Background papers

2016-19 Fighting Fraud Locally

PART A

Report to: Audit Committee
Date of meeting: 26 July 2018
Report of: Head of Democracy and Governance
Title: Freedom of Information Act Requests 1 October 2017 to 31st March 2018

1.0 Summary

1.1 Between 1 October 2017 and 31st March 2018 the Council received 346 Freedom of Information Act requests. A spreadsheet detailing the requests received is attached as Appendix 1.

2.0 Risks

2.1

| Nature of Risk | Consequence | Suggested Control Measures | Response <i>(Treat, tolerate, terminate, transfer)</i> | Risk Rating (the combination of severity and likelihood) |
|--|--|--------------------------------------|---|---|
| That the request is not replied to within 20 working days of receipt | The council is in breach of the provisions of the Act and a complaint could be made to the Information Commissioner by the requestor | The requests are centrally monitored | Treat | 4 |

3.0 Recommendations

That the report be noted.

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

4.0 Detailed proposal

4.1 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

4.2 This report covers the periods 1 October 2017 to 31 March 2018.

4.3 In this period the Council recorded receiving 346 requests for information under the Act of those 24 were replied to outside of the statutory 20 working days and 15 were not replied to at all. The number of requests is only one fewer than in the same time period last year. Although the number not responded to within the timeframe is a lot less, 39 in total as opposed to 59.

4.4 The requests have been varied. Appendix 1 gives a brief summary of each request. The spreadsheet also shows requests where the information is held by others rather than the Council. Following a recommendation from internal audit Environmental Information Act requests are now shown on the attached Appendix separately

4.5 The Council will be using new customer relationship management software shortly, Firmstep, which will enable all FOI, EIR and Data Subject Access Requests to be logged and monitored. This will replace the current Lagan system which has not been fully functional with regard to FOI logging for some time.

5.0 Implications

5.1 Financial

5.1.1 The Shared Director of Finance comments that 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.

5.2 Legal Issues (Monitoring Officer)

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

5.3 **Equalities/Human Rights**

5.3.1 No implications

5.4 **Staffing Issues**

5.4.1 Replies are dealt with by individual services and monitored by customer services

Appendices

- Appendix 1 FOI requests 1 October 2017 to 31 March 2018

Background Papers

No papers were used in the preparation of this report.

File Reference

None

FOI Report Data

Requests Received 1st October 2017 - 31st March 2018 total 346

| SERVICE | HANDLING OFFICER | LAGAN REFERENCE | REASON FOR REQUEST | DATE RECEIVED | DUE DATE | DATE RESPONDED | WITHIN 20 DAYS (Y/N) | Request Extension Y/N | Information sent Yes/No/Partial | Individual Organisation Media | Totals |
|-------------------------------------|-------------------|-----------------|--|---------------|----------|----------------|----------------------|-----------------------|---------------------------------|-------------------------------|----------|
| CORPORATE STRATEGY & COMMUNICATIONS | | | | | | | | | | | |
| CORPORATE STRATEGY & COMMUNICATIONS | Rona Clayton Robb | 1010370004 | The budget for your council's press office/media department. Headcount of staff employed | 23.10.17 | 20.11.17 | 26.10.17 | Y | N | Y | Individual | |
| CORPORATE STRATEGY & COMMUNICATIONS | Rona Clayton Robb | 1010370284 | Software used by the media/communications team to manage press enquiries/press releases and maintain a press contacts database | 06.11.17 | 04.12.17 | 23.01.18 | N | N | Y | Media | |
| CORPORATE STRATEGY & COMMUNICATIONS | Rona Clayton Robb | 1010370481 | Does your organisation currently use a private company to undertake public relations/ social media communications | 18.11.17 | 15.12.17 | | N | N | N | Organisation | |
| CORPORATE STRATEGY & COMMUNICATIONS | Rona Clayton Robb | 1010371282 | Does your organisation have a facebook page, does your organisation advertise or spend any money on Facebook | 25.01.18 | 22.02.18 | | N | N | N | Individual | |
| CORPORATE STRATEGY & COMMUNICATIONS | Rona Clayton Robb | 1010371287 | Please can you tell me if your authority has in the past five years paid and individual to increase its Twitter Followers on any of it's social media accounts or to get retweets on posts | 29.01.18 | 26.02.18 | 02.02.18 | Y | N | Y | Individual | |
| Total 5 | | | | | | | | | | | 5 |
| COMMUNITY & ENVIRONMENTAL SERVICES | | | | | | | | | | | |
| COMMUNITY & ENVIRONMENTAL SERVICES | Richard Brown | 1010369735 | Hygiene report for the New Shapla Tandoori from July 2017. | 02.10.17 | 30.10.17 | 19.10.17 | Y | N | Y | Individual | |
| COMMUNITY & ENVIRONMENTAL SERVICES | Philip White | 1010369831 | Information relating to FPN's for Littering, Dog Fouling, Litter Clearing Notices, Street Litter Control Notices | 03.10.17 | 31.10.17 | 12.10.17 | Y | N | Y | Organisation | |
| COMMUNITY & ENVIRONMENTAL SERVICES | Barbara Farry | 1010369904 | Information relating to Name and contract details of manager responsible for Garden Waste Collection and bulky waste items collection. | 10.10.17 | 07.11.17 | 19.10.17 | Y | N | Y | Individual | |
| COMMUNITY & ENVIRONMENTAL SERVICES | Sarah Turnbull | 1010369924 | Information on Public Health Funerals | 17.10.17 | 14.11.17 | 18.10.17 | Y | N | Y | Individual | |
| COMMUNITY & ENVIRONMENTAL SERVICES | Barbara Farry | 1010369926 | Number of vehicles reported as abandoned from 2012 to date. | 18.10.17 | 15.11.17 | Duplicate | N | N | N | Organisation | |
| COMMUNITY & ENVIRONMENTAL SERVICES | Ruth Young | 1010369996 | Local authority recycling instructions | 17.10.17 | 14.11.17 | 30.10.17 | Y | N | Y | Individual | |

| | | | | | | | | | | |
|------------------------------------|-----------------|------------|--|----------|----------|----------|---|---|---|--------------|
| COMMUNITY & ENVIRONMENTAL SERVICES | Nick Egerton | 1010369998 | Number of Noise Complaints in 2016 | 23.10.17 | 20.11.17 | 21.11.17 | N | N | Y | Media |
| COMMUNITY & ENVIRONMENTAL SERVICES | Barbara Farry | 1010370003 | Number of Abandoned Vehicles reported from 2012 to date | 23.10.17 | 20.11.17 | 20.11.17 | Y | N | Y | Organisation |
| COMMUNITY & ENVIRONMENTAL SERVICES | Sarah Priestly | 1010370018 | What artworks the council has purchased in the financial years 2013- 2017. | 30.10.17 | 27.11.17 | 23.11.17 | Y | N | Y | Media |
| COMMUNITY & ENVIRONMENTAL SERVICES | Chris Fennell | 1010370048 | How much money was paid in grants and funding to local businesses/startups/religious groups and charities in this 2017 | 30.10.17 | 27.11.17 | 27.11.17 | Y | N | Y | Individual |
| COMMUNITY & ENVIRONMENTAL SERVICES | Sarah Turnbull | 1010370100 | Public health funeral information | 01.11.17 | 29.11.17 | 03.11.17 | Y | N | Y | Individual |
| COMMUNITY & ENVIRONMENTAL SERVICES | Richard Brown | 1010370107 | I would like to request the latest safety report carried out on the stadia in your boroughs which are used by Premier League Football Clubs | 02.11.17 | 30.11.17 | 04.12.17 | N | N | Y | Media |
| COMMUNITY & ENVIRONMENTAL SERVICES | Richard Brown | 1010370108 | I would like to request the latest hygiene report carried out on the stadia in your boroughs which are used by Premier League Football Clubs | 02.11.17 | 30.11.17 | 30.11.17 | Y | N | Y | Media |
| COMMUNITY & ENVIRONMENTAL SERVICES | Jamie Mackenzie | 1010370282 | S167 List of Accessible Taxis for wheelchair users | 04.11.17 | 01.12.17 | 09.11.17 | Y | N | Y | Individual |
| COMMUNITY & ENVIRONMENTAL SERVICES | Sarah Turnbull | 1010370290 | Public health funeral information | 08.11.17 | 06.12.17 | 14.11.17 | Y | N | Y | Individual |
| COMMUNITY & ENVIRONMENTAL SERVICES | Liam Fitzgerald | 1010370492 | Information on Forced Marriages | 17.11.17 | 15.12.17 | 24.11.17 | Y | N | Y | Individual |
| COMMUNITY & ENVIRONMENTAL SERVICES | Lisa Morrow | 1010370483 | Complaints received by your housing department from tenants in relation to serious issues of disrepair | 20.11.17 | 18.12.17 | 22.11.17 | Y | N | Y | Individual |
| COMMUNITY & ENVIRONMENTAL SERVICES | Richard Brown | TBA | Details of all vehicles registered as a hackney carriage for private hire from 20.2.17 to 21.11.17 | 23.11.17 | 21.12.17 | 22.12.17 | N | N | Y | Individual |
| COMMUNITY & ENVIRONMENTAL SERVICES | | 1010370526 | The number of new and renewed taxi (hackney carriage) driver licences you have granted | 24.11.17 | 22.12.17 | 22.12.17 | Y | N | Y | Organisation |
| COMMUNITY & ENVIRONMENTAL SERVICES | Nick Egerton | 1010370499 | How much were you charged for the kennelling of stray dogs per day for for 2017/18 | 27.11.17 | 27.12.17 | 18.12.17 | Y | N | Y | Individual |
| COMMUNITY & ENVIRONMENTAL SERVICES | Sarah Turnbull | 1010370554 | Public health funeral information | 01.12.17 | 03.01.18 | 05.12.17 | Y | N | Y | Individual |

| | | | | | | | | | | |
|------------------------------------|---------------------------|------------|--|----------|----------|----------|---|---|---|--------------|
| COMMUNITY & ENVIRONMENTAL SERVICES | Ruth Young | 1010370514 | Waste Data flow information from October 2015 to Sep 2017 | 04.12.17 | 02.01.18 | 04.12.17 | Y | N | Y | Media |
| COMMUNITY & ENVIRONMENTAL SERVICES | Jamie Sells | 1010370625 | Requesting information on our Fleet Manager, Head of Waste Operations and Streetscene Services | 14.12.17 | 16.01.18 | 14.12.17 | Y | N | Y | Individual |
| COMMUNITY & ENVIRONMENTAL SERVICES | Richard Brown | 1010370628 | The number of drivers currently holding a PH Taxi Licence | 14.12.17 | 16.01.18 | N | N | N | N | Organisation |
| COMMUNITY & ENVIRONMENTAL SERVICES | Hashmita/Lorraine | 1010370788 | How many dog owners in the area have been fined for not having their dog microchipped since 6/4/16 | 02.01.18 | 30.01.18 | 30.01.18 | Y | N | Y | Organisation |
| COMMUNITY & ENVIRONMENTAL SERVICES | Sarah Turnbull | 1010370779 | Public health funeral information | 02.01.18 | 30.01.18 | 03.01.18 | Y | N | Y | Individual |
| COMMUNITY & ENVIRONMENTAL SERVICES | Lisa Morrow | 1010370925 | HMO register information | 09.01.18 | 06.02.18 | 06.02.18 | Y | N | Y | Individual |
| COMMUNITY & ENVIRONMENTAL SERVICES | Richard Brown | 1010370900 | Hany sex extabshimments had an active licence within your local authority from 2010 to date | 05.01.18 | 02.02.18 | 19.02.18 | N | N | Y | Media |
| COMMUNITY & ENVIRONMENTAL SERVICES | Lisa Morrow | 1010371070 | Complaints about private landlords as per the Housing Health and Safety rating System. | 10.01.18 | 07.02.18 | 06.02.18 | Y | N | Y | Media |
| COMMUNITY & ENVIRONMENTAL SERVICES | Barbara Farry/Luke Clarke | 1010371072 | Information requested to the Mapping for your area showing areas bomb during World War 2, showing areas of concern for unexploded ordnance | 09.01.18 | 06.02.18 | 23.01.18 | Y | N | Y | Individual |
| COMMUNITY & ENVIRONMENTAL SERVICES | Sarah Turnbull | 1010371075 | Public health funeral information | 15.01.18 | 12.02.18 | 16.01.18 | Y | N | Y | Individual |
| COMMUNITY & ENVIRONMENTAL SERVICES | Laura Allan | 1010371076 | In House Vehicle Fleet information. | 15.01.18 | 12.02.18 | 19.01.18 | Y | N | Y | Individual |
| COMMUNITY & ENVIRONMENTAL SERVICES | Hashmita/Lorraine | 1010371259 | The number of food hygiene inspections undertaken by us in 2017. | 17.01.18 | 14.02.18 | 07.02.18 | Y | N | Y | Organisation |
| COMMUNITY & ENVIRONMENTAL SERVICES | Chris Fennell | 1010371290 | Who is the contracted supplier fo rthe Wi-Fi contract. | 23.01.18 | 20.02.18 | 13.02.18 | Y | N | Y | Individual |
| COMMUNITY & ENVIRONMENTAL SERVICES | Hashmita/Lorraine | 1010371241 | Requesting information on our Pest Control Services from 2013 to 2017. What is your annual budget, fross expenditure, gross revenue and how many requests responded to | 24.01.18 | 21.02.18 | 13.03.18 | N | N | Y | Organisation |

| | | | | | | | | | | |
|------------------------------------|-------------------|------------|---|----------|----------|----------|---|---|---|--------------|
| COMMUNITY & ENVIRONMENTAL SERVICES | Hashmita/Lorraine | 1010371317 | Name and contact details of the manager responsible for HMO's | 29.01.18 | 26.02.18 | 01.02.18 | Y | N | Y | Individual |
| COMMUNITY & ENVIRONMENTAL SERVICES | Laura/Ruth/jamie | 1010371283 | Amount earned by the council for household recycling collection and green waste. | 29.01.18 | 26.02.18 | 01.02.18 | Y | N | Y | Individual |
| COMMUNITY & ENVIRONMENTAL SERVICES | Hashmita/Lorraine | 1010371318 | How many complaints have you received about food poisoning incidents at Burger King, KFC, McDonald's & Subway. | 31.01.18 | 28.02.18 | 27.02.18 | Y | N | Y | Media |
| COMMUNITY & ENVIRONMENTAL SERVICES | Hashmita/Lorraine | 1010371320 | Public health funeral information | 31.01.18 | 28.02.18 | 01.02.18 | Y | N | Y | Individual |
| COMMUNITY & ENVIRONMENTAL SERVICES | Paul Rabbits | 1010371328 | What assessment has the council made of the potential impact of ash dieback (Chalara) in the authority area and what strategy does it have to cope? | 05.02.18 | 05.03.18 | 20.02.18 | Y | N | Y | Media |
| COMMUNITY & ENVIRONMENTAL SERVICES | Sarah Turnbull | 1010371334 | Requesting how many public health funerals took place since 2011 to 2017. | 06.02.18 | 06.03.18 | 20.02.18 | Y | N | Y | Media |
| COMMUNITY & ENVIRONMENTAL SERVICES | Richard Brown | 1010371332 | How many drivers did your authority give a private hire licence to that applied with a Sheffield postcode from 2014/15 to 2016/17 | 06.02.18 | 06.03.18 | 27.02.18 | Y | N | Y | Media |
| COMMUNITY & ENVIRONMENTAL SERVICES | Hashmita/Lorraine | 1010371354 | Requesting a list of animal boarding establishments who hold licences issued in your area. | 07.02.18 | 07.03.18 | 08.02.18 | Y | N | Y | Individual |
| COMMUNITY & ENVIRONMENTAL SERVICES | Hashmita/Lorraine | 1010371355 | Information on licenses given to alcohol delivery services in your area. | 08.02.18 | 08.03.18 | 26.03.18 | N | N | Y | Media |
| COMMUNITY & ENVIRONMENTAL SERVICES | Hashmita/Lorraine | 1010371441 | Information regarding the number of sunbed operators in the district 2014/15 - 2016/17 | 09.02.08 | 09.03.18 | 27.02.18 | Y | N | Y | Media |
| COMMUNITY & ENVIRONMENTAL SERVICES | Hashmita/Lorraine | 1010371614 | In your area which establishments use meat from animals which have not been stunned before slaughter | 13.02.18 | 13.03.18 | 08.03.18 | Y | N | Y | Media |
| COMMUNITY & ENVIRONMENTAL SERVICES | Hashmita/Lorraine | 1010371636 | Private landlord convictions and penalties in 2017 | 16.02.18 | 16.03.18 | 15.03.18 | Y | N | Y | Individual |
| COMMUNITY & ENVIRONMENTAL SERVICES | Communications | 1010371640 | Cemeteries and burial information | 19.02.18 | 19.03.18 | N | N | N | N | Media |
| COMMUNITY & ENVIRONMENTAL SERVICES | Hashmita/Lorraine | 1010371642 | Public health funeral information | 19.02.18 | 19.03.18 | 21.02.18 | Y | N | Y | Individual |
| COMMUNITY & ENVIRONMENTAL SERVICES | Liam Fitzgerald | 1010371651 | Access to Domestic Homicide Reviews that have been carried out and published since 2011 by the Safer Watford Community Safety Partnership | 20.02.18 | 20.03.18 | 27.02.18 | Y | N | Y | Organisation |

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|------------------------------------|-------------------|-----|--|----------|----------|-----------|---|---|---|--------------|
| COMMUNITY & ENVIRONMENTAL SERVICES | Laurin/Ruth/Jamie | TBA | Requesting information to establish the types of vehicles that Local Authorities and their staff use and how it has changed over the last ten years | 20.02.18 | 20.03.18 | 01.03.18 | Y | N | Y | Organisation |
| COMMUNITY & ENVIRONMENTAL SERVICES | Hashmita/Lorraine | TBA | How much was spent on Public health funerals since 2009? How many requests & how many did we undertake since 2009. | 28.02.18 | 28.03.18 | 08.03.18 | Y | N | Y | Individual |
| COMMUNITY & ENVIRONMENTAL SERVICES | Hashmita/Lorraine | TBA | Requesting information on licensed horse riding establishments since 2015 | 01.03.18 | 29.03.18 | 08.03.18 | Y | N | Y | Organisation |
| COMMUNITY & ENVIRONMENTAL SERVICES | Hashmita/Lorraine | TBA | Public health funeral information | 02.03.18 | 30.03.18 | 06.03.18 | Y | N | Y | Individual |
| COMMUNITY & ENVIRONMENTAL SERVICES | Chris Fennell | TBA | What is the expenditure on Sports and leisure services since 2009. | 02.03.18 | 30.03.18 | 23.03.18 | Y | N | Y | Individual |
| COMMUNITY & ENVIRONMENTAL SERVICES | Paul Rabbits | TBA | How many public parks were managed or maintained by your local | 09.03.18 | 10.04.18 | 23.03.18 | Y | N | Y | Individual |
| COMMUNITY & ENVIRONMENTAL SERVICES | Paul Rabbits | TBA | The number of children's play areas were managed/built/refurbished/closed/have introduced usage charges. How much was spent on maintenance and building new areas. Estimated number of children in the | 09.03.18 | 10.04.18 | 23.03.18 | Y | N | Y | Individual |
| COMMUNITY & ENVIRONMENTAL SERVICES | Barbara Farry | TBA | What is your local authority's budget for street cleaning each year since 2010. | 13.03.18 | 12.04.18 | N | N | N | N | Individual |
| COMMUNITY & ENVIRONMENTAL SERVICES | Lorraine/Hashmita | TBA | Public health funeral information | 13.03.18 | 12.04.18 | 20.03.18 | Y | N | Y | Organisation |
| COMMUNITY & ENVIRONMENTAL SERVICES | Lorraine/Hashmita | TBA | Copies of any representations made by or behalf of your council to Transport for London in relation to the renewal of Uber London Ltd London PHV Operators licence. | 14.03.18 | 13.04.18 | 27.03.18 | Y | N | Y | Organisation |
| COMMUNITY & ENVIRONMENTAL SERVICES | Lorraine/Hashmita | TBA | Public health funeral information | 14.03.18 | 13.04.18 | 15.03.18 | Y | N | Y | Individual |
| COMMUNITY & ENVIRONMENTAL SERVICES | Jamie/Ruth/Laura | TBA | How much has the council spent on general Waste collection, recycling, replacement bins, how many complaints received since 2009 | 14.03.18 | 13.04.18 | N | N | N | N | Individual |
| COMMUNITY & ENVIRONMENTAL SERVICES | Liz Smale | TBA | Public Space Protection Order use for homelessness | 15.03.18 | 14.04.18 | 20.03.18 | Y | N | Y | Individual |
| COMMUNITY & ENVIRONMENTAL SERVICES | Chris Fennell | TBA | Total amount spent on community centres since 2009 | 14.03.18 | 13.04.18 | 04.04.018 | Y | N | Y | Individual |

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|------------------------------------|-------------------|------------|---|----------|----------|----------|---|---|---|--------------|-----------|
| COMMUNITY & ENVIRONMENTAL SERVICES | Lorraine/Hashmita | TBA | Do you publish details of section 46 funerals undertaken by your council on your website | 20.03.18 | 19.04.18 | 21.03.18 | Y | N | Y | Individual | |
| COMMUNITY & ENVIRONMENTAL SERVICES | Lorraine/Hashmita | TBA | Public Space Protection Order use for homelessness | 26.03.18 | 25.04.18 | 24.04.18 | Y | N | Y | Individual | |
| COMMUNITY & ENVIRONMENTAL SERVICES | Lorraine/Hashmita | TBA | Public space Protection Order use for loitering, begging, aggressive begging, sleeping, carrying specific amounts of property | 27.03.18 | 26.03.18 | 25.04.18 | Y | N | Y | Organisation | |
| COMMUNITY & ENVIRONMENTAL SERVICES | Sarah Turnbull | TBA | Public health funeral information | 29.03.18 | 30.04.18 | 04.04.18 | Y | N | Y | Individual | |
| COMMUNITY & ENVIRONMENTAL SERVICES | Paul Rabbitts | TBA | Tree felling information for the last 3 years | 30.03.18 | 30.04.18 | 05.04.18 | Y | N | Y | Media | |
| Total 69 | | | | | | | | | | | 69 |
| DEMOCRACY & GOVERNANCE | | | | | | | | | | | |
| DEMOCRACY AND GOVERNANCE | Ian Browne | 1010369927 | Requesting information relating to pumping stations or off mains grid sewage treatment plants | 18.10.17 | 15.11.17 | 19.10.17 | Y | N | Y | Organisation | |
| DEMOCRACY AND GOVERNANCE | | 1010370013 | What agreements the organisation has around General Data Protection Regulation (GDPR) compliance services. | 25.10.17 | 22.11.17 | 19.12.17 | Y | N | Y | Individual | |
| DEMOCRACY & GOVERNANCE | Howard Hughes | 1010370037 | For construction and building maintenance contracts established since 1/1/17 will we be monitoring and reporting whether your main contractors/suppliers are paying their sub contractors within 30 days. | 27.10.17 | 24.11.17 | 01.11.17 | Y | N | Y | Organisation | |
| DEMOCRACY & GOVERNANCE | Howard Hughes | 1010370049 | Requesting information regarding the company Prater Limited as to whether the authority has any current construction contracts with this company. | 31.10.17 | 28.11.17 | 02.11.17 | Y | N | Y | Organisation | |
| DEMOCRACY & GOVERNANCE | Gordon Amos | 1010370288 | For each ward in your local authority the total number of people on the electoral register broken down by individual ward for the following time points | 07.11.17 | 05.12.17 | 15.11.17 | Y | N | Y | Media | |
| DEMOCRACY & GOVERNANCE | Ian Browne | 1010370310 | Whether your local authority has any plans to establish or move any of its municipal offices to new premises. | 16.11.17 | 13.12.17 | 21.11.17 | Y | N | Y | Organisation | |
| DEMOCRACY & GOVERNANCE | Barbara Farry | 1010370485 | Requesting information on whether we had any contract with Emmaus UK | 21.11.17 | 19.12.17 | 06.12.17 | Y | N | Y | Individual | |
| DEMOCRACY & GOVERNANCE | Barbara Farry | 1010370596 | Requesting a list of the councils suppliers and contractors | 24.11.17 | 22.12.17 | 11.12.17 | Y | N | Y | Organisation | |
| DEMOCRACY & GOVERNANCE | Clive Goodchild | 1010370508 | How much money is spent by contracted caterers, on disposable plastic-lined coffee cups from 2014-2017 | 28.11.17 | 28.12.17 | 22.01.18 | N | N | Y | Media | |

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|------------------------|---------------|------------|---|----------|----------|-----------------------|-----|---|---|--------------|---|
| FINANCE | Colin South | 1010369920 | How much of council funds was paid to outside agencies or private sector contractors for the provision of any council services | 13.10.17 | 10.11.17 | N | N | N | N | Individual | |
| FINANCE | Colin South | 1010369995 | Does the council outsource their transactional services to another authority or shared service/ | 20.10.17 | 17.11.17 | 24.10.17 | Y | N | Y | Individual | |
| FINANCE | Barbara Farry | 1010370592 | Information requested on Debit and Credit Charges | 05.12.17 | 05.01.18 | 11.12.17 | Y | N | Y | Media | |
| FINANCE | Nigel Pollard | 1010370778 | Council Tax increase information for 2018/19 | 27.12.17 | 25.01.18 | 03.01.18 | Y | N | Y | Media | |
| FINANCE | Pritesh Shah | TBA | How many times has the council requested a Financial Resilience Review from the Chartered Institute of Public Finance and Accountancy | 26.01.18 | 23.01.18 | 05.02.18 | Y | N | Y | Organisation | |
| FINANCE | Pritesh Shah | 1010371352 | Payment Solutions (income Management and Cash Receipting - requesting information on card Payments, internet payments, automated payments | 05.02.18 | 05.03.18 | 06.02.18 | Y | N | Y | Individual | |
| FINANCE | Pritesh Shah | 1010371638 | Insurance claims history of Council | 16.02.18 | 16.03.18 | 15.03.18 | Y | N | Y | Individual | |
| FINANCE | Pritesh Shah | TBA | What is your total level of loan borrowing for PWLB Loans, other public sections loans, LOBO Loans, Bonds and Securities | 05.03.18 | 04.04.18 | 09.05.18 | N | N | Y | Media | |
| Total 8 | | | | | | | | | | | 8 |
| HUMAN RESOURCES | | | | | | | | | | | |
| HUMAN RESOURCES | Brian Kane | 1010369925 | What is your headcount of employees, apprentices. | 17.10.17 | 14.11.17 | withdrawn on 19.10.17 | N/A | N | N | Organisation | |
| HUMAN RESOURCES | Brian Kane | 1010370011 | How much has your local authority contributed to the apprenticeship levy for this financial year 2017/18 | 24.10.17 | 21.11.17 | 17.11.17 | Y | Y | Y | Organisation | |
| HUMAN RESOURCES | Brian Kane | 1010370300 | What is the remuneration of the highest, lowest and average paid employee, their job title in the current financial year. | 17.11.17 | 15.12.17 | 21.11.17 | Y | Y | Y | Media | |
| HUMAN RESOURCES | Brian Kane | 1010370308 | How many sexual harassment complaints/allegations have been made by council staff about co-workers to your council in the last 5 years | 14.11.17 | 12.12.17 | 05.12.17 | Y | Y | Y | Media | |
| HUMAN RESOURCES | Brian Kane | 1010370311 | Senior/Executive Recruitment roles from 2015 to date | 16.11.17 | 14.12.17 | 14.12.17 | Y | Y | Y | Organisation | |

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|-------------------------------|---------------|-------------|---|----------|----------|----------|---|---|---|--------------|----|
| HUMAN RESOURCES | Brian Kane | 1010380502 | Complaints of alleged sexual harassment by a councillor from 1st January 2014 to 27th November 2017 | 27.11.17 | 27.12.17 | 11.12.17 | Y | Y | Y | Media | |
| HUMAN RESOURCES | Brian Kane | 1010370714 | How many employees have we got | 20.12.17 | 22.01.18 | 11.01.18 | Y | Y | Y | Individual | |
| HUMAN RESOURCES | Brian Kane | 1010370787 | How much money has the council spent on agency staff from 2011 to date | 02.01.18 | 30.01.18 | 30.01.18 | Y | Y | Y | Media | |
| HUMAN RESOURCES | Brian Kane | 10101370784 | How many council employees were made redundant including compulsory and voluntary from April 2011 to date | 02.01.18 | 30.01.18 | 30.01.18 | Y | Y | Y | Media | |
| HUMAN RESOURCES | Brian Kane | 1010370782 | How many FTE staff are currently employed by Watford Borough Council | 02.01.18 | 30.01.18 | 11.01.18 | Y | Y | Y | Individual | |
| HUMAN RESOURCES | Brian Kane | 1010370899 | Requesting an organisational structure chart for the council | 05.01.18 | 02.02.18 | 02.02.18 | Y | Y | Y | Individual | |
| HUMAN RESOURCES | Brian Kane | 1010371288 | What model does your organisation use to source temporary staff | 25.01.18 | 22.02.18 | 22.02.18 | Y | Y | Y | Individual | |
| HUMAN RESOURCES | Brian Kane | 1010371650 | Requesting information regarding special leave/public duty leave for council staff to fulfill public duties | 23.02.18 | 23.03.18 | 15.03.18 | Y | Y | Y | Individual | |
| Total 13 | | | | | | | | | | | 13 |
| SERVICE TRANSFORMATION | | | | | | | | | | | |
| CUSTOMER SERVICE | Barbara Farry | 1010369841 | Name and address of manager responsible for Watford Market | 03.10.17 | 31.10.17 | 04.10.17 | Y | N | Y | Individual | |
| ICT | Kevin/Emma | 1010369892 | Software used to manage your IT Service Management. | 06.10.17 | 03.11.17 | 03.11.17 | Y | N | Y | Organisation | |
| ICT | Kevin/Emma | 1010369921 | Request relating to the organisations internal plans and strategies around the following departments IM&T, IS, ICT Strategy 2018, Budgets and programmes for 2018 | 16.10.17 | 13.11.17 | 13.11.17 | Y | N | Y | Individual | |
| CUSTOMER SERVICE | Barbara Farry | 1010370145 | Looking for data on homeowners that are behind on their mortgage payments. | 03.11.17 | 01.12.17 | 03.11.17 | Y | N | Y | Organisation | |
| CUSTOMER SERVICE | Barbara Farry | 1010370296 | Requesting information relating to the Coca-Cola Christmas Truck. | 10.11.17 | 08.12.17 | 10.11.17 | Y | N | Y | Individual | |

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|------------------|-------------------|------------|---|----------|----------|----------|---|---|---|--------------|
| CUSTOMER SERVICE | Barbara Farry | 1010370388 | Requesting information on various names of staff and emails and job titles | 13.11.17 | 11.12.17 | 21.11.17 | Y | N | Y | Individual |
| CUSTOMER SERVICE | Barbara Farry | 1010370473 | Requesting information on various names of staff and emails and job titles | 18.11.17 | 15.12.17 | 21.11.17 | Y | N | Y | Organisation |
| ICT | Kevin/Emma | 1010370495 | Do we have a procurement policy which supports the use of the Gcloud IT procurement framework | 22.11.17 | 20.12.17 | 13.02.18 | N | N | Y | Individual |
| ICT | Kevin/Emma | 1010370509 | Requesting information on operating systems | 24.11.17 | 22.12.17 | 13.12.17 | Y | N | Y | Individual |
| CUSTOMER SERVICE | Barbara Farry | 1010370598 | Requesting data on homeowners that are behind on their mortgage payments | 11.12.17 | 11.01.18 | 11.12.17 | Y | N | Y | Organisation |
| ICT | Emma Tiernan | 1010370600 | Requesting information on Desktop PCs, Thin Client Terminals, Laptop/Notebook Computers, Tablet PCs and Ipads | 12.12.17 | 12.01.17 | 10.01.18 | Y | N | Y | Individual |
| CUSTOMER SERVICE | Michelle Carty | 1010370732 | Service Access Requests - total number received in 2016 - 2017. | 22.12.17 | 24.01.18 | 02.01.18 | Y | N | Y | Organisation |
| ICT | Barbara Farry | 1010371290 | Requesting Software contract information relating to corporate software/applications payroll, HR, Finance etc | 23.01.18 | 20.02.18 | 01.02.18 | Y | N | Y | Individual |
| GIS | Amy Pritchard | 1010371316 | Requesting a list of all Industrial & Trading Estates and addresses in Watford. | 31.01.18 | 28.02.18 | 28.02.18 | Y | N | Y | Individual |
| ICT | Kevin/Emma | TBA | Contract information with regards to the organisations's telephone system maintenance contract | 07.02.18 | 07.03.18 | 13.03.18 | N | N | Y | Individual |
| ICT | Kevin/Emma | TBA | Requesting a breakdown of the Councils IT Hardware maintenance contracts and associated costs | 28.02.18 | 28.03.18 | N | N | N | N | Individual |
| PRINT | Jago Durant | TBA | Total amount of reams of paper used by the authority in the last 12 months | 05.03.18 | 04.04.18 | 23.05.18 | N | N | Y | Individual |
| ICT | Kevin/Emma | TBA | What contract/s are currently in place for the purchase of PCs, Laptops and tablet devices. | 08.03.18 | 09.04.18 | N | N | N | Y | Individual |
| TRANSFORMATION | Danielle Negrello | TBA | Requesting information on Digital Channel Shift | 09.03.18 | 10.04.18 | 23.03.18 | Y | N | Y | Individual |

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|-----------------------------|---------------|------------|---|----------|----------|----------|---|--|---|--------------|-----------|
| ICT | Emma Tiernan | TBA | What is your annual IT Budget for 2018/19 | 16.03.18 | 17.04.18 | N | N | N | N | Individual | |
| CUSTOMER SERVICE | Barbara Farry | TBA | Celebrity appearances | 30.03.18 | 30.04.18 | 05.04.18 | Y | N | Y | Media | |
| Total 21 | | | | | | | | | | | 21 |
| MULTIPLE SERVICE FOI | | | | | | | | | | | |
| MULTIPLE | Barbara Farry | 1010369840 | Name of your budgeting and forecasting system. Is your finance and ICT service part of a shared service. | 03.10.17 | 31.10.17 | 26.10.17 | Y | N | Y | Organisation | |
| MULTIPLE | Barbara Farry | 1010369910 | Cost incurred by your council for chasing debts for council tax, business rates, parking fines | 11.10.17 | 08.11.17 | 08.11.17 | Y | N | Y | Individual | |
| MULTIPLE | Barbara Farry | 1010370012 | Current Supplier of service user/ Customer experience feedback surveys. Contract renewal date and tender information | 25.10.17 | 22.11.17 | 02.11.17 | Y | N | Y | Organisation | |
| MULTIPLE | Barbara Farry | 1010370482 | Staff Car Pool information | 03.11.17 | 01.12.17 | 30.11.17 | Y | N | Y | Organisation | |
| MULTIPLE | Barbara Farry | 1010370539 | CCTV & FOI information and job titles for staff dealing with these | 03.11.17 | 01.12.17 | 09.11.17 | Y | N | Y | Individual | |
| MULTIPLE | Barbara Farry | 1010370491 | How many private sector homes are currently deemed as long term vacant, How many EDMOS has your authority used from 2013 to date | 17.11.17 | 15.12.17 | 11.12.17 | Y | N | Y | Organisation | |
| MULTIPLE | Barbara Farry | 1010370538 | Current Suppliers used to collect debts for Parking Fines, Council Tax, Business Rates, Commercial Rents and High Court writs | 04.12.17 | 04.01.17 | 04.01.18 | N | Partially sent 4.1.18 full request answered 8.1.18 | Y | Organisation | |
| MULTIPLE | Barbara Farry | 1010370559 | Information regarding how many FOI's/Complaints received | 07.11.17 | 05.12.17 | 05.12.17 | Y | N | Y | Organisation | |
| MULTIPLE | Barbara Farry | 1010370586 | Information regarding Scanners, non multifunctional devises, paper document scanners, contract and electronic patient record. | 08.12.17 | 10.01.18 | 08.01.18 | Y | N | Y | Individual | |
| MULTIPLE | Barbara Farry | 1010370591 | Information regarding Scanners, non multifunctional devises, paper document scanners, contract and electronic student record | 08.12.17 | 10.01.18 | 08.01.18 | Y | N | Y | Individual | |
| MULTIPLE | Barbara Farry | 1010370675 | How much has the council recovered in unpaid Council tax in 2016-2017. Which bailiff companies were used to recover monies for the council. | 15.12.17 | 17.01.18 | 12.02.18 | Y | N | Y | Media | |

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|----------|---------------------|------------|---|----------|----------|----------|---|---|---|--------------|
| MULTIPLE | Barbara Farry | 1010370680 | Current Energy provider and the name of the tariff that the electricity and gas are supplied by cost of annual energy bill | 18.12.17 | 16.01.18 | 12.02.18 | N | N | Y | Individual |
| MULTIPLE | Kevin/Emma/Howard | 1010370728 | FOI request for Telephony and Networks | 21.12.17 | 23.01.18 | N | N | N | N | Individual |
| MULTIPLE | Barbara Farry | 1010370919 | Use of body worn video | 05.01.18 | 02.02.18 | 10.01.18 | Y | N | Y | Individual |
| MULTIPLE | Barbara Farry | 1010371074 | Please provide me with the number of data breaches that occurred of your organisation's owned, porcessed or generated information in the calendar year 2017 | 14.01.18 | 09.02.18 | 09.02.18 | Y | N | Y | Individual |
| MULTIPLE | Barbara Farry | 1010371313 | Requesting a breakdown of volumes of contact for face to face, telephone and online for 2015/16 and 2016/17 | 23.01.18 | 20.02.18 | 23.02.18 | N | N | Y | Individual |
| MULTIPLE | Barbara Farry | 1010371333 | How many licenced HMO's are there in the borough. How many are liable for individual Council Tax demands (namely the units are banded individually rather than the HMO? | 23.01.18 | 20.02.18 | 06.02.18 | Y | N | Y | |
| MULTIPLE | Barbara Farry | 1010371284 | Please can you give me details on the amount of money spent hiring celebrities since 6/5/14 | 25.01.18 | 22.02.18 | N | N | N | N | Individual |
| MULTIPLE | Barbara Farry | TBA | Request relating to the authority's approach towards Community Asset Transfer | 31.01.18 | 28.02.18 | 28.02.18 | Y | N | Y | Organisation |
| MULTIPLE | Edyta/Fran/Michelle | 1010371359 | Copies of all emails sent or received by the council's leader or chief executive in the last 12 months which contain the keywords 'section 114' or 's114'. Please also include any relevant email attachments | 07.02.18 | 07.03.18 | 14.02.18 | Y | N | Y | Individual |
| MULTIPLE | Barbara Farry | 1010371440 | The level of funding by the authority fo rthe provision of Women's refuges within its jurisdiction in from 2010 to 2018 | 09.02.18 | 09.03.18 | 26.02.18 | Y | N | Y | Media |
| MULTIPLE | Barbara Farry | 1010371641 | Requesting information regarding postage volumes, costs, hybrid mail solution, production of council tax bills and NNDR bills | 13.02.18 | 13.03.18 | 13.03.18 | Y | N | Y | Individual |
| MULTIPLE | Barbara Farry | TBA | Wants to obtain information about flight your organisation and any arms-length management organisations has paid for since 1/1/15 | 28.02.18 | 28.03.18 | 29.03.18 | N | N | Y | Organisation |
| MULTIPLE | Barbara Farry | TBA | How many employees do we employ on zero hour contracts, how many private hire drivers are licenced with Watford Borough Council | 04.03.18 | 03.04.18 | 29.03.18 | Y | N | Y | Individual |
| MULTIPLE | Barbara Farry | TBA | The number of requests for advice by private rental tenants for repairs, evictions, repairs, deposits, rent and other charges | 05.03.18 | 04.04.18 | 29.03.18 | Y | N | Y | Media |
| MULTIPLE | Barbara Farry | TBA | Requesing information on planned house price growth in the next 3-5 years, are there any services that are outsourced. | 02.03.18 | 03.04.18 | 13.03.18 | Y | N | Y | Organisation |

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|---------------------------------------|-------------------|------------|---|----------|----------|----------|---|---|---|--------------|----|
| MULTIPLE | Barbara Farry | TBA | How much the council has spent on reducing pest infestation since 2009. How many people we employ. | 07.03.18 | 06.04.18 | 12.04.18 | N | N | Y | Individual | |
| Total 27 | | | | | | | | | | | 27 |
| PLACE SHAPING & CORPORATE PERFORMANCE | | | | | | | | | | | |
| PLACE SHAPING & CORPORATE PERFORMANCE | Laura Payne | 1010369865 | inspections of temporary accommodation which house families in your local authority. | 05.10.17 | 02.11.17 | 13.10.17 | Y | N | Y | Organisation | |
| PLACE SHAPING & CORPORATE PERFORMANCE | Sonya Packett | 1010369894 | the number of parking charge notices we issued over the last 3 months from July 17 - September 2017. | 09.10.17 | 06.11.17 | 01.11.17 | Y | N | Y | Individual | |
| PLACE SHAPING & CORPORATE PERFORMANCE | Liz Smale | 1010369900 | How many people are being provided emergency housing by the council. | 10.10.17 | 07.11.17 | 23.11.17 | N | N | Y | Media | |
| PLACE SHAPING & CORPORATE PERFORMANCE | Liz Smale | 1010369901 | How many times the council have discharged their duty towards an applicant by making a PRSO. | 10.10.17 | 07.11.17 | 21.11.17 | N | N | Y | Individual | |
| PLACE SHAPING & CORPORATE PERFORMANCE | Liz Smale | 1010369906 | Requesting data on the discharge of the Council's Statutory Homeless duty in reference to private rented sector. | 10.10.17 | 07.11.17 | 21.11.17 | N | N | Y | Individual | |
| PLACE SHAPING & CORPORATE PERFORMANCE | Barbara Staples | 1010369907 | Where if online and which newspaper you advertise all your public notice, including planning TROs Path Diversion to name a few | 11.10.17 | 08.11.17 | 12.10.17 | Y | N | Y | Individual | |
| PLACE SHAPING & CORPORATE PERFORMANCE | Barbara Staples | 1010369991 | Requesting a copy to CON29 3.8 for property 6 Moor View Watford | 12.10.17 | 09.11.17 | 16.11.17 | Y | N | Y | Organisation | |
| PLACE SHAPING & CORPORATE PERFORMANCE | Barbara Staples | 1010369941 | Please provide a list of all planning applications submitted on or after 1st October 2013 where no decision was made within 26 weeks | 19.10.17 | 16.11.17 | 20.11.17 | Y | N | Y | Individual | |
| PLACE SHAPING & CORPORATE PERFORMANCE | Liz Smale | 1010370015 | How many individuals who received a 'positive reasonable grounds decision' or a 'positive conclusive decision' from the National Referral Mechanism - or otherwise identified themselves as victims of modern slavery - and applied for | 25.10.17 | 22.11.17 | 14.11.17 | Y | N | Y | Individual | |
| PLACE SHAPING & CORPORATE PERFORMANCE | Phil Dodshon | 1010370104 | If your authority holds a Self-Build and Custom Housebuilding register. | 01.11.17 | 29.11.17 | 15.11.17 | Y | N | Y | Organisation | |
| PLACE SHAPING & CORPORATE PERFORMANCE | Barbara Staples | 1010370285 | New building developments exceeding 10 Residential units of any kind which have been approved by Watford planning Year to Date. | 08.11.17 | 06.12.17 | 24.11.17 | Y | N | Y | Organisation | |
| PLACE SHAPING & CORPORATE PERFORMANCE | Philip Dodhson | 1010370297 | Requesting details of government targets for new homes in Watford and the achieved number for the last 10 years | 09.11.17 | 07.12.17 | 27.11.17 | Y | N | Y | Individual | |
| PLACE SHAPING & CORPORATE PERFORMANCE | Semeta Bloomfield | 1010369912 | Works on the potentially contaminated land at the Cassio Metro Site by Watford Met Station was signed off by the council as part of the planning permission given at the time to build homes | 12.10.17 | 09.11.17 | 10.11.17 | N | N | Y | Individual | |

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|---------------------------------------|-------------------|------------|--|----------|----------|----------|---|---|---|--------------|--|
| PLACE SHAPING & CORPORATE PERFORMANCE | Liz Smale | 1010370291 | Numbers of children in temporary accommodation | 10.11.17 | 06.12.17 | 11.12.17 | N | N | Y | Media | |
| PLACE SHAPING & CORPORATE PERFORMANCE | Liz Smale | 1010370301 | Requesting a list of privately owned residential tower blocks (6 Storeys and above in our council area. | 13.11.17 | 11.12.17 | 21.11.17 | Y | N | Y | Individual | |
| PLACE SHAPING & CORPORATE PERFORMANCE | Hannah Heinemann | 1010370303 | Requesting information on the sale of real fur at council run markets | 14.11.17 | 12.12.17 | 06.12.17 | Y | N | Y | Organisation | |
| PLACE SHAPING & CORPORATE PERFORMANCE | Barbara Staples | 1010370906 | Figures Related to planning application appeals | 15.11.17 | 13.12.17 | 11.01.18 | Y | N | Y | | |
| PLACE SHAPING & CORPORATE PERFORMANCE | Liz Smale | 1010370312 | Cost of bed & breakfast hotels and all other temporary accommodation. | 16.11.17 | 14.12.17 | 15.01.18 | N | N | Y | Media | |
| PLACE SHAPING & CORPORATE PERFORMANCE | Liz Smale | 1010371079 | How many 18-24year olds presented themselves as homeless | 20.11.17 | 18.12.17 | 11.12.17 | Y | N | Y | Organisation | |
| PLACE SHAPING & CORPORATE PERFORMANCE | Anne Collins | 1010370388 | Would like information on the purchas made by Watford Council of Unit 4 Faraday Close | 21.11.17 | 19.12.17 | 06.12.17 | Y | N | Y | Individual | |
| PLACE SHAPING & CORPORATE PERFORMANCE | Vicky Owen | 1010370501 | Requesting information relating to accepted planning applications relating to new commercial units, transport links, erection of large scale dwelling estates. | 21.11.17 | 19.12.17 | 18.12.17 | Y | N | Y | Organisation | |
| PLACE SHAPING & CORPORATE PERFORMANCE | Barbara Farry | 1010370511 | Information on CCTV cars | 27.11.17 | 27.12.17 | 29.11.17 | Y | N | Y | Media | |
| PLACE SHAPING & CORPORATE PERFORMANCE | Phil Dodshon | 1010370503 | Self build and custom Housebuilding Act 2015 | 28.11.17 | 28.12.17 | 11.12.17 | Y | N | Y | Organisation | |
| PLACE SHAPING & CORPORATE PERFORMANCE | Liz Smale | 1010370505 | Can you list the 5 largest providers of nightly paid accommodation for homeless households. | 28.11.17 | 28.12.17 | 15.01.18 | N | N | Y | Individual | |
| PLACE SHAPING & CORPORATE PERFORMANCE | Liz Smale | 1010370507 | Disabled Facilities Grants information | 28.11.17 | 28.12.17 | 30.11.17 | Y | N | Y | Individual | |
| PLACE SHAPING & CORPORATE PERFORMANCE | Liz Smale | 1010370512 | How many households are currently on your Council's waiting list for social housing | 28.11.17 | 28.12.17 | 11.12.17 | Y | N | Y | Organisation | |
| PLACE SHAPING & CORPORATE PERFORMANCE | Liz Smale | 1010370556 | Details of extra funding provided by your authority to support new HRA duties | 04.12.17 | 04.01.18 | 10.1.18 | N | N | Y | Individual | |
| PLACE SHAPING & CORPORATE PERFORMANCE | Martin Jones | 1010370557 | Requesting information with regard to commercial porperty investments made by your organisation to produce an income and/or capital growth | 03.12.17 | 03.01.18 | 18.12.17 | Y | N | Y | Individual | |
| PLACE SHAPING & CORPORATE PERFORMANCE | Semeta Bloomfield | 1010370571 | Please provide a schedule of all section 38 highway adoption agreements between the authority and developers from 1/1/14 | 04.12.17 | 04.01.18 | 21.12.17 | Y | N | Y | Individual | |
| PLACE SHAPING & CORPORATE PERFORMANCE | Semeta Bloomfield | 1010370582 | Preapplication requested and WBC advice given in respect of 56e,58 & 58a Vicarage Road | 07.12.17 | 09.01.18 | 21.12.17 | Y | N | Y | Organisation | |

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|---------------------------------------|-----------------|------------|---|----------|-----------|----------|---|---|---|--------------|
| PLACE SHAPING & CORPORATE PERFORMANCE | Barbara Staples | 1010370679 | Regeneration of the Parade | 18.12.17 | 16.01.18 | 20.12.17 | Y | N | Y | Individual |
| PLACE SHAPING & CORPORATE PERFORMANCE | Barbara Staples | 1010370646 | Please provide the following with respect to all pre-planning applications meetings regarding 1701555/OUTM 1 Neston Road | 14.12.17 | 16.01.18 | 21.12.18 | Y | N | Y | Individual |
| PLACE SHAPING & CORPORATE PERFORMANCE | Barbara Staples | 1010370700 | Development Management Committee Statistics 2017 | 19.12.17 | 19.01.17 | 02.02.18 | N | N | Y | Organisation |
| PLACE SHAPING & CORPORATE PERFORMANCE | Barbara Staples | 1010370770 | Type if and number of units of all built "Car Free" Residential Developments in Watford | 22.12.17 | 24.01.18 | 11.01.18 | Y | N | Y | Individual |
| PLACE SHAPING & CORPORATE PERFORMANCE | Liz Smale | 1010370772 | Amount of money the local authority gave to domestic violence refuges in each financial year since 2010/11 | 27.12.17 | 25.01.18 | 15.01.18 | Y | N | Y | Organisation |
| PLACE SHAPING & CORPORATE PERFORMANCE | Liz Smale | 1010370773 | Subject Access Request information | 22.12.17 | 24.01.18 | 02.01.18 | Y | N | Y | Organisation |
| PLACE SHAPING & CORPORATE PERFORMANCE | Liz Smale | 1010370776 | Temporary Accommodation - Nightly Rates and how many properties do we have on Temporary Accommodation | 28.12.17 | 26.01.018 | 15.01.18 | Y | N | Y | Individual |
| PLACE SHAPING & CORPORATE PERFORMANCE | Barbara Farry | 1010370895 | Information regarding homeless reconnection with regards to homeless people sent to foreign countries for reconnection | 03.01.18 | 31.01.18 | 08.01.18 | Y | N | Y | Individual |
| PLACE SHAPING & CORPORATE PERFORMANCE | Liz Smale | 1010370896 | How many times over the past five years housing associations have turned down a council nomination for a person because of affordability concerns | 03.01.18 | 31.01.18 | 09.01.18 | Y | N | Y | Individual |
| PLACE SHAPING & CORPORATE PERFORMANCE | Barbara Staples | 1010370897 | Section 106 Payments in lieu of affordable housing | 03.01.18 | 31.01.18 | 02.02.18 | N | N | Y | Organisation |
| PLACE SHAPING & CORPORATE PERFORMANCE | Liz Smale | 1010370898 | What information if any your council received on a " New Standards methodology for calculating objectively assess need for housing | 04.01.18 | 01.02.18 | 15.01.18 | Y | N | Y | Individual |
| PLACE SHAPING & CORPORATE PERFORMANCE | Sonya Packett | 1010370901 | Christmas Day Parking fines issued | 05.01.18 | 02.02.18 | 08.01.18 | Y | N | Y | Individual |
| PLACE SHAPING & CORPORATE PERFORMANCE | Liz Smale | 1010370903 | Total number of households in accommodation such as B&B's or other nightly paid privately managed accommodation as of 31st December 2017. | 05.01.18 | 02.02.18 | 07.02.18 | N | N | Y | Media |
| PLACE SHAPING & CORPORATE PERFORMANCE | Liz Smale | 1010370904 | Requesting information on how you meet your duties to award Disabled Facilities Grants | 05.01.18 | 02.02.18 | 12.01.18 | Y | N | Y | Organisation |
| PLACE SHAPING & CORPORATE PERFORMANCE | Sonya Packett | 1010370918 | The number of Penalty charge Notices issued by the council during December 2017 | 03.01.18 | 31.01.18 | 09.01.18 | Y | N | Y | Organisation |
| PLACE SHAPING & CORPORATE PERFORMANCE | Laura Payne | 1010371071 | How many homeless hostels beds the council has funded in each year from 2007/8 to 2017/18 | 08.01.18 | 05.02.18 | 12.01.18 | Y | N | Y | Media |
| PLACE SHAPING & CORPORATE PERFORMANCE | Liz Smale | 1010370169 | The number of 16-24 year olds who have approached the council for help with issues surrounding homelessness | 11.01.18 | 08.02.18 | 05.02.18 | Y | N | Y | Organisation |

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|---------------------------------------|-------------------|------------|--|----------|----------|----------|---|---|---|--------------|--|
| PLACE SHAPING & CORPORATE PERFORMANCE | Liz Smale | 1010371243 | How many people have come to you with physical and mental health disabilities and you've refused them their dogs because they are not ADUK | 15.01.18 | 12.02.18 | N | N | N | Y | Organisation | |
| PLACE SHAPING & CORPORATE PERFORMANCE | Tim Sanderson | 1010371246 | Please provide an itemised list of non-residential buildings owned by the council that were unoccupied for one month or longer between 1/1/16-31/12/17 | 15.01.18 | 12.02.18 | 30.01.18 | Y | N | Y | Organisation | |
| PLACE SHAPING & CORPORATE PERFORMANCE | Liz Smale | 1010371260 | Whether the council has established one or more local housing companies from April 2012 to the present date | 18.01.18 | 15.02.18 | 15.02.18 | Y | N | Y | Media | |
| PLACE SHAPING & CORPORATE PERFORMANCE | Barbara Staples | 1010371261 | The amount of times the council has engaged section 203 of the housing and planning act 2016 since 1/7/16. | 19.01.18 | 16.02.18 | 14.02.18 | Y | N | Y | Media | |
| PLACE SHAPING & CORPORATE PERFORMANCE | Barbara Staples | 1010371321 | Requesting the number of D1 planning applications received in the last 5 years | 26.01.18 | 23.02.18 | 03.04.18 | N | N | Y | Individual | |
| PLACE SHAPING & CORPORATE PERFORMANCE | Liz Smale | 1010371319 | How many Syrian refugees did Watford receive in 2016 and 2017 | 26.01.18 | 23.02.18 | 05.02.18 | Y | N | Y | Organisation | |
| PLACE SHAPING & CORPORATE PERFORMANCE | Sonya Packett | 1010371285 | How many parking fines were issued Good Friday & Easter Monday from 2013 to 2017. | 29.01.18 | 26.02.18 | 16.02.18 | Y | N | Y | Individual | |
| PLACE SHAPING & CORPORATE PERFORMANCE | Barbara Staples | 1010371314 | consult the Environmental Agency regarding a planning application for development considered to be in a flood risk area | 31.01.18 | 28.02.18 | 01.03.18 | N | N | Y | Individual | |
| PLACE SHAPING & CORPORATE PERFORMANCE | Barbara Staples | 1010371325 | How many planning applications were received for telecommunications masts from 1st January 2015 - 31st December 2017 | 01.02.18 | 01.03.18 | 03.04.18 | N | N | Y | | |
| PLACE SHAPING & CORPORATE PERFORMANCE | Barbara Staples | 1010371326 | Please provide details of all payments received under Section 106 Planning Agreements for the years 2013/14, 2014/15, 2015/16, 2016/17, 2017/18 | 02.02.18 | 02.03.18 | 25.04.18 | N | N | Y | Individual | |
| PLACE SHAPING & CORPORATE PERFORMANCE | Martin Jones | 1010371349 | Could I request an up to date list of contractors, subcontractors, suppliers involved with the construction of Watford Health Campus. Works include access, enabling, infrastructure, sewer system and landscaping | 05.02.18 | 05.03.18 | 23.02.18 | Y | N | Y | Individual | |
| PLACE SHAPING & CORPORATE PERFORMANCE | Stephanie Waldron | 1010371331 | How many planning enforcement notices (all) were served in 2017/2018 and details of references and addresses and reason why served. | 06.02.18 | 06.03.18 | 21.02.18 | Y | N | Y | Individual | |
| PLACE SHAPING & CORPORATE PERFORMANCE | Ian Dunsford | 1010371358 | Rail Schemes proposals for any new railway, tramway, light railway or monorails within the Local Authority's boundaries. | 09.02.18 | 09.03.18 | 19.02.18 | Y | N | Y | Organisation | |
| PLACE SHAPING & CORPORATE PERFORMANCE | Liz Smale | 1010371443 | The number of homelessness assessments referred to Now Medical to verify priority need in the last 5 years | 10.02.18 | 10.03.18 | 27.03.18 | N | N | Y | Organisation | |
| PLACE SHAPING & CORPORATE PERFORMANCE | Barbara Staples | 1010371612 | Please can you tell me the brand and type of cladding that is fitted on any tower blocks in your area. | 13.02.18 | 13.03.18 | N | N | N | Y | Individual | |
| PLACE SHAPING & CORPORATE PERFORMANCE | Barbara Staples | 1010371616 | How many people are currently on Watford District's Right to build Register. | 15.02.18 | 15.03.18 | 21.02.18 | Y | N | Y | Individual | |

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|---------------------------------------|-----------------------|------------|--|----------|----------|--|---|-------------------|---|--------------|
| PLACE SHAPING & CORPORATE PERFORMANCE | Barbara Staples | 1010371637 | Affordable Housing - How many number of homes have been approved and how many were affordable homes | 15.02.18 | 15.03.18 | 04.04.18 | N | N | Y | Media |
| PLACE SHAPING & CORPORATE PERFORMANCE | Liz Smale | 1010371649 | Total spending on rough sleeping outreach service since 2009 | 20.02.18 | 20.03.18 | 14.03.18 | Y | N | Y | Organisation |
| PLACE SHAPING & CORPORATE PERFORMANCE | Liz Smale | 1010371652 | Flexible Homelessness Support Grant - has the council given any of this grant to a property company run by the council | 26.02.18 | 26.03.18 | 21.03.18 | Y | N | Y | Individual |
| PLACE SHAPING & CORPORATE PERFORMANCE | Barbara Staples | TBA | Zone G Parking Zone information required | 28.02.18 | 28.03.18 | 06.04.18 | N | N | Y | Individual |
| PLACE SHAPING & CORPORATE PERFORMANCE | Liz Smale | TBA | How much has been spent on homelessness prevention support in each year since 2009 | 28.02.18 | 28.03.18 | 14.03.18 | Y | N | Y | Individual |
| PLACE SHAPING & CORPORATE PERFORMANCE | Barbara Staples | TBA | How many social homes by housing associations and other homes have been build in the local authority since 2009. | 28.02.18 | 28.03.18 | 11.04.18 | Y | N | Y | Individual |
| PLACE SHAPING & CORPORATE PERFORMANCE | Sian Finney MacDonald | TBA | what is the budget for maintaining war memorials in each year since 2009. | 01.03.18 | 29.03.18 | 27.03.18 | Y | N | Y | Individual |
| PLACE SHAPING & CORPORATE PERFORMANCE | Barbara Staples | TBA | 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 3 years | 02.03.18 | 30.03.18 | 06.04.18 | N | N | Y | Individual |
| PLACE SHAPING & CORPORATE PERFORMANCE | Sonya Packett | TBA | Total number of parking tickets issued by the council in the week commencing 19th Feb to 25th Feb & 26th Feb to 4th March 2018 | 02.03.18 | 30.03.18 | 09.03.18 | Y | N | Y | Individual |
| PLACE SHAPING & CORPORATE PERFORMANCE | Liz Smale | TBA | How many verified rough sleepers have died in the council's territory in the last 5 calendar years, please breakdown by ages, date, gender and no recourse to public funds | 05.03.18 | 04.04.18 | 20.03.18 | Y | N | Y | Individual |
| PLACE SHAPING & CORPORATE PERFORMANCE | Liz Smale | TBA | What is the Council's annual housing need target and where is it taken from. | 07.03.18 | 06.04.18 | 08.03.18 | Y | N | Y | Organisation |
| PLACE SHAPING & CORPORATE PERFORMANCE | Liz Smale | TBA | following receipt of a valid section 21 notice to be intentionally homeless if they leave before the date/leave on expiry/leave after possession etc | 09.03.18 | 10.04.18 | 20.04.18 | N | Yes until 18.4.18 | Y | Media |
| PLACE SHAPING & CORPORATE PERFORMANCE | Liz Smale | TBA | Information on the number of homeless households being moved both out of and into the local authority area and where they are being moved to and from. | 14.03.18 | 13.04.18 | N | N | N | Y | Individual |
| PLACE SHAPING & CORPORATE PERFORMANCE | Sonya Packett | TBA | Does the council apply a diesel surcharge to resident's parking permits. | 14.03.18 | 13.04.18 | 28.03.18 | Y | N | Y | Organisation |
| PLACE SHAPING & CORPORATE PERFORMANCE | Tim Woolridge | TBA | How many CCTV camera are operated by Watford Borough Council, list locations/operation costs and how many staff members are involved in monitoring the feed | 16.03.18 | 17.04.18 | 03.04.18 | Y | N | Y | Organisation |
| PLACE SHAPING & CORPORATE PERFORMANCE | Liz Smale | TBA | The number of spaces offered by your council for people arriving under the Syrian Vulnerable Persons Resettlement Scheme (VPRS). | 20.03.18 | 19.04.18 | 20.03.18 | Y | N | Y | Individual |
| PLACE SHAPING & CORPORATE PERFORMANCE | Barbara Staples | TBA | Watford Health Campus list of contractors, subcontractors and suppliers. | 23.03.18 | 24.04.18 | duplicate with one received 05.02.18 responded on 23.02.18 | Y | N | N | Individual |

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|---------------------------------------|---------------|------------|---|-----------|----------|----------|---|---|---|--------------|----|
| PLACE SHAPING & CORPORATE PERFORMANCE | Liz Smale | TBA | How many homeless applications have you received which have been determined as being priority need over the last five years from January 2013. | 26.03.18 | 25.04.18 | 23.04.18 | Y | N | Y | Individual | |
| PLACE SHAPING & CORPORATE PERFORMANCE | Liz Smale | TBA | Since 2010 please provide the number of people being housing in temporary accommodation. | 26.03.18 | 24.04.18 | 23.04.18 | Y | N | Y | Individual | |
| PLACE SHAPING & CORPORATE PERFORMANCE | Sonya Packett | TBA | How many residences in Gladstone Road and Derby Road Parking Zone C whre entitled to parking permits from 2016/17 & 2017/18 | 30.03.018 | 30.04.18 | 26.04.18 | Y | N | Y | Individual | |
| 83 | | | | | | | | | | | 83 |
| REVENUES & BENEFITS | Gerry Gibbens | 1010369737 | Requesting a list ob both credit balances and credit write ons | 02.10.17 | 30.10.17 | 03.10.17 | Y | N | Y | Organisation | |
| REVENUES & BENEFITS | Gerry Gibbens | 1010369734 | Requesting a list of businesses, charities that have become responsible for business rates between 15.09.17 to 30.09.17 | 02.10.17 | 30.10.17 | 03.10.17 | Y | N | Y | Individual | |
| REVENUES & BENEFITS | Gerry Gibbens | 1010369733 | Requesting a list ob both credit balances on their business rates account | 01.10.17 | 27.10.17 | 03.10.17 | Y | N | Y | Organisation | |
| REVENUES & BENEFITS | Gerry Gibbens | 1010369866 | Requesting a full list of commercial properties in your council area | 05.10.17 | 02.11.17 | 20.10.17 | Y | N | Y | Individual | |
| REVENUES & BENEFITS | Gerry Gibbens | 1010369893 | I hereby request a list of Business Rate Accounts where a 'write on' has been used since 1/4/00 to cancel an overpayment which has not since been reversed. | 09.10.17 | 06.11.17 | 20.10.17 | Y | N | Y | Organisation | |
| REVENUES & BENEFITS | Gerry Gibbens | 1010369919 | How does Watford council collect self employed residents their figures for earnings from self employment | 13.10.17 | 10.11.17 | 20.10.17 | Y | N | Y | Individual | |
| REVENUES & BENEFITS | Gerry Gibbens | 1010370002 | Requesting information on unclaimed business rate credit balances. | 23.10.17 | 20.11.17 | 21.11.17 | Y | N | Y | Organisation | |
| REVENUES & BENEFITS | Gerry Gibbens | 1010370017 | Ensuring customers are not subject to unnecessary recovery action | 27.10.17 | 24.11.17 | 21.11.17 | Y | N | Y | Individual | |
| REVENUES & BENEFITS | Gerry Gibbens | 1010370040 | Requesting a list of council tax properties where a credit balance has been written off. | 27.10.17 | 24.11.17 | 29.11.17 | N | N | Y | Organisation | |
| REVENUES & BENEFITS | Gerry Gibbens | 1010370097 | Requesting a list of all properties that have credit balances on their business rates account | 01.11.17 | 29.11.17 | 29.11.17 | Y | N | Y | Organisation | |
| REVENUES & BENEFITS | Gerry Gibbens | 1010370143 | Can you send me a list of businesses that have recently become liable for business rates within your council area from 15.10.17 to 2.11.17 | 03.11.17 | 01.12.17 | 29.11.17 | Y | N | Y | Individual | |
| REVENUES & BENEFITS | Gerry Gibbens | 1010370299 | Requesting information on Unclaimed business rate credit balances of £5,000 and above | 17.11.17 | 15.12.17 | 29.11.17 | Y | N | Y | Organisation | |
| REVENUES & BENEFITS | Gerry Gibbens | 1010370498 | Requesting a full up to date list of empty residential and commercial properties | 22.11.17 | 20.12.17 | 05.12.17 | Y | N | Y | Individual | |

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|---------------------|---------------|------------|--|----------|----------|----------|---|---|---|--------------|--|
| REVENUES & BENEFITS | Gerry Gibbens | 1010370510 | Requesting a list of commercial properties that are currently vacant. | 28.11.17 | 28.12.17 | 05.12.17 | Y | N | Y | Organisation | |
| REVENUES & BENEFITS | Gerry Gibbens | 1010370513 | Total amount paid out in housing benefit to private sector landlords and social housing providers | 30.11.17 | 02.01.18 | 20.12.17 | Y | N | Y | Individual | |
| REVENUES & BENEFITS | Gerry Gibbens | 1010370515 | Information on any credit balances on business rates accounts | 01.12.17 | 03.01.18 | 20.12.17 | Y | N | Y | Organisation | |
| REVENUES & BENEFITS | Gerry Gibbens | 1010370573 | Please send me a full list of companies that became responsible for NNDR from 15.11.17 - 30.11.17 | 05.12.17 | 05.01.18 | 20.12.17 | Y | N | Y | Individual | |
| REVENUES & BENEFITS | Gerry Gibbens | 1010370577 | Requesting a full list of all commercial properties in your council area | 07.12.17 | 09.01.18 | 20.12.17 | Y | N | Y | Individual | |
| REVENUES & BENEFITS | Gerry Gibbens | 1010370584 | Addresses of all commercial properties that currently have a credit on their account above £1000 | 08.12.17 | 10.01.18 | 20.12.17 | Y | N | Y | Organisation | |
| REVENUES & BENEFITS | Gerry Gibbens | 1010370585 | Requesting information relating to unclaimed business credit balances. | 08.12.17 | 10.01.18 | 20.12.17 | Y | N | Y | Organisation | |
| REVENUES & BENEFITS | Gerry Gibbens | 1010370626 | Which payment methods do we accept for the payment of council tax. Do we charge for paying by credit or debit cards | 14.12.17 | 16.01.18 | 22.12.17 | Y | N | Y | Media | |
| REVENUES & BENEFITS | Gerry Gibbens | 1010370699 | 3 Business rate relief schemes announced by the government one of which is discretionary relief and how much of this your authority has thus far granted to it's NNDR ratepayers 2017/2018 | 19.12.17 | 19.01.18 | 22.12.17 | Y | N | Y | Organisation | |
| REVENUES & BENEFITS | Gerry Gibbens | 1010370715 | Council Tax information Technology | 19.12.17 | 19.01.18 | 23.01.18 | N | N | Y | Individual | |
| REVENUES & BENEFITS | Gerry Gibbens | 1010370727 | Companies liable for business rates from 1st to 20th December 2017. | 21.12.17 | 23.01.17 | 10.01.18 | Y | N | Y | Individual | |
| REVENUES & BENEFITS | Gerry Gibbens | 1010370775 | Request for a list of Empty Properties in Watford | 27.12.17 | 25.01.18 | 10.01.18 | Y | N | Y | Individual | |
| REVENUES & BENEFITS | Gerry Gibbens | 1010370780 | Requesting a breakdown of credit balances accrued since your earliest records for NNDR | 02.01.18 | 30.01.18 | 10.01.18 | Y | N | Y | Organisation | |
| REVENUES & BENEFITS | Gerry Gibbens | 1010370777 | Requesting a list of all properties that have credit balances on their business rates account | 01.01.18 | 30.01.18 | 10.01.18 | Y | N | Y | Organisation | |
| REVENUES & BENEFITS | Gerry Gibbens | 1010371073 | Requesting a full list of businesses/Ltd Companies/Charities that have become responsible for business rates between 21/12/17 - 11/01/18 | 12.01.18 | 09.02.18 | 22.01.18 | Y | N | Y | Individual | |
| REVENUES & BENEFITS | Lauren Bosley | 1010371077 | Requesting the names of the 25 individual or corporate landlords, excluding housing associations who have received the largest amounts of housing benefit from 1/4/14- 31/3/17 | 15.01.18 | 12.02.18 | 05.02.18 | Y | N | Y | Media | |
| REVENUES & BENEFITS | Gerry Gibbens | 1010371078 | NNDR rated properties within your authority in respect of occupied business properties. | 15.01.18 | 12.02.18 | 23.01.18 | Y | N | Y | Organisation | |

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|------------------------------|---------------|------------|---|----------|----------|----------|---|---|---|--------------|----|
| REVENUES & BENEFITS | Gerry Gibbens | 1010371312 | Business Rate accounts that are in credit | 30.01.18 | 27.02.18 | 05.02.18 | Y | N | Y | Organisation | |
| REVENUES & BENEFITS | Gerry Gibbens | 1010371322 | Business Rate accounts that are in credit | 01.02.18 | 01.03.18 | 05.02.18 | Y | N | Y | Organisation | |
| REVENUES & BENEFITS | Gerry Gibbens | 1010371347 | Requesting an up to date list of all business property rates datga for your local authority | 05.02.18 | 05.03.18 | 05.03.18 | Y | N | Y | Organisation | |
| REVENUES & BENEFITS | Gerry Gibbens | 1010371350 | Requesting a breakdown of live unclaimed credit balances accrued sine your earliest records. | 05.02.18 | 05.03.18 | 05.03.18 | Y | N | Y | Organisation | |
| REVENUES & BENEFITS | Gerry Gibbens | 1010371357 | Requesting a full list of companies that become newly liable for business rates between 12.1.18 to 5.2.18 | 09.02.18 | 09.03.18 | 05.03.18 | Y | N | Y | Individual | |
| REVENUES & BENEFITS | Gerry Gibbens | TBA | A list of all commercial properties within your council area including VOA reference number property description & rateable value | 21.02.18 | 21.03.18 | 05.03.18 | Y | N | Y | Organisation | |
| REVENUES & BENEFITS | Gerry Gibbens | TBA | Business Rates accounts that have become newly responsible | 27.02.18 | 27.03.18 | 05.03.18 | Y | N | Y | Individual | |
| REVENUES & BENEFITS | Gerry Gibbens | TBA | Information on Council tax redudcation scheme for working age claimants for 2018/19 | 28.02.18 | 28.03.18 | 28.03.18 | Y | N | Y | Organisation | |
| REVENUES & BENEFITS | Gerry Gibbens | TBA | Requesting information on uncliamed business rate credit balances. | 06.03.18 | 05.04.18 | 19.03.18 | Y | N | Y | Organisation | |
| REVENUES & BENEFITS | Gerry Gibbens | TBA | Enforcement agent information | 09.03.18 | 10.04.18 | 19.03.18 | Y | N | Y | Organisation | |
| REVENUES & BENEFITS | Gerry Gibbens | TBA | A list of companies that have become liable for Business rates from 1/3/18 to 14/3/18 | 15.03.18 | 16.04.18 | 29.03.18 | Y | N | Y | Individual | |
| REVENUES & BENEFITS | Gerry Gibbens | TBA | Would like to obtain the most recent information relating to unclaimed live business rate credit balances | 22.03.18 | 23.04.18 | 13.04.18 | Y | N | Y | Organisation | |
| REVENUES & BENEFITS | Gerry Gibbens | TBA | Business Rate payers list in your area. | 24.03.18 | 24.04.18 | 13.04.18 | Y | N | Y | Individual | |
| | 43 | | | | | | | | | | 43 |
| OTHER | | | | | | | | | | | |
| WATFORD COMMUNITY HOUSING | Barbara Farry | 1010369842 | Refunds for excessive water and sewerage charges for Council tenants | 04.10.17 | 01.11.17 | 05.10.17 | Y | Y | Y | Individual | |
| HERTFORDSHIRE COUNTY COUNCIL | Barbara Farry | 1010369890 | Staff involved in leading any deputyship team for older people. | 06.10.17 | 03.11.17 | 09.10.17 | Y | Y | Y | Organisation | |
| HERTFORDSHIRE COUNTY COUNCIL | Barbara Farry | 1010369902 | How much was donated by individuals to shools | 11.10.17 | 08.11.17 | 11.10.17 | Y | Y | Y | Individual | |

| | | | | | | | | | | |
|-------------------------------|---------------|-------------|--|----------|----------|----------|---|---|---|--------------|
| HERTFORDSHIRE COUNTY COUNCIL | Barbara Farry | 1010369923 | Please provide contact details of the commissioner for housing for older people for Watford, email and telephone as we have a shared property they may be interested in. | 17.10.17 | 14.11.17 | 30.10.17 | Y | Y | Y | Organisation |
| HERTFORDSHIRE COUNTY COUNCIL | Barbara Farry | 1010370001 | Cheque book Schools | 24.10.17 | 21.11.17 | 25.10.17 | Y | Y | Y | Individual |
| HERTFORDSHIRE COUNTY COUNCIL | Barbara Farry | 1010370005 | Breaches of Consumer Rights | 24.10.17 | 21.11.17 | 25.10.17 | Y | Y | Y | Individual |
| HERTFORDSHIRE COUNTY COUNCIL | Barbara Farry | 1010370292 | A summary of the detached youth work services that you undertake within your organisation | 09.11.17 | 07.12.17 | 10.11.17 | Y | Y | Y | Individual |
| HERTFORDSHIRE COUNTY COUNCIL | Barbara Farry | 1010370294 | Overall spend on disability equipment for example seating and standing for children with special needs | 07.11.17 | 05.12.17 | 10.11.17 | Y | Y | Y | Organisation |
| HERTFORDSHIRE COUNTY COUNCIL | Barbara Farry | 1010370298 | If a smoking cessation service were to be commissioned in your area would it be your responsibility. | 16.11.17 | 14.12.17 | 16.11.17 | Y | Y | Y | Organisation |
| HERTFORDSHIRE COUNTY COUNCIL | Barbara Farry | 10103702921 | Information regarding detached youth work services | 09.11.17 | 07.12.17 | 10.11.17 | Y | Y | Y | Individual |
| HERTFORDSHIRE COUNTY COUNCIL | Barbara Farry | 1010370386 | Requesting information on the number of council houses in the area | 13.11.17 | 11.12.17 | 21.11.17 | Y | Y | Y | Media |
| HERTFORDSHIRE COUNTY COUNCIL | Barbara Farry | 1010370313 | Provision of employment support for disabled people | 17.11.17 | 15.12.17 | 21.11.17 | Y | Y | Y | Organisation |
| HERTFORDSHIRE COUNTY COUNCIL | Barbara Farry | 1010370484 | Information on right to buy | 06.11.17 | 04.12.17 | 21.11.17 | Y | Y | Y | Media |
| HERTFORDSHIRE COUNTY COUNCIL | Barbara Farry | 1010370576 | Information regarding looked after children | 06.12.17 | 08.01.18 | 07.12.17 | Y | Y | Y | Organisation |
| HERTFORDSHIRE COUNTY COUNCIL | Barbara Farry | 1010370593 | Information about schools or colleges which | 07.12.17 | 09.01.18 | 11.12.17 | Y | Y | Y | Individual |
| HERTFORDSHIRE COUNTY COUNCIL | Barbara Farry | 1010370624 | DOLS Extra Funding information | 07.12.17 | 09.01.18 | 14.12.17 | Y | Y | Y | Individual |
| HERTFORDSHIRE COUNTY COUNCIL | Barbara Farry | 1010370599 | Information on Teacher Vacancies, supply teachers | 12.12.17 | 12.01.18 | 12.12.17 | Y | Y | Y | Individual |
| HERTFORDSHIRE COUNTY COUNCIL | Barbara Farry | 1010370688 | Agreements made pursuant to S785 of the National Health Services Act 2006 | 18.12.17 | 16.01.18 | 19.12.17 | Y | Y | Y | Individual |
| HERTFORDSHIRE COUNTY COUNCIL | Barbara Farry | 1010370894 | Requesting information regarding Blue Badges | 03.01.18 | 31.01.18 | 03.01.18 | Y | Y | Y | Organisation |
| HERTS HOME IMPROVEMENT AGENCY | Barbara Farry | 1010371262 | Requesting a list of all contractors working for the council on both public and private sector homes for bathroom adaptations | 18.01.18 | 15.02.18 | 22.01.18 | Y | Y | Y | Individual |
| HERTFORDSHIRE COUNTY COUNCIL | Barbara Farry | 1010371315 | person who oversees the Deputyship Team. Has the council's deputyship team used a heir hunter, tracing agent to trace relatives | 23.01.18 | 20.02.18 | 31.01.18 | Y | Y | Y | Organisation |

| | | | | | | | | | | |
|------------------------------|---------------|------------|---|----------|----------|----------|---|---|---|--------------|
| HERTFORDSHIRE COUNTY COUNCIL | Barbara Farry | 1010371263 | Do you provide adult and childcare support in your area, do you work with a support organisation for the provision of direct payments | 23.01.18 | 20.02.18 | 25.01.18 | Y | Y | Y | Organisation |
| HERTFORDSHIRE COUNTY COUNCIL | Barbara Farry | 1010371280 | Fines issued as a direct result of parents/guardians taking their child/children on term-time holidays without school permission | 22.01.18 | 19.02.18 | 29.01.18 | Y | Y | Y | Organisation |
| WATFORD COMMUNITY HOUSING | Liz Smale | 1010371281 | How many prosecutions has the local authority brought under section 3 of the Prevention of Housing Fraud Act 2013 from 2013 to 2018. | 27.01.18 | 23.02.18 | 20.02.18 | Y | Y | Y | Media |
| HERTFORDSHIRE COUNTY COUNCIL | Barbara Farry | 1010371323 | Total number of potholes reported to the council during 2017 | 01.02.18 | 01.03.18 | 02.02.18 | Y | Y | Y | Media |
| WATFORD COMMUNITY HOUSING | Barbara Farry | 1010371324 | Requesting information on Water charges to council tenants | 01.02.18 | 01.03.18 | 02.02.18 | Y | Y | Y | Media |
| HERTFORDSHIRE COUNTY COUNCIL | Barbara Farry | 1010371327 | If a person can evidence disability related expenses, do you pay these/subtract them from a person's care charges | 02.02.18 | 02.03.18 | 05.02.18 | Y | Y | Y | Organisation |
| HERTFORDSHIRE COUNTY COUNCIL | Barbara Farry | 1010371353 | Inhouse Technical IT support services to the schools in your local authority | 07.02.18 | 07.03.18 | 08.02.18 | Y | Y | Y | Organisation |
| WATFORD COMMUNITY HOUSING | Barbara Farry | 1010371613 | Repairs and maintenance information for Council Housing | 15.02.18 | 15.03.18 | 16.03.18 | Y | Y | Y | Individual |
| HERTFORDSHIRE COUNTY COUNCIL | Barbara Farry | 1010371615 | The number of care experienced people who have spent time in care | 19.02.18 | 19.03.18 | 19.02.18 | Y | Y | Y | Media |
| HERTFORDSHIRE COUNTY COUNCIL | Barbara Farry | 1010371635 | Parental awareness on the risks of cannabis | 19.02.18 | 19.03.18 | 19.02.18 | Y | Y | Y | Individual |
| WATFORD FOOTBALL CLUB | Barbara Farry | 1010371644 | Requesting information regarding attendances | 19.02.18 | 19.03.18 | 20.02.18 | Y | Y | Y | Media |
| HERTFORDSHIRE COUNTY COUNCIL | Barbara Farry | 1010371643 | Claims against the council for damage to vehicles as a result of potholes | 25.02.18 | 26.03.18 | 26.03.18 | Y | Y | Y | Individual |
| HERTFORDSHIRE COUNTY COUNCIL | Barbara Farry | TBA | Information on Community Transport Providers | 26.02.18 | 26.03.18 | 28.02.18 | Y | Y | Y | Organisation |
| HERTFORDSHIRE COUNTY COUNCIL | Barbara Farry | TBA | Information on the budget for the replacement scheme of the Independent Living Fund | 28.02.18 | 28.03.18 | 28.02.18 | Y | Y | Y | Individual |
| HERTFORDSHIRE COUNTY COUNCIL | Barbara Farry | TBA | Does our authority operate a meals on wheels service for elderly residents and how much was spent each year since 2009. | 28.02.18 | 28.03.18 | 01.03.18 | Y | Y | Y | Individual |
| HERTFORDSHIRE COUNTY COUNCIL | Barbara Farry | TBA | How much has been spent on Drug & Alcohol Services since 2009 | 02.03.18 | 30.03.18 | 05.03.18 | Y | Y | Y | Individual |
| HERTFORDSHIRE COUNTY COUNCIL | Barbara Farry | TBA | What is the amount spent on libraries by the local authority since 2009 | 02.03.18 | 30.03.18 | 06.03.18 | Y | Y | Y | Individual |
| HERTFORDSHIRE COUNTY COUNCIL | Barbara Farry | TBA | The number of children registered as Elective Home Education since 2012 | 05.03.18 | 04.04.18 | 06.03.18 | Y | Y | Y | Individual |
| HERTFORDSHIRE COUNTY COUNCIL | Barbara Farry | TBA | How much money was spent on street lights since 2009 | 05.03.18 | 04.04.18 | 06.03.18 | Y | Y | Y | Individual |

PART A

Report to: Audit Committee
Date of meeting: 26th July 2018
Report of: Head of Democracy and Governance
Title: RIPA Inspection Report

1.0 Summary

1.1 The Committee had its annual RIPA update report in March. In that report members were advised that the Council had been notified that it was due its four yearly inspection by the Investigatory Powers Commissioners Office (IPCO). This inspection has now been carried out and a copy of the inspector’s report is attached as Appendix A.

2.0 Risks

2.1

| Nature of Risk | Consequence | Suggested Control Measures | Response <i>(Treat, tolerate, terminate, transfer)</i> | Risk Rating (the combination of severity and likelihood) |
|--|---|--|---|---|
| That the Council does not implement the report’s recommendations | The Council will be criticised at the next inspection | The Council implements the recommendations | Treat | 1 |

- If any of the risks after control measures have been put in place score 9, 12 or 16, explain in the body of the report why you are recommending to the decision maker that the risk should be tolerated, or how it is intended to transfer the risk.
- For all risks, explain what you will be doing to keep the risks under review and at what point you might be suggesting termination.
- For risks with scores of 9 or more after control measures are in place, ensure they are either recorded in your service risk register or project risk register and flag them for consideration by LT to be placed in the corporate risk register.

3.0 **Recommendations**

That the Inspector's report be noted.

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: Head of Democracy and Governance

4.0 **Detailed proposal**

4.1 As a public authority to which the Regulation of Investigatory Powers Act 2000 applies the Council is subject to regular inspections by the IPCO. These inspections occur every 4 years. This year, for the first time, due to the very small number of RIPA authorisations that we have, the IPCO decided not to carry out a visit but instead undertook a desktop RIPA inspection. This was carried out by the IPCO on 27th March 2018. The IPCO notified the Council of the report following that inspection on 21st May 2018.

4.2 A copy of the Inspection Report is attached as Appendix A. Members will note that the inspection was positive about how the Council deals with RIPA and RIPA authorisations and only suggested two recommendations. The first being an amendment to our policy relating to CHIS's (Covert Human Intelligence Sources) expanding our policy to clarify the requirements of the risk assessment Authorised Officers need to ensure is done before authorising the use of a CHIS. The amendment to the policy has been made.

Secondly it was suggested that refresher RIPA training be undertaken particularly by Authorising Officers. HR have been requested to source a suitable training provider and arrange some dates. Three Rivers will share the training with us, particularly as the Fraud team are a shared service.

4.3 The Committee is asked to note the Inspector's Report

5.0 **Implications**

5.1 **Financial**

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

5.2 **Legal Issues** (Monitoring Officer)

5.2.1 The Head of Democracy and Governance comments that it is a legal obligation to ensure the Council complies with the RIPA 2000 provisions when undertaking directed surveillance

5.3 **Equalities/Human Rights**

5.3.1 An EIA is not required to amend the policy as identified. The consideration of Human Rights is a factor in making any decision to approve or reject a request for RIPA authorisation.

Appendices

- Appendix A Inspection Report

Background Papers

*"No papers were used in the preparation of this report

File Reference

None

IPCO/INSP/075

The Rt. Hon. Sir Adrian Fulford
Investigatory Powers Commissioner
Investigatory Powers Commissioner's Office
PO Box 29105
London SW1V 1ZU

6 April 2018

OSC INSPECTION – WATFORD BOROUGH COUNCIL

1 Date of Inspection

A desktop review of Watford Borough Council was undertaken on Tuesday 27th March 2018.

2 Inspector

Mrs Gráinne Athorn.

3 Introduction

3.1 Watford Borough Council is the local authority for the Watford non-metropolitan district of England. Watford is located in the south-west of Hertfordshire, in the East of England Region.

3.2 The Managing Director continues to be Mr Manny Lewis who is supported by a Deputy Managing Director and a small team of four Heads of Service. The present Senior Responsible Officer for RIPA (Regulation of Investigatory Powers Act 2000) matters is Carol Chen who is also one of five Authorising Officers (not including the Managing Director). There is no nominated RIPA Co-ordinator.

3.3 The address for correspondence is Watford Borough Council, Town Hall, Watford, Hertfordshire, WD17 3EX or by e-mail to the Managing Director Manny.Lewis@watford.gov.uk.

4 Inspection Approach

4.1 The purpose of the inspection was to examine policies, procedures, operations and administration in respect of directed surveillance and covert human intelligence sources (CHIS) under RIPA. The last inspection was undertaken during 2014 by Surveillance Inspector Kevin Davis. In the period since the last Inspection one authorisation for directed surveillance has been granted. Details of this authorisation are contained later within this report.

- 4.2 This report has been prepared without visiting Watford Borough Council, however to assess the ongoing compliance of the Council, information provided by the SRO has been reviewed which included: a copy of the Council's RIPA and Social Media Policies, internet social media guidance, training records and a copy of the central record of authorisations.

5 Actions Taken on Past Recommendations

- 5.1 In his report of 2014 Surveillance Inspector Kevin Davis made no recommendations.

6 Review of Policies and Procedures

- 6.1 Watford BC maintains a RIPA Policy which sets out how the Council seeks to operate in conjunction with powers to utilise surveillance and CHIS. The document is well written and gives guidance on key themes such as necessity, proportionality and collateral intrusion, and details who are the designated Authorising Officers. The guidance concerning what can and cannot be authorised within RIPA is a particularly helpful item.
- 6.2 Paragraph 9 on page 22 outlines in detail what an Authorising Officer (AO) must record when giving consideration to the use of a Covert Human Intelligence Source (CHIS). To ensure that all relevant material is recorded at the time and authorisation is granted, this section should be altered to highlight the need to identify the RIPA Section 29(5) roles of CHIS Handler and Controller, and must remind AOs that the risk assessment must consider the statutory requirement to assess the risk to the source arising should their role in the investigation be revealed (see CHIS Code of Practice).
- 6.3 The RIPA Policy is complemented by a Social Media Policy which guides Watford staff as to the conduct that they are permitted to conduct online. This is limited to observing open, unprotected information available on social media, be this on a one off basis or a protracted investigation requiring RIPA authorisation. It is helpful that such parameters are drawn so clearly.
- 6.4 The social media policy helpfully highlights that the impact on personal privacy arising from social media enquiries is likely to be limited unless they are on a repeated basis. Specifically paragraph 4.2 reads 'one off visits' or 'infrequent visits spread over time' are unlikely to require a RIPA authorisation. Caution should be taken when judging privacy impact by the time elapsing between searches of social media, where the turnover of information posted by individuals may vary dramatically – it may be helpful to redraft this paragraph accordingly.

- 6.5 From the records provided it is clear that the RIPA policy has been reviewed and amended on a frequent basis, however it is recommended that at the time of the next review, the wording concerning CHIS authorisation referred to in paragraph 6.2 is amended to ensure that all statutory obligations are met.

7 Training

- 7.1 With the continued ability to use RIPA powers comes an obligation to ensure preparedness by ensuring that key staff complete regular refresher training, thus ensuring their knowledge is up to date with recent developments in legislation, guidance and best practice.
- 7.2 It is therefore pleasing to see that key personnel including the SRO and most of the nominated AOs as well as other key staff have undergone refresher training as recently as 2016 in partnership with a neighbouring council. It was noted that one AO and the Managing Director were not present at this event. To ensure that their knowledge is up to date, and that they are aware of recent developments in investigative methods including social media research, it is recommended that both should complete refresher training, either delivered by an external provider or internal Legal Advisors.

8. Reports to Members

- 8.1 The last formal report made to Members of the Audit Committee in respect of RIPA powers was made during March 2016; however a further report was due in the period of the Inspection, March 2018. The RIPA policy has been reviewed on an annual basis and as recently as March 2018.

9 Liaison with the Magistrates' Court

- 9.1 Watford BC has pre-existing arrangements in place with the Central Hertfordshire Courts Service to arrange hearings concerning RIPA activity. This was utilised most recently in 2016 when the last authorisation for directed surveillance was granted.

10 Authorising Officers

- 10.1 There are presently six nominated Authorising Officers which includes the present Managing Director. All are sufficiently senior to fulfil the requirements of SI 2010/521 which states that AOs must be of at least Director, Head of Service or Manager level.

- 10.2 As referenced in paragraph 7.2, two of the nominated AOs have not completed refresher training since 2010, prior to the changes in authorisation arrangements brought about by the Protection of Freedoms Act 2012. As such, they will require refresher training to ensure that their knowledge is current.

11 CCTV and Technical Equipment

- 11.1 Watford BC owns a town centre CCTV system. The use of this system by partners such as the police is detailed within the RIPA policy which states that a copy of relevant sections of the directed surveillance authorisation must be provided prior to the commencement of observations.
- 11.2 The Council states that it does not retain any surveillance equipment.

12 Directed Surveillance

- 12.1 A single application for directed surveillance has been made in the period since the last Inspection (Spring 2016) and concerned an investigation into the systematic abuse of Disabled Parking Badges, amounting to offences under the Fraud Act.
- 12.2 The application for directed surveillance outlined the operational plan to covertly utilise CCTV cameras and foot patrols in order to target two identified subjects abusing disabled parking permits that they had no entitlement to use. Substantial earlier less invasive research had been undertaken to determine who these individuals were, however there remained a need to evidence them using the badges in a fraudulent manner.
- 12.3 The application was well explained, in particular considerations regarding how collateral intrusion was to be minimised and the wider proportionality of the operation. The Authorisation was completed to a similarly good standard, with the Authorising Officer giving a good explanation in their own words as to why they felt the operation was justifiable.
- 12.4 The application proceeded through the court authorisation process, details of this are held on file with the application, and the operation was cancelled following deployment approximately one month later with the fraudulent actions of the suspects having been confirmed through surveillance.

13 Conclusions

- 13.1 Despite its relatively low use of RIPA powers, Watford Borough Council has continued to deliver a good standard of compliance. There is in place a comprehensive policy document to guide potential users of surveillance and CHIS as to the actions they must take, all of which is supported by well established processes.
- 13.2 The single directed surveillance operation undertaken since the last Inspection was of a good standard, and addressed all the required elements of necessity, proportionality and collateral intrusion and was supported by a well set out Authorisation. The court authorisation process was complied with, all of which brought about a successful conclusion to the investigation.
- 13.3 Refresher training has been delivered to Council staff since the last Inspection and included many of the key personnel involved in RIPA decision making. However it is important that the Managing Director who may be called to make the more sensitive investigative decisions regarding the use of Surveillance or CHIS is equally up to date with recent legislative developments and operational practice, and thus should be provided with suitable refresher training/awareness raising as a matter of priority.

14 Recommendations

- 14.1 At the time of the next review of the RIPA Policy, the wording concerning CHIS authorisation referred to in paragraph 6.2 is amended to ensure that all statutory obligations are met.
- 14.2 All Authorising Officers that have not completed RIPA refresher training should be provided with an updated RIPA input, either through the provision of internal training or via an external provider.

Gráinne Athorn
Surveillance Inspector

Part A

Report to: Audit Committee

Date of meeting: 26 July 2018

Report author: Head of Democracy and Governance

Title: Ombudsman’s Annual Letter

1.0 Summary

1.1 This report provides the committee with the Ombudsman’s Annual Letter to the Council together with statistics on the number of cases received and decided by them in the year 1 April 2017 to 31 March 2018

2.0 Risks

2.1

| Nature of risk | Consequence | Suggested Control Measures | Response (treat, tolerate, terminate or transfer) | Risk Rating (combination of severity and likelihood) |
|--|--|--|--|---|
| Failure to comply with any recommendation of the Ombudsman | Damage to the reputation of the Council | All Ombudsman decisions are notified to relevant service heads | treat | 2 |
| Failure to deal with complaints in a timely fashion | Complainant more likely to complain to the Ombudsman | Services adhere to council complaints policy | treat | 4 |

3.0 Recommendations

3.1 To note the contents of this report.

Further information:

Name Carol Chen, Head of Democracy & Governance
 Email carol.chen@watford.gov.uk
 Phone extension 8350

4.0 Detailed proposal

- 4.1 Attached in the appendices is the Ombudsman's Annual Letter for the year 1 April to 31 March 2018 together with statistics showing the number of complaints received during this period and the number determined.
- 4.2 It should be noted that the number received and the number determined may not necessarily be the same as some may have been determined during the year from complaints made in the previous year (2 in this case) and some may still to be determined (3 in this case).
- 4.3 Unfortunately during the last year 2 of the cases that were determined were upheld with findings of maladministration. Both related to Revenues and Benefits. Both were reported to Cabinet one on 3rd July 2017 and the other on 5th March 2018.
- 4.4 The Committee will note that 17 complaints were received in the last year comprising 5 for Revenues and Benefits, 5 for Housing, 3 for Environmental Health, 2 for Development Management and 2 for Highways related issues.
- 4.5 There were 14 cases determined and as stated above 2 were upheld, 6 were referred back to the Council as the complainant had not been through the internal complaints procedure first, three were closed after initial inquiries were made and 2 were either incomplete or invalid.
- 4.6 All Ombudsman decisions are published on their website.
- 4.7 The Committee is asked to note the report.

5 Implications

5.1 Financial

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

5.2 Legal Issues (Monitoring Officer)

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

5.3 Equalities, Human Rights and Data Protection

- 5.3.1 No implications.

5.4 **Staffing**

5.4.1 No implications.

5.5 **Accommodation**

5.5.1 No implications.

5.6 **Community Safety/Crime and Disorder**

5.6.1 No implications.

5.7 **Sustainability**

5.7.1 No implications.

Appendices

Ombudsman's Annual Letter, Complaints received, Complaints Determined

Background papers

None

18 July 2018

By email

Manny Lewis
Managing Director
Watford Borough Council

Dear Manny Lewis,

Annual Review letter 2018

I write to you with our annual summary of statistics on the complaints made to the Local Government and Social Care Ombudsman (LGSCO) about your authority for the year ended 31 March 2018. The enclosed tables present the number of complaints and enquiries received about your authority and the decisions we made during the period. I hope this information will prove helpful in assessing your authority's performance in handling complaints.

Complaint statistics

In providing these statistics, I would stress that the volume of complaints does not, in itself, indicate the quality of the council's performance. High volumes of complaints can be a sign of an open, learning organisation, as well as sometimes being an early warning of wider problems. Low complaint volumes can be a worrying sign that an organisation is not alive to user feedback, rather than always being an indicator that all is well. So, I would encourage you to use these figures as the start of a conversation, rather than an absolute measure of corporate health. One of the most significant statistics attached is the number of upheld complaints. This shows how frequently we find fault with the council when we investigate. Equally importantly, we also give a figure for the number of cases where we decided your authority had offered a satisfactory remedy during the local complaints process. Both figures provide important insights.

I want to emphasise the statistics in this letter reflect the data we hold, and may not necessarily align with the data your authority holds. For example, our numbers include enquiries from people we signpost back to the authority, some of whom may never contact you.

In line with usual practice, we are publishing our annual data for all authorities on our website, alongside an annual review of local government complaints. The aim of this is to be transparent and provide information that aids the scrutiny of local services.

Future development of annual review letters

Last year, we highlighted our plans to move away from a simplistic focus on complaint volumes and instead turn focus onto the lessons that can be learned and the wider improvements we can achieve through our recommendations to improve services for the many. We have produced a new corporate strategy for 2018-21 which commits us to more comprehensively publish information about the outcomes of our investigations and the occasions our recommendations result in improvements to local services.

We will be providing this broader range of data for the first time in next year's letters, as well as creating an interactive map of local authority performance on our website. We believe this will lead to improved transparency of our work, as well as providing increased recognition to the improvements councils have agreed to make following our interventions. We will therefore be seeking views from councils on the future format of our annual letters early next year.

Supporting local scrutiny

One of the purposes of our annual letters to councils is to help ensure learning from complaints informs scrutiny at the local level. Sharing the learning from our investigations and supporting the democratic scrutiny of public services continues to be one of our key priorities. We have created a dedicated section of our website which contains a host of information to help scrutiny committees and councillors to hold their authority to account – complaints data, decision statements, public interest reports, focus reports and scrutiny questions. This can be found at www.lgo.org.uk/scrutiny I would be grateful if you could encourage your elected members and scrutiny committees to make use of these resources.

Learning from complaints to improve services

We share the issues we see in our investigations to help councils learn from the issues others have experienced and avoid making the same mistakes. We do this through the reports and other resources we publish. Over the last year, we have seen examples of councils adopting a positive attitude towards complaints and working constructively with us to remedy injustices and take on board the learning from our cases. In one great example, a county council has seized the opportunity to entirely redesign how its occupational therapists work with all of its districts, to improve partnership working and increase transparency for the public. This originated from a single complaint. This is the sort of culture we all benefit from – one that takes the learning from complaints and uses it to improve services.

Complaint handling training

We have a well-established and successful training programme supporting local authorities and independent care providers to help improve local complaint handling. In 2017-18 we delivered 58 courses, training more than 800 people. We also set up a network of council link officers to promote and share best practice in complaint handling, and hosted a series of seminars for that group. To find out more visit www.lgo.org.uk/training.

Yours sincerely,



Michael King
Local Government and Social Care Ombudsman
Chair, Commission for Local Administration in England

Local Authority Report: Watford Borough Council
For the Period Ending: 31/03/2018

For further information on how to interpret our statistics, please visit our website:
<http://www.lgo.org.uk/information-centre/reports/annual-review-reports/interpreting-local-authority-statistics>

Complaints and enquiries received

| Adult Care Services | Benefits and Tax | Corporate and Other Services | Education and Children's Services | Environment Services | Highways and Transport | Housing | Planning and Development | Other | Total |
|---------------------|------------------|------------------------------|-----------------------------------|----------------------|------------------------|---------|--------------------------|-------|-------|
| 0 | 5 | 0 | 0 | 3 | 2 | 5 | 2 | 0 | 17 |

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Decisions made

| | | | | Detailed Investigations | | | |
|-----------------------|--------------|------------------------------------|--------------------------------|-------------------------|--------|-------------|-------|
| Incomplete or Invalid | Advice Given | Referred back for Local Resolution | Closed After Initial Enquiries | Not Upheld | Upheld | Uphold Rate | Total |
| 2 | 1 | 6 | 3 | 1 | 2 | 67% | 15 |

Notes

Our uphold rate is calculated in relation to the total number of detailed investigations.
 The number of remedied complaints may not equal the number of upheld complaints. This is because, while we may uphold a complaint because we find fault, we may not always find grounds to say that fault caused injustice that ought to be remedied.

Complaints Remedied

| by LGO | Satisfactorily by Authority before LGO Involvement |
|--------|--|
| 2 | 0 |

Complaints received by the Onbudsman

| Reference | Authority | Category | Received |
|-----------|-------------------------|---|----------|
| 17001446 | Watford Borough Council | Highways & Transport | 28/04/17 |
| 17002209 | Watford Borough Council | Environmental Services & Public Protection & Regulation | 11/05/17 |
| 17003530 | Watford Borough Council | Environmental Services & Public Protection & Regulation | 23/06/17 |
| 17009515 | Watford Borough Council | Benefits & Tax | 11/09/17 |
| 17009561 | Watford Borough Council | Benefits & Tax | 12/09/17 |
| 17010145 | Watford Borough Council | Environmental Services & Public Protection & Regulation | 21/09/17 |
| 17012201 | Watford Borough Council | Benefits & Tax | 26/10/17 |
| 17015632 | Watford Borough Council | Housing | 05/01/18 |
| 17016517 | Watford Borough Council | Benefits & Tax | 22/01/18 |
| 17016580 | Watford Borough Council | Highways & Transport | 23/01/18 |
| 17018094 | Watford Borough Council | Planning & Development | 26/02/18 |
| 17018140 | Watford Borough Council | Housing | 19/02/18 |
| 17018372 | Watford Borough Council | Housing | 22/02/18 |
| 17018385 | Watford Borough Council | Housing | 22/02/18 |
| 17019352 | Watford Borough Council | Housing | 28/03/18 |
| 17019719 | Watford Borough Council | Benefits & Tax | 19/03/18 |
| 17020003 | Watford Borough Council | Planning & Development | 22/03/18 |

Complaints decided by the Ombudsman

| Reference | Authority | Category | Decided | Decision | Remedy |
|-----------|-------------------------|---|----------|------------------------------------|--|
| 16001632 | Watford Borough Council | Benefits & Tax | 14/06/17 | Upheld | New appeal/review |
| 16018188 | Watford Borough Council | Housing | 11/07/17 | Not Upheld | Null |
| 17001446 | Watford Borough Council | Highways & Transport | 28/04/17 | Referred back for local resolution | Null |
| 17002209 | Watford Borough Council | Environmental Services & Public Protection & Regulation | 29/06/17 | Closed after initial enquiries | Null |
| 17003530 | Watford Borough Council | Environmental Services & Public Protection & Regulation | 24/07/17 | Closed after initial enquiries | Null |
| 17009515 | Watford Borough Council | Benefits & Tax | 04/10/17 | Referred back for local resolution | Null |
| 17009561 | Watford Borough Council | Benefits & Tax | 13/02/18 | Upheld | Apology, Financial redress: Avoidable distress/time and trouble, Procedure or policy change/review |
| 17010145 | Watford Borough Council | Environmental Services & Public Protection & Regulation | 19/10/17 | Referred back for local resolution | Null |
| 17012201 | Watford Borough Council | Benefits & Tax | 26/10/17 | Referred back for local resolution | Null |
| 17016517 | Watford Borough Council | Benefits & Tax | 26/02/18 | Closed after initial enquiries | Null |
| 17016580 | Watford Borough Council | Highways & Transport | 16/02/18 | Referred back for local resolution | Null |
| 17018140 | Watford Borough Council | Housing | 13/03/18 | Incomplete/Invalid | Null |
| 17018372 | Watford Borough Council | Housing | 22/02/18 | Advice given | Null |
| 17018385 | Watford Borough Council | Housing | 22/02/18 | Incomplete/Invalid | Null |
| 17019719 | Watford Borough Council | Benefits & Tax | 19/03/18 | Referred back for local resolution | Null |



Watford Borough Council
2017/18 Annual Assurance Statement
and
Internal Audit Annual Report
26 July 2018

Recommendations

Members are recommended to:

Note the Annual Assurance Statement and Internal Audit Annual Report

Note the results of the self-assessment required by the Public Sector Internal Audit Standards (PSIAS) and the Quality Assurance and Improvement Programme (QAIP)

Accept the SIAS Audit Charter

Seek management assurance that the scope and resources for internal audit were not subject to inappropriate limitations in 2017/18

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 - 2.11 Assurance Opinion on Internal Control
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- A Final position against the Council's 2017/18 Audit Plan

- B Definitions of Assurance Levels and Priority of Recommendations
- C Position against Public Sector Internal Audit Standards as at May 2018
- D Internal Audit Charter 2018/19

1. Purpose and Background

Purpose of Report

1.1 This report:

- Details the Shared Internal Audit Service's (SIAS) overall opinion on the adequacy and effectiveness of Watford Borough Council's (the Council) control environment. Reference is made to significant matters and key themes
- Shows the outcomes of the self-assessment against the Public Sector Internal Audit Standards (PSIAS) incorporating the requirements of the Quality Assurance and Improvement Programme (QAIP)
- Summarises the audit work that informs this opinion
- Shows SIAS's performance in respect of delivering the Council's audit plan
- Presents the 2018/19 Audit Charter

Background

- 1.2 A key duty of the Head of Assurance is to provide an annual opinion on the Council's internal control environment. This opinion informs the conclusions of the Council's Annual Governance Statement.
- 1.3 The assurance opinion in this report is based on 2017/18 internal audit work which was planned and amended to give sufficient assurance on the Council's management of its key risks. Also considered is any relevant work undertaken in 2018/19 before the committee report deadline.
- 1.4 SIAS is grateful for the co-operation and support it has received during 2017/18.

2. Annual Assurance Statement 2017/18

Context

Scope of responsibility

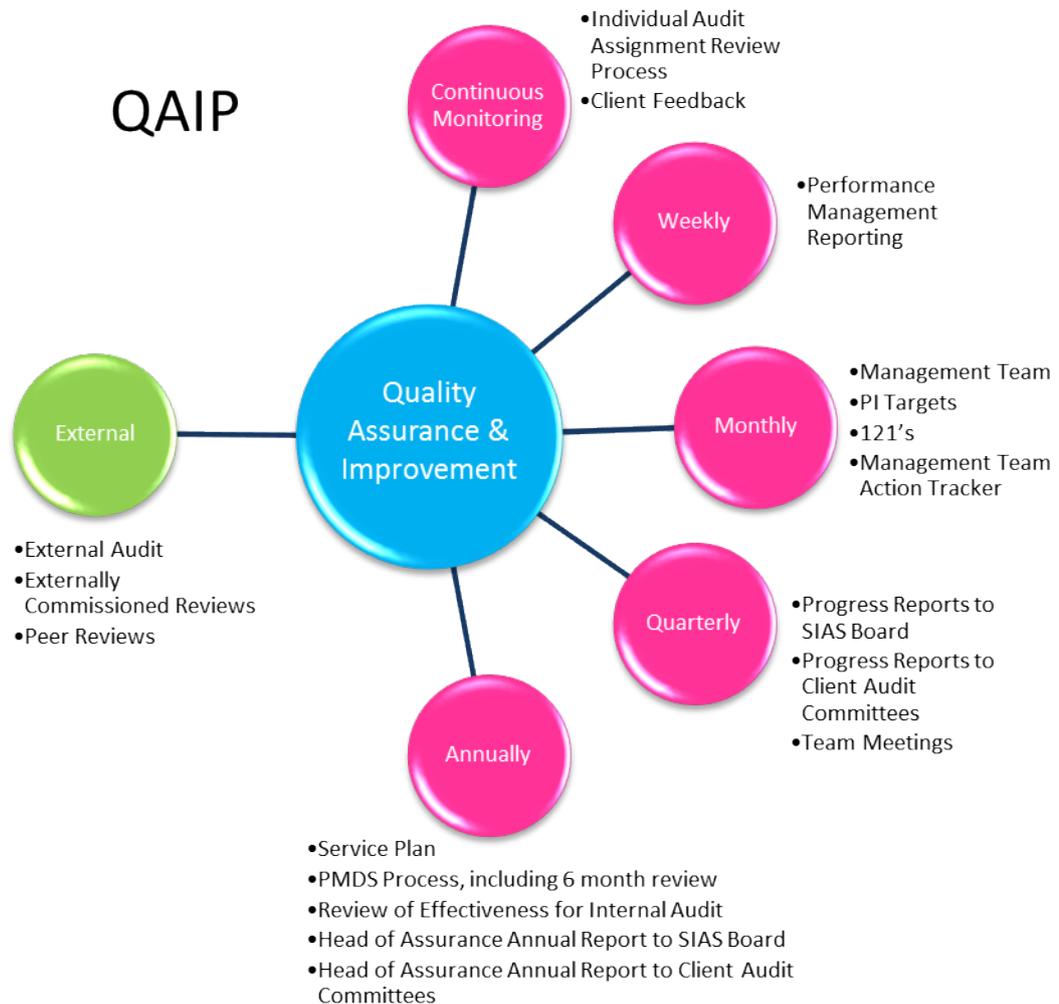
- 2.1 Council managers are responsible for ensuring Council business is conducted in accordance with the law and proper standards, and that public money is safeguarded, properly accounted for, and used economically, efficiently and effectively. They are also responsible for ensuring internal controls are robust and risk management arrangements are appropriate.

Control environment

- 2.2 The control environment comprises three key areas: internal control, governance, and risk management. Together these aim to manage risk to an acceptable level but not to eliminate it.
- 2.3 A robust control environment helps ensure that the Council's policies, priorities and objectives are achieved.

Review of effectiveness

- 2.4 The Head of Assurance must confirm annually that the internal audit function is suitably qualified to carry out the work that informs the assurance opinion.
- 2.5 As part of a QAIP, a self-assessment was conducted against the Public Sector Internal Audit Standards (PSIAS). The PSIAS encompass the mandatory elements of the Chartered Institute of Internal Auditors (CIIA) International Professional Practices Framework (IPPF). They promote professionalism, quality, consistency and effectiveness of internal audit across the public sector. They highlight the importance of robust, independent and objective internal audit arrangements to provide senior management with the key assurances needed to support them in both managing the organisation and producing the Annual Governance Statement.
- 2.6 The 2017/18 self-assessment identified 2 areas of agreed non-conformance. These are detailed in Appendix A. There are no significant deviations from Standards which warrant inclusion in the Council's Annual Governance Statement
- 2.7 The Head of Assurance has concluded, therefore, that SIAS 'generally conforms' to the PSIAS, including the Definitions of Internal Auditing, the Code of Ethics and the International Standards for the Professional Practice of Internal Auditing. 'Generally conforms' is the highest rating and means that SIAS has a charter, policies and processes assessed as conformant to the Standards and is consequently effective.
- 2.8 The SIAS QAIP includes both internal and external monitoring and reporting to assess the efficiency and effectiveness of internal audit activity and identify opportunities for improvement. The diagram below details the methods used to monitor and report on these. Detailed information outlining activity in each area is contained in the SIAS Audit Manual.
- 2.9 The Head of Assurance confirms that during 2017/18 SIAS operated according to its QAIP with evidence available within the service to support the achievement of each QAIP element.



Confirmation of independence of internal audit and assurance on limitations

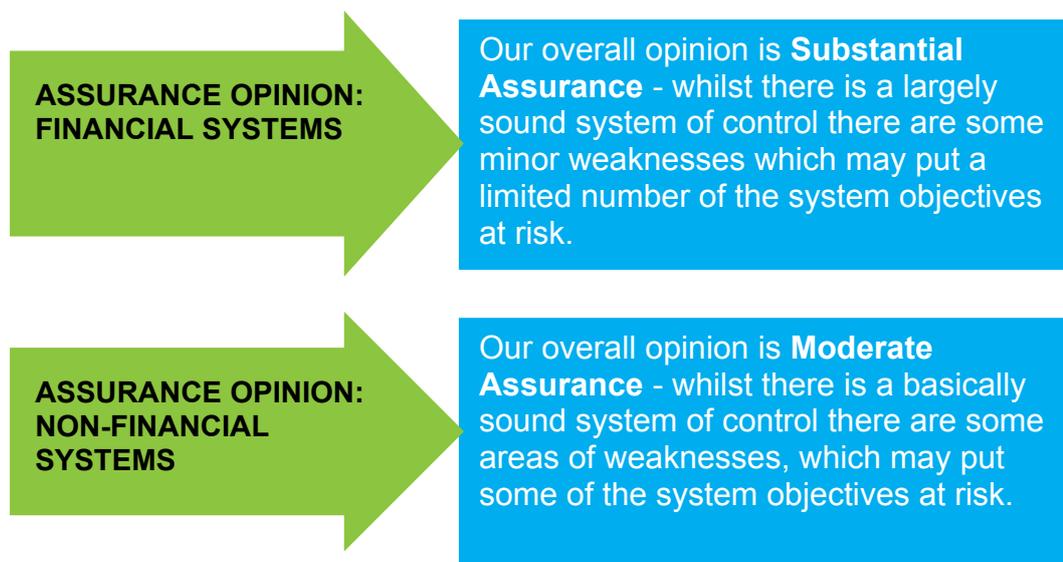
2.10 The Head of Assurance confirms that during the year:

- no matters threatened SIAS's independence; and
- SIAS was not subject to any inappropriate scope or resource limitations.

Annual Assurance Statement for 2017/18

Assurance opinion on internal control

- 2.11 Based on the internal audit work undertaken at the Council in 2017/18, SIAS can provide the following unqualified opinion on the adequacy and effectiveness of the Council's control environment, broken down between financial and non-financial systems.



Assurance opinion on Corporate Governance and Risk Management

- 2.12 SIAS has concluded that the corporate governance and risk management frameworks substantially comply with the CIPFA/SOLACE best practice guidance on corporate governance. This conclusion is based on the work undertaken by the Council and reported in its Annual Governance Statement for 2017/18. Although SIAS did not undertake specific risk management or corporate governance audits in 2017/18, these arrangements are considered during annual audit planning and the delivery of individual audit assignments.

**Head of Assurance for the Shared Internal Audit Service
July 2018**

3. Overview of Internal Audit Activity at the Council in 2017/18

- 3.1 This section summarises work undertaken at the Council by SIAS in 2017/18. It highlights internal control matters and opportunities for improvement.
- 3.2 Appendix B shows the final position against the agreed revised audit plan, assurance levels and the number of recommendations made. A summary of assurance levels and recommendations priority is shown in the tables below and compared to 2016/17.

| Assurance Level | Number of reports 2017/18 (2016/17 data in brackets) | Percentage of reports 2017/18 (2016/17 data in brackets) |
|------------------------|---|---|
| Full | 3 (3) | 19% (14%) |
| Substantial | 7 (12) | 43% (58%) |
| Moderate | 2 (3) | 13% (14%) |
| Limited | 1 (0) | 6% (0%) |
| No | 0 (0) | 0% (0%) |
| Not Assessed | 3 (3) | 19% (14%) |
| Total | 16 (21) | 100% (100%) |

| Recommendation Priority Level | Number of recommendations 2017/18 (2016/17 data in brackets) | Percentage of recommendations made 2017/18 (2016/17 data in brackets) |
|--|---|--|
| High | 3 (2) | 13% (6%) |
| Medium | 18 (20) | 74% (57%) |
| Merits Attention | 3 (13) | 13% (37%) |
| Total | 24 (35) | 100% (100%) |

- 3.3 **The substantial assurance opinion overall on financial systems** (same as 2016/17) has been concluded from the nine financial systems audits where an opinion has been given. Two received full assurance and seven received substantial assurance. No high priority recommendations were made in these audits.
- 3.4 **The moderate overall assurance opinion on non-financial systems** (same as 2016/17) has again been largely determined on the basis of the status of the Council's IT arrangements.

We recognise the continued positive direction of travel in the year, both through management assurances provided and by the further reduction in the number of outstanding IT audit recommendations.

In 2017/18, one limited assurance IT audit (Cyber Security) and one moderate assurance IT audit (Follow up of legacy IT recommendations and extended DR scope) were issued. Three new 'High' priority recommendations were made in the Cyber Security audit. The status of these recommendations is monitored as part of the standard follow up process and reported to each meeting of this committee. The IT audit work for 2018/19 is scheduled to commence in September 2018.

- 3.5 Three non-IT audits where an assurance opinion has been given were completed. One received full assurance, one substantial assurance and one moderate assurance.

The moderate assurance audit related to Procurement Processes – contract signing. No high priority recommendations were made in these audits.

- 3.6 Two 2017/18 audits were still at draft report stage at the time this report was written (Funding Streams and Watford Markets). The Funding Streams audit has a provisional assurance level of Moderate and five 'Medium' priority recommendations are proposed. This has been considered when determining the overall non-financial systems opinion. The Watford Markets review is an advisory piece and does not therefore impact on the overall assurance opinion for the Council.
- 3.7 The IT audit matters aside, we consider that a substantial overall assurance opinion on non-financial systems could have been given based on the outcomes of these audits.

4. Performance of the Internal Audit Service in 2017/18

Performance indicators

- 4.1 The table below compares SIAS's performance at the Council against the 2017/18 targets set by the SIAS Board.

| Indicator | Target 2017/18 | Actual to 31 March 2018 |
|--|----------------|---|
| 1 SIAS Planned Days – percentage of actual billable days delivered against planned billable days | 95% | 97% 274.5 days delivered out of a total of 282.5 (319.5 agreed days less 37 to be allocated days) |

**Annual Assurance Statement and Internal Audit Annual Report
Watford Borough Council**

| | | |
|--|------------------------|--|
| 2 SIAS Planned Projects – actual completed projects to draft report stage against planned completed projects | 95% | 95% 18 projects delivered out of a total of 19 agreed projects |
| 3 External Auditors' Satisfaction – the Annual Audit Letter formally records that the External Auditors are able to rely upon the range and quality of SIAS' work | Formal Reliance | Achieved |
| 4 SIAS Annual Plan – presented to the March Audit Committee or the first meeting of the financial year should a March committee not meet | Deadline met | Achieved |
| 5 Client Satisfaction - client satisfaction questionnaires returned at 'satisfactory overall' level (minimum of 39/65 overall) | 100% | 100% |
| 6 Head of Assurance's Annual Report – presented at the first Audit Committee meeting of the financial year. | Deadline met | Achieved |
| 7 Number of High Priority Audit Recommendations agreed | 95% | 100% (3 high priority recommendations made) |

The audit not at draft report stage at 31 March 2018 was the New Watford Market review which has been allocated to BDO, the SIAS external partner in view of the specialist accounting skills required for the agreed scope. The work is dependent on receipt of financial information from the third party contractor and this has taken longer than originally expected. The draft report has now been issued.

Service Developments

4.2 During 2017/18 the development activities for SIAS included:

- Implementing the SIAS restructure in order to streamline the delivery of the Audit Service and meet future client needs.

- Implementing a new time recording and audit plan management database, allowing the service to make cost savings and improve the ability to streamline business processes in the future.
- Continued review of key business processes, including work allocation, to reduce administrative overheads and improve efficiency in delivering the audit plan.

5. Audit Charter 2018/19

- 5.1 The PSIAS require a local authority to formally adopt an Audit Charter which covers the authority and responsibility for an internal audit function.
- 5.2 The SIAS Audit Charter sets out the framework within which it discharges its internal audit responsibilities to those charged with governance in the partner councils. It details the permanent arrangements for internal audit and key governance roles and responsibilities to ensure the effectiveness of internal audit provision.
- 5.3 The Audit Charter is reviewed annually. The 2018/19 review did not result in any fundamental changes although a number of minor amendments were made. The 2018/19 Charter is attached at Appendix D.

APPENDIX A - FINAL POSITION FOR THE 2017/18 AUDIT PLAN

2017/18 Watford Borough Council Audit Plan

| | Level of Assurance | Recommendations | | | Plan Days | Audit progress /Status |
|-----------------------------------|--------------------|-----------------|---|---|-----------|------------------------|
| Key Financial Systems | | | | | | |
| Benefits (shared plan) | Full | 0 | 0 | 0 | 14 | Final report issued |
| Council Tax (shared plan) | Substantial | 0 | 2 | 1 | 14 | Final report issued |
| Creditors (shared plan) | Substantial | 0 | 2 | 1 | 10 | Final report issued* |
| Debtors (shared plan) | Substantial | 0 | 0 | 0 | 10 | Final report issued |
| Main Accounting (shared plan) | Substantial | 0 | 0 | 0 | 12 | Final report issued |
| NDR (shared plan) | Substantial | 0 | 1 | 0 | 14 | Final report issued |
| Payroll (shared plan) | Substantial | 0 | 0 | 1 | 12 | Final report issued |
| Treasury Management (shared plan) | Substantial | 0 | 2 | 0 | 10 | Final report issued* |
| Budget Monitoring (shared plan) | Full | 0 | 0 | 0 | 8 | Final report issued |
| Operational Audits | | | | | | |
| Home Improvement Agency | - | - | - | - | 0 | Cancelled |
| Funding Streams – lessons learnt | | | | | 12 | Draft report issued |

APPENDIX A - FINAL POSITION FOR THE 2017/18 AUDIT PLAN

| | | | | | | |
|--|--------------|-----|-----|-----|----|-----------------------|
| Capital Projects and Project Management | - | - | - | - | 5 | Cancelled |
| Housing Improvement Plan | Full | 0 | 0 | 0 | 8 | Final report issued |
| Commercialisation | - | - | - | - | 0 | Cancelled |
| HR Starters & Leavers (shared plan) | Not Assessed | - | - | - | 6 | Final report issued |
| New Watford Market | | | | | 20 | Draft report issued** |
| DFG Capital Grant Certification | N/A | N/A | N/A | N/A | 1 | Complete |
| Procurement | | | | | | |
| Contract Management | Substantial | 0 | 1 | 0 | 10 | Final report issued |
| Procurement Processes – contract signing | Moderate | 0 | 3 | 0 | 10 | Final report issued |
| Shared Learning | | | | | | |
| Shared Learning Newsletters and Summary Reports | - | - | - | - | 3 | Complete |
| Joint Reviews | N/A | N/A | N/A | N/A | 3 | Complete |
| IT Audits | | | | | | |
| Follow up of legacy IT audit recommendations (shared plan) | Moderate | 0 | 4 | 0 | 8 | Final report issued |
| Cyber Security (shared plan) | Limited | 3 | 3 | 0 | 12 | Final report issued |
| To Be Allocated | | | | | | |

APPENDIX A - FINAL POSITION FOR THE 2017/18 AUDIT PLAN

| | | | | | | |
|---|--------------|---|---|---|-----|---------------------|
| To Be Allocated (shared plan) | - | - | - | - | 37 | |
| Anti-Fraud | | | | | | |
| Local Authority Serious and Organised Crime Checklist (shared plan) | Not Assessed | 0 | 0 | 0 | 15 | Final Report Issued |
| Ad-Hoc | | | | | | |
| Ad-Hoc Advice | - | - | - | - | 3.5 | Complete |
| Follow-Up Audits | | | | | | |
| Follow up of outstanding audit recommendations | - | - | - | - | 10 | Complete |
| Strategic Support | | | | | | |
| 2018/19 Audit Planning | - | - | - | - | 8 | Complete |
| Audit Committee | - | - | - | - | 10 | Complete |
| Monitoring & Client Liaison | - | - | - | - | 12 | Complete |
| Liaison with External Audit | - | - | - | - | 1 | Complete |
| Head of Internal Audit Opinion 2017/18 | - | - | - | - | 2 | Complete |
| SIAS Development | - | - | - | - | 3 | Complete |
| AGS | - | - | - | - | 4 | Complete |
| 2016/17 Projects Requiring Completion | | | | | | |

APPENDIX A - FINAL POSITION FOR THE 2017/18 AUDIT PLAN

| | | | | | | |
|--|---|----------|-----------|----------|--------------|----------|
| 2016/17 Projects Requiring Completion (5 days WBC, 7 days shared plan) | - | - | - | - | 12 | Complete |
| Plan Days | | | | | 319.5 | |
| Recommendations | | 3 | 18 | 3 | | |

* - At Draft Report stage at 31 March 2018, Final Report issued after year end

** - Draft Report issued after 31 March 2018

Key to Assurance Level and Recommendation Priority Levels:

N/A = Not Applicable

H = High priority recommendations; M = Medium priority recommendations; MA = Merits Attention priority recommendations

APPENDIX B - DEFINITIONS OF ASSURANCE LEVELS AND PRIORITY OF RECOMMENDATIONS

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

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

APPENDIX C – PROGRESS AGAINST PUBLIC SECTOR INTERNAL AUDIT STANDARDS AT MAY 2018 – ACTION PLAN

Section A: Conformance - During 2017/18 all areas apart from those identified in Section B below are conforming.

Section B: Intentional Non-Conformance

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



Audit Charter 2018/19

1. Introduction and Purpose

- 1.1. Internal auditing is an independent and objective assurance and consulting activity. It is guided by a philosophy of adding value to the operations of an organisation. It assists a council to achieve its objectives and ultimately provides assurance to the public by systematically evaluating and improving the effectiveness and efficiency of risk management, control and governance processes.

2. Scope

- 2.1. This Charter applies to all clients of the Shared Internal Audit Service (SIAS).

3. Statutory Basis of Internal Audit

- 3.1. Local government is statutorily required to have an internal audit function. The Accounts and Audit Regulations 2015 require that 'a relevant authority must undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance'.
- 3.2. In addition, a council's Chief Finance Officer has a statutory duty under Section 151 of the Local Government Act 1972 to establish a clear framework for the proper administration of the authority's financial affairs. To fulfil this requirement, the S151 officer relies, amongst other sources, upon the work of internal audit.

4. Role

- 4.1. SIAS internal audit activity is overseen by each council's committee charged with fulfilling audit committee responsibilities herewith referred to as the Audit Committee. As part of its oversight role, the Audit Committee is responsible for defining the responsibilities of SIAS via this Charter.
- 4.2. SIAS may undertake additional consultancy activity requested by management. The Head of Assurance will determine such activity on a case by case basis assessing the skills and resources available. Significant additional consultancy

activity not already included in the Internal Audit Plan will only be accepted and carried out following consultation with the Audit Committee.

5. Professionalism

- 5.1. SIAS governs itself by adherence to the Public Sector Internal Audit Standards (PSIAS). These standards include the Definition of Internal Auditing, the Code of Ethics and the International Standards for the Professional Practice of Internal Auditing. They set out the fundamental requirements for the professional practice of internal auditing and the evaluation of the effectiveness of an internal audit function's performance.
- 5.2. SIAS also recognise the Mission of Internal Audit as identified within the IPPF, 'To enhance and protect organisational value by providing risk-based and objective assurance, advice and insight' and the Core Principles for the Professional Practice of Internal Auditing, which demonstrate an effective internal audit function, achieving internal audit's mission.
- 5.3. SIAS's operations are guided by its operating procedures manual as well as applicable, Chartered Institute of Internal Auditors (CIIA) Position Papers, Practice Advisories and Guides, and relevant council policies and procedures, including compliance with the Bribery Act 2010.
- 5.4. Should non-conformance with the PSIAS be identified, the Head of Assurance will investigate and disclose, in advance if possible, the exact nature of the non-conformance, the reasons for it and, if applicable, its impact on a specific engagement or engagement outcome.

6. Authority and Confidentiality

- 6.1. Internal auditors are authorised full, free, and unrestricted access to any and all of a client's records, physical properties, and personnel as required to carry out an engagement. All client employees are requested to assist SIAS in fulfilling its roles and responsibilities. Information obtained during the course of an engagement is safeguarded and confidentiality respected.
- 6.2. Internal auditors will only use information obtained to complete an engagement. It will not be used in a manner that would be contrary to the law, for personal gain, or detrimental to the legitimate and ethical objectives of the client organisation(s). Internal auditors will disclose all material facts known which if not disclosed, could distort a report or conceal unlawful practice.

7. Organisation

- 7.1. The Head of Assurance and their representatives, have free and unrestricted direct access to Senior Management, the Audit Committee, the Chief Executive, the Chair of the Audit Committee and the External Auditor. The Head of

Assurance will communicate with any and all of the above parties at both committee meetings and between meetings as appropriate.

- 7.2. The Chairman of the Audit Committee has free and unrestricted direct access to both, the Head of Internal Audit, and the Council's External Auditor.
- 7.3. The Head of Assurance is line managed by the Director of Resources at Hertfordshire County Council (HCC), who approves all decisions regarding the performance evaluation, appointment, or removal of the Head of Assurance, in consultation with the SIAS Board. Each client's Section 151 Officer is asked to contribute to the annual appraisal of the Head of Assurance.

8. Stakeholders

The following groups are defined as stakeholders of SIAS:

- 8.1. The Head of Assurance and the SIAS Audit Manager, both suitably experienced and qualified (CCAB and / or CMIIA), are responsible for:
 - hiring, appraising and developing SIAS staff in accordance with the host authority's HR guidance
 - maintaining up-to-date job descriptions which reflect the roles, responsibilities, skills, qualifications, and attributes required of SIAS staff
 - ensuring that SIAS staff possess or obtain the skills, knowledge and competencies (including ethical practice) needed to effectively perform SIAS engagements
- 8.2. The Audit Committee is responsible for overseeing the effectiveness of SIAS and holding the Head of Assurance to account for delivery. This is achieved through the approval of the annual audit plan, approval of performance targets set by the SIAS Board and receipt of regular reports.
- 8.3. The Audit Committee is also responsible for the effectiveness of the governance, risk and control environment within the Council, holding operational managers to account for its delivery.
- 8.4. The Audit Committee, as set out in its formal Terms of Reference, also ensures that there is appropriate communication of, and involvement in, internal audit matters as required from the wider publicly elected Member body.
- 8.5. Senior Management, defined as the Head of Paid Service, Chief Officers and their direct reports, are responsible for helping shape the programme of assurance work. This is achieved through analysis and review of key risks to achieving the Council's objectives and priorities.
- 8.6. The SIAS Board is the governance group charged with monitoring and reviewing the overall operation of SIAS, including:
 - resourcing and financial performance
 - operational effectiveness through the monitoring performance indicators

- the overall strategic direction of the shared service

9. Independence and Objectivity

- 9.1 No element in the organisation should interfere with audit selection, scope, procedures, frequency, timing, or report content. This is necessary to ensure that internal audit maintains the necessary level of independence and objectivity.
- 9.2 As well as being impartial and unbiased, internal auditors will have no direct operational responsibility or authority over any activity audited. They will not implement internal controls, develop procedures, install systems, prepare records, or engage in any other activity that might impair their judgment.
- 9.3 When asked to undertake any additional roles/responsibilities outside internal auditing, the Head of Assurance will highlight to the Audit Committee any potential or perceived impairment to independence and objectivity having regard to the principles contained within the PSIAS Code of Ethics as well as any relevant requirements set out in other professional bodies to which the CAE may belong. The Audit Committee will approve and periodically review any safeguards put in place to limit any impairments to independence and objectivity.
- 9.4 The Head of Assurance will confirm to the Audit Committee, at least annually, the organisational independence of SIAS.

10. Conflicts of Interest

- 10.1. Internal auditors will exhibit clear professional objectivity when gathering, evaluating, and communicating engagement information. When forming judgments, they will make a balanced assessment of all relevant circumstances and not be influenced by their own interests or the views and interests of others.
- 10.2. Each auditor will comply with the ethical requirements of his/her professional body and proactively declare any potential conflict of interest, whether actual or apparent, prior to the start of an engagement.
- 10.3. All auditors sign an annual declaration of interest to ensure that the allocation of work avoids conflict of interest. Auditors who undertake consultancy work or are new to the team will be prohibited from auditing in those areas where they have worked in the past year. Audits are rotated within the team to avoid over-familiarity and complacency.
- 10.4. SIAS procures an arrangement with an external partner to provide additional internal audit days on request. The external partner will be used to deliver engagements as directed by the Head of Assurance in particular providing advice and assistance where SIAS staff lack the required skills or knowledge.

10.5. In the event of a real or apparent impairment of independence or objectivity, (acceptance of gifts, hospitality, inducements or other benefits) the Head of Assurance will investigate and report on the matter to appropriate parties.

11. Responsibility and Scope

11.1. The scope of SIAS encompasses, but is not limited to, the examination and evaluation of the adequacy and effectiveness of the organisation's governance, risk management, and internal control processes (as they relate to the organisation's priorities and objectives) and the promotion of appropriate ethics and values.

11.2. Internal control and risk management objectives considered by internal audit extend to the organisation's entire control and risk management environment and include:

- consistency of operations or programs with established objectives and goals, and effective performance
- effectiveness and efficiency of governance, operations and employment of resources
- compliance with significant policies, plans, procedures, laws, and regulations
- design, reliability and integrity of management and financial information processes, including the means to identify, measure, classify, and report such information
- safeguarding of assets

11.3. SIAS is well placed to provide advice and support on emerging risks and controls and will, if requested, deliver consulting and advisory services or evaluate specific operations.

11.4. SIAS is responsible for reporting to the Audit Committee and senior management, significant risk exposures (including those to fraud), control and governance issues and other matters that emerge from an engagement.

11.5. Engagements are allocated to (an) internal auditor(s) with the appropriate skills, experience and competence. The auditor is then responsible for carrying out the work in accordance with the SIAS Operating Procedures Manual, and must consider the relevant elements of internal control, the needs and expectations of clients, the extent of work required to meet the engagement's objectives, its cost effectiveness, and the probability of significant error or non-compliance.

12. Role in Anti-Fraud

12.1. The SIAS work programme, designed in consultation with Senior Management and the Audit Committee, seeks to help deter fraud and corruption.

- 12.2. SIAS shares information with relevant partners to increase the likelihood of detecting fraudulent activity and reducing the risk of fraud to all.
- 12.3. The Head of Assurance should be notified of all suspected or detected fraud, corruption or impropriety so that the impact upon control arrangements can be evaluated.

13. Internal Audit Plan

- 13.1. Following discussion with appropriate senior management, the Head of Assurance will submit a risk based plan to the Audit Committee for review and approval. This will occur at least annually. The plan sets out the engagements agreed and demonstrates the priorities of both SIAS (the need to produce an annual internal audit opinion) and those of the organisation. Also included will be any relevant declarations of interest.
- 13.2. The plan will be accompanied by details of the risk assessment approach used and will make reference to the organisation's assurance framework. Also shown will be the timing of an engagement, its budget in days, details of any contingency for new or changed risks, time for planning and reporting and a contribution to the development of SIAS.
- 13.3. The plan will be subject to regular review in year, and may be modified in response to changes in the organisation's business, risks, operations, programmes, systems and controls. All significant changes to the approved internal audit plan will be communicated in the quarterly update reports.

14. Reporting and Monitoring

- 14.1. A draft written Terms of Reference will be prepared and issued to appropriate personnel at the start of an engagement. It will cover the intended objectives, scope and reporting mechanism and will be agreed with the client. Changes to the terms of reference during the course of the engagement may occur and will be agreed following consultation with the client.
- 14.2. A report will be issued on completion of an engagement. It will include a reasoned opinion, details of the time period and scope within which it was prepared, management's responses to specific risk prioritised findings and recommendations made and a timescale within which corrective action will be / has been taken. If recommended action is not to be taken, an explanation for this will also be included.
- 14.3. SIAS will follow-up the implementation of agreed recommendations in line with the protocol at each client. As appropriate, the outcomes of this work will be reported to the Audit Committee and may be used to inform the risk-based planning of future audit work. Should follow-up activity identify any significant error or omission, this will be communicated by the Head of Assurance to all

relevant parties. A revised internal audit opinion may be issued on the basis of follow-up activity.

- 14.4. In consultation with senior management, the Head of Assurance will consider, on a risk-basis, any request made by external stakeholders for sight of an internal audit report.
- 14.5. Quarterly update reports to the Audit Committee will detail the results of each engagement, including significant risk exposures and control issues. In addition, an annual report will be produced giving an opinion on the overall control, governance, and risk management environment (and any other issues judged relevant to the preparation of the Annual Governance Statement), with a summary of the work that supports the opinion. The Head of Assurance will also make a statement of conformance with PSIAS, and detail the nature and reasons for any impairments, qualifications or restrictions in scope for which the Committee should seek reassurances from management.

15. Periodic Assessment

- 15.1. PSIAS require the Head of Assurance and the SIAS Board to make arrangements for an independent review of the effectiveness of internal audit undertaken by a suitably knowledgeable, qualified and competent individual or organisation. This should occur at least every five years.
- 15.2. The Head of Assurance will ensure that continuous efforts are made to improve the efficiency, effectiveness, and quality of SIAS. These will include the Quality Assurance and Improvement Programme, client feedback, appraisals and shared learning with the external audit partner as well as coaching, supervision, and documented review.
- 15.3. A single review will be carried out to provide assurance to all SIAS partners with the outcomes included in the partner's Annual Report.

16. Review of the Audit Charter

- 16.1. The Head of Assurance will review this charter annually and will present, to the first Audit Committee meeting of each financial year, any changes for approval.
- 16.2. The Head of Assurance reviewed this Audit Charter in May 2018. It will next be reviewed in May 2019.

Glossary of Terms

| | |
|--|---|
| Audit Committee | The governance group charged with independent assurance of the adequacy of the risk management framework, the internal control environment and the integrity of financial reporting. |
| Management | Operational officers of the Council responsible for creating corporate policy and organising, planning, controlling, and directing resources in order to achieve the objectives of that policy. Senior management is defined as the Head of Paid Service, Chief Officers and their direct reports. |
| The SIAS Board | The Board that comprises officer representatives from the client authorities and that is responsible for the governance of the SIAS partnership |
| The Audit Plan | The programme of risk based work carried out by the Shared Internal Audit Service on behalf of its clients |
| The Public Sector Internal Audit Standards | These standards, which are based on the mandatory elements of the Institute of Internal Auditors (IIA) International Professional Practices Framework (IPPF), are intended to promote further improvement in the professionalism, quality, consistency and effectiveness of internal audit across the public sector. They reaffirm the importance of robust, independent and objective internal audit arrangements to provide stakeholders with the key assurances they need to support them both in managing and overseeing the organisation and in producing the annual governance statement. |

Note:

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



Watford Borough Council
Audit Committee Progress Report
26 July 2018

Recommendation

Members are recommended to:

- Note the Internal Audit Progress Report for the period to 6 July 2018
- Agree removal of implemented recommendations (see Appendix C)
- Agree changes to the implementation dates for 7 recommendations (paragraph 2.5) for the reasons set out in Appendix C
- Note the revised assurance definitions / priority levels

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
 - 2.6 Proposed Audit Plan amendments
 - 2.7 Performance Management
 - 2.10 Revised Assurance Definitions/Priority Levels

Appendices

- A Progress against the 2018/19 Audit Plan
- B 2018/19 Audit Plan Projected Start Dates
- C Revised Assurance Definitions/Priority Levels
- D 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 2018/19 as at 6 July 2018.
 - b) Proposed amendments to the approved 2018/19 Annual Audit Plan.
 - c) Implementation status of all outstanding previously agreed audit recommendations from 2015/16 onwards.
 - d) An update on performance management information as at 6 July 2018.
 - e) The revised assurance definitions/priority levels.

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 2018/19 Annual Audit Plan was approved by Audit Committee on 15 March 2018.
- 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 15 March 2018.

2. Audit Plan Update

Delivery of Audit Plan and Key Audit Findings

- 2.1 As at 6 July 2018, 19% of the 2018/19 Audit Plan days had been delivered for the combined WBC and Shared Services plans (calculation excludes 'To Be Allocated'). Appendix A provides a status update on each individual deliverable within the audit plan.
- 2.2 Six 2017/18 reports have been finalised since the date of the last committee:

| Audit Title | Date of Issue | Assurance Level | Number and Priority of Recommendations |
|--------------------|----------------------|------------------------|---|
| Payroll | Feb '18 | Substantial | One merits attention |
| Budget Monitoring | Mar '18 | Full | None |

| | | | |
|--------------------------|---------|-------------|------------------------------------|
| Main Accounting | Mar '18 | Substantial | None |
| Housing Improvement Plan | Mar '18 | Full | None |
| Creditors | Apr '18 | Substantial | Two medium One merits attention |
| Treasury Management | May '18 | Substantial | Two medium |

No 2018/19 projects have yet been finalised.

Status of Audit Recommendations

- 2.3 Members will be aware that a Final Audit Report is issued when it has been agreed by management and includes an agreement to implement the recommendations made. It is SIAS's responsibility to bring to Members' attention the implementation status of all audit recommendations. It is the responsibility of officers to implement recommendations by the agreed date.
- 2.4 The table below summarises progress in implementation of all outstanding internal audit recommendations as at July 2018, with full details given in Appendix D:

| Year | Recommendations made No. | Implemented | Not yet due | Outstanding & request made for extended time* | Percentage implemented % |
|---------|--------------------------|-------------|-------------|---|--------------------------|
| 2015/16 | 56 | 55 | 0 | 1 | 98% |
| 2016/17 | 35 | 32 | 0 | 3 | 91% |
| 2017/18 | 21 | 18 | 0 | 3 | 86% |

*or no update provided.

- 2.5 Since March 2018 Audit Committee, an extension to the implementation date has been requested by the action owner for the following audits:
- One from the 2015/16 Safeguarding audit,
 - Three from the 2016/17 Tree Surveying audit,
 - One from the 2017/18 Follow up of legacy IT audit recommendations & Extended DR Scope,
 - One from the 2017/18 Cyber Security audit, and
 - One from the 2017/18 Creditors audit.

Proposed Audit Plan Amendments

- 2.6 There are no proposed changes to the 2018/19 Audit Plan to bring to the attention of this committee.

Performance Management

Reporting of Audit Plan Delivery Progress

- 2.7 To help the Committee assess the current situation in terms of progress against the projects in the 2018/19 Audit Plan, we have provided an analysis of agreed start dates at Appendix B. These dates have been agreed with management and resources allocated accordingly. This is designed to facilitate smoother delivery of the audit plan through the year.
- 2.8 Annual performance indicators and associated targets were approved by the SIAS Board in March 2018. Actual performance for Watford Borough Council against the targets that can be monitored for 2018/19 is shown in the table below.

| Performance Indicator | Annual Target | Profiled Target to 6 July 2018 | Actual to 6 July 2018 |
|--|----------------------|--|--|
| 1. Planned Days – percentage of actual billable days against planned chargeable days completed (excluding unused contingency). | 95% | 20% (55 / 275 days) | 19% (52 / 275 days) |
| 2. Planned Projects – percentage of actual completed projects to draft report stage against planned completed projects (excludes 2015/16 completion and 'on-going' pieces). | 95% | 13% (3 out of 24 projects to draft) | 13% (3 out of 24 projects to draft) |
| 3. Client Satisfaction – percentage of client satisfaction questionnaires returned at 'satisfactory' level. | 100% | 100% | 100% |
| 4. Number of High Priority Audit Recommendations agreed | 95% | 95% | N/A – none yet made in 2018/19 |

- 2.9 In addition, the performance targets listed below are annual in nature. Performance against these targets will be reported on in the 2018/19 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.

Revised Assurance Definitions / Priority Levels

- 2.10 The existing assurance definitions have been replaced with four new assurance levels and definitions to accompany them (see Appendix D). With respect to the finding priority levels, we have added an additional priority level (Critical) to reflect findings that have an impact at a corporate or strategic level, rather than just at a service or directorate level. These changes will be reflected in all 2018/19 internal audits.
- 2.11 The changes have been made following extensive research of other public and private sector assurance definitions / finding priorities and general internal audit good practice. It was also a response to client feedback.

APPENDIX A PROGRESS AGAINST THE 2018/19 AUDIT PLAN AT 6 JULY 2018

| 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 plan) | | | | | 13 | Yes | 1 | Parameter testing complete – remainder of audit due Q3 |
| Council Tax (shared plan) | | | | | 12 | Yes | 0 | Allocated |
| Creditors (shared plan) | | | | | 9 | Yes | 0 | Allocated |
| Debtors (shared plan) | | | | | 9 | Yes | 0 | Allocated |
| Main Accounting (shared plan) | | | | | 10 | Yes | 0 | Allocated |
| NDR (shared plan) | | | | | 12 | Yes | 1 | Parameter testing complete – remainder of audit due Q3 |
| Payroll (shared plan) | | | | | 10 | Yes | 0 | Allocated |
| Treasury Management (shared plan) | | | | | 5 | Yes | 0 | Allocated |
| Budget Monitoring (shared plan) | | | | | 5 | Yes | 0 | Allocated |
| Operational Audits | | | | | | | | |
| Agency Spend (shared plan) | | | | | 10 | Yes | 4 | In fieldwork |
| GDPR Preparedness | | | | | 12 | Yes | 11.5 | Draft report issued |
| GDPR Post implementation review | | | | | 8 | Yes | 0 | Allocated |
| Parking Strategy | | | | | 10 | Yes | 0 | Allocated |
| Temporary Accommodation | | | | | 8 | Yes | 0 | Allocated |
| Commercial strategy | | | | | 10 | BDO | 0 | Allocated |

APPENDIX A PROGRESS AGAINST THE 2018/19 AUDIT PLAN AT 6 JULY 2018

| AUDITABLE AREA | LEVEL OF ASSURANCE | RECS | | | AUDIT PLAN DAYS | LEAD AUDITOR ASSIGNED | BILLABLE DAYS COMPLETED | STATUS/COMMENT |
|--|--------------------|------|---|----|-----------------|-----------------------|-------------------------|---------------------|
| | | H | M | MA | | | | |
| Grants | | | | | 6 | Yes | 4 | In fieldwork |
| Equality Impact Assessments | | | | | 5 | Yes | 4.5 | Draft report issued |
| Home Improvement Agency | | | | | 3 | Yes | 0 | Allocated |
| DFG Capital Grant Certification | | | | | 1 | Yes | 0 | Allocated |
| Procurement | | | | | | | | |
| No audits | | | | | | | | |
| Counter Fraud | | | | | | | | |
| No audits | | | | | | | | |
| Risk Management and Governance | | | | | | | | |
| Risk Management | | | | | 5 | Yes | 0 | Allocated |
| IT Audits | | | | | | | | |
| Cyber Security (shared plan) | | | | | 12 | BDO | 0 | Allocated |
| IT Operations (shared plan) | | | | | 20 | BDO | 0 | Allocated |
| IT Contract Management (shared plan) | | | | | 15 | BDO | 0 | Allocated |
| SIAS Joint Work | | | | | | | | |
| Shared Learning Newsletters | | | | | 3 | N/A | 0.5 | Through year |
| Joint Reviews– topics to be determined | | | | | 2 | Yes | 0 | Allocated |

APPENDIX A PROGRESS AGAINST THE 2018/19 AUDIT PLAN AT 6 JULY 2018

| AUDITABLE AREA | LEVEL OF ASSURANCE | RECS | | | AUDIT PLAN DAYS | LEAD AUDITOR ASSIGNED | BILLABLE DAYS COMPLETED | STATUS/COMMENT |
|--|--------------------|------|---|----|-----------------|-----------------------|-------------------------|----------------|
| | | H | M | MA | | | | |
| Ad Hoc Advice | | | | | | | | |
| Ad Hoc Advice | | | | | 2 | | 0.5 | Through year |
| To Be Allocated | | | | | | | | |
| Unused contingency (shared plan) | | | | | 0 | | 0 | |
| Strategic Support | | | | | | | | |
| Head of Internal Audit Opinion 2017/18 | | | | | 2 | N/A | 2 | Complete |
| External Audit Liaison | | | | | 1 | N/A | 0 | Through year |
| Audit Committee | | | | | 10 | N/A | 2 | Through year |
| Monitoring & Client Liaison | | | | | 11 | N/A | 2 | Through year |
| 2019/20 Audit Planning | | | | | 7 | N/A | 0 | Due quarter 4 |
| SIAS Development | | | | | 3 | N/A | 3 | Complete |
| AGS | | | | | 3 | N/A | 3 | Complete |
| Follow-up of recommendations | | | | | 10 | N/A | 2 | Through year |
| Completion of 2017/18 audits | | | | | | | | |
| Time required to complete work commenced in 2017/18 (6 days shared plan; 5 days WBC) | | | | | 11 | N/A | 11 | Complete |
| WBC TOTAL | | | | | 127 | | 40 | |

APPENDIX A PROGRESS AGAINST THE 2018/19 AUDIT PLAN AT 6 JULY 2018

| AUDITABLE AREA | LEVEL OF ASSURANCE | RECS | | | AUDIT PLAN DAYS | LEAD AUDITOR ASSIGNED | BILLABLE DAYS COMPLETED | STATUS/COMMENT |
|------------------------------|--------------------|------|---|----|-----------------|-----------------------|-------------------------|----------------|
| | | H | M | MA | | | | |
| SHARED SERVICES TOTAL | | | | | 148 | | 12 | |
| COMBINED TOTAL | | | | | 275 | | 52 | |

Key to recommendation priority levels:

H = High

M = Medium

MA = Merits attention

N/A = Not applicable

APPENDIX B - 2018/19 AUDIT PLAN PROJECTED START DATES

| Apr | May | June | July | August | September |
|--|-------------------------------|---|--|-------------------------|---------------------------------|
| Revenues & Benefits System Parameter Testing (shared plan)* Complete | Grants In Fieldwork | Equality Impact Assessments Draft Report Issued | Agency Staffing (shared plan) In Fieldwork | GDPR - PIR | Parking Strategy |
| GDPR Preparedness Draft Report Issued | | | | Temporary Accommodation | Home Improvement Agency |
| | | | | | DFG Capital Grant Certification |
| | | | | | Cyber Security (shared plan) |

APPENDIX B - 2018/19 AUDIT PLAN PROJECTED START DATES

| October | November | December | January | February | March |
|------------------------------|---|--------------------------------------|-------------------------------------|------------------------------------|-------|
| Council Tax (shared plan) | NDR (shared plan) | Treasury Management (shared plan) | Creditors (shared plan) | Budget Monitoring (shared plan) | |
| Debtors (shared plan) | Benefits (shared plan) | | Main Accounting (shared plan) | | |
| Risk Management | Payroll (shared plan) | | Commercial Strategy | | |
| | IT Contract Management (shared plan) | | IT Operations (shared plan) | | |

***Notes:**

- Revenues & Benefits System Parameter Testing scheduled for April 2018 - remainder of Benefits and NDR work due Q3.

APPENDIX C - REVISED ASSURANCE DEFINITIONS/PRIORITY LEVELS

| Assurance Level | Definition |
|-----------------|--|
| Good | The design and operation of the internal control framework is effective, thereby ensuring that the key risks in scope are being well managed and core objectives will likely be achieved. There are minor reportable audit findings. |
| Satisfactory | The internal control framework is largely working well in managing the key risks in scope, with some audit findings related to the current arrangements. |
| Limited | The system of internal control is only partially effective, with important audit findings in key areas. Improvement in the design and/or operation of the control environment is necessary to gain assurance risks are being managed to an acceptable level, and core objectives will be achieved. |
| No | The system of internal control has serious gaps, and controls are not effective in managing the key risks in scope. It is highly unlikely that core objectives will be met without urgent management intervention. |

| Priority Level | | Definition |
|----------------|----------------|--|
| Corporate | Critical | Audit findings which, in the present state, represent a serious risk to the organisation as a whole, i.e. reputation, financial resources and / or compliance with regulations. Management action to implement the appropriate controls is required immediately. |
| Service | High | Audit findings indicate a serious weakness or breakdown in control environment, which, if untreated by management intervention, is highly likely to put achievement of core service objectives at risk. Remedial action is required urgently. |
| | Medium | Audit findings which, if not treated by appropriate management action, are likely to put achievement of some of the core service objectives at risk. Remedial action is required in a timely manner. |
| | Low / Advisory | Audit findings indicate opportunities to implement good or best practice, which, if adopted, will enhance the control environment. The appropriate solution should be implemented as soon as is practically possible. |

Audit Plan 2015/16

| Data Protection 2015/16 | | | | | | | |
|---|--|----------|--|----------------------------------|-----------------|--------------------|--|
| Final report issued October 2015 | | | | | | | |
| Ref No. | Recommendation | Priority | Action to Date | Responsibility | Deadline | Resolved * or ✓ | Revised Deadline |
| 02 | The Authority should also consider putting in place an overarching Data Sharing Protocol / Policy, which would provide a framework for the authority, helping them adopt good practices with regard to Data Sharing. | Medium | Head of Democracy and Governance to develop a protocol. Position – November 2015 Not yet due Position – February 2016 Not started due to work commitments. Position – June 2016 Not yet due. Position – September 2016 Still to be developed. Position – November 2016 Draft being looked at. Position – February 2017 Still to be progressed. Position – June 2017 Due to the GDPR to be introduced from May 2018 we will need to review our whole DP processes. A working group is being set up to consider the implications Position – September 2017 Working group established. Data audit being | Head of Democracy and Governance | 31 January 2016 | ✓ | 30 June 2016 1 January 2017 1 June 2017 31 May 2018 |

| Data Protection 2015/16 | | | | | | | |
|----------------------------------|----------------|----------|---|----------------|----------|--------------------|---------------------|
| Final report issued October 2015 | | | | | | | |
| Ref No. | Recommendation | Priority | Action to Date | Responsibility | Deadline | Resolved * or ✓ | Revised Deadline |
| | | | undertaken as part of the service transformation project. Position – November 2017 Data audits being worked through. Position – February 2018 Contracts with third parties and data sharing agreements are being looked at to ensure GDPR compliance. Position – July 2018 Following GDPR coming into effect on 25 May 2018 we have entered into a number of data sharing agreements with others. A model data sharing agreement has been developed. The new Data Protection Officer is speaking to services to ensure we have captured any Data Sharing agreements needed. | | | | |

| Safeguarding 2015/16 | | | | | | | |
|-----------------------------------|---|----------|---|-------------------------------|--------------------------------|--------------------|---------------------|
| Final report issued November 2015 | | | | | | | |
| Ref No. | Recommendation | Priority | Action to Date | Responsibility | Deadline | Resolved * or ✓ | Revised Deadline |
| 01 | We recommend that the next review be approved by Leadership Team and Members. | Medium | Agreed, will take next review to Leadership Team and Cabinet. | Culture and Play Section Head | 31 January 2016 (Leadership | * | 31 March 2016 |

| Safeguarding 2015/16 | | | | | | | |
|-----------------------------------|----------------|----------|---|--|----------|--------------------|---|
| Final report issued November 2015 | | | | | | | |
| Ref No. | Recommendation | Priority | Action to Date | Responsibility | Deadline | Resolved * or ✓ | Revised Deadline |
| | | | <p>Position – February 2016 Leadership Team report re- scheduled for March 2016.</p> <p>Position – June 2016 Due to recent structure changes, a report to CABINET to be moved till the Autumn to allow time to have a review of Safeguarding roles and responsibilities. The current structure remains and CSE has been included in the policy and procedures.</p> <p>Position – September 2016 LT report scheduled for October.</p> <p>Position – November 2016 Due to changes in service provision e.g. recent cessation of direct provision of Play Services, it has been agreed to conduct a full and comprehensive review of safeguarding roles, procedures, policy and resources between April – July 2017. In the interim the Section Head for Culture and Play will provide the lead, conduct a self-assessment and make any relevant recommendations to LT for the review team to consider.</p> <p>Position – February 2017 In progress</p> <p>Position – June 2017 The lead for the review has been allocated to the Head of Environmental Services and Licensing. This allows the Head of Culture and Events to manage the existing day to day matters of safeguarding whilst the review takes place. The Head of Culture and Events</p> | Head of Environmental Health & Licensing | Team) | | <p>31 October 2016</p> <p>31 July 2017</p> <p>31 October 2017</p> <p>31 January 2018</p> <p>30 June 2018</p> <p>30 Sept 2018</p> |

| Safeguarding 2015/16 | | | | | | | |
|-----------------------------------|----------------|----------|---|----------------|----------|--------------------|---------------------|
| Final report issued November 2015 | | | | | | | |
| Ref No. | Recommendation | Priority | Action to Date | Responsibility | Deadline | Resolved x or ✓ | Revised Deadline |
| | | | <p>has developed a brief for the review which is being developed. The Review is set to be completed in October 2017 with implementation now scheduled for April 2018.</p> <p>Position – September 2017 Review scope being approved ready for implementation. Completion date should be revised as whilst the review will be complete the report to leadership team will require an implementation plan so this will be ready in January to enable implementation by April as previously reported.</p> <p>Position – November 2017 Review in progress, project team agreed, brief agreed and PID being developed for final approval.</p> <p>Position – February 2018 PID approved and procurement completed for external consultant to undertake review. Timescales to allow proper review mean a revised date of June 2018 for report to leadership team that will include action/improvement plan. In addition this will be timed to incorporate any outcomes from the self-assessment and feedback from Herts County Council who are meeting with the Managing Director and Safeguarding Lead in March 2018.</p> <p>Position – July 2018 Difficulty in finding a suitable consultant led to delays. A contract was finally awarded in April and the review will be</p> | | | | |

| Safeguarding 2015/16 | | | | | | | |
|-----------------------------------|----------------|----------|--|----------------|----------|--------------------|---------------------|
| Final report issued November 2015 | | | | | | | |
| Ref No. | Recommendation | Priority | Action to Date | Responsibility | Deadline | Resolved * or ✓ | Revised Deadline |
| | | | complete in July. Informal feedback has already been provided. The leadership team report will therefore be taken in September 2018. | | | | |

Audit Plan 2016/17

| Tree Surveying 2016/17 | | | | | | | |
|--------------------------------|--|---------------------|--|---|--|--------------------|---|
| Final report issued April 2017 | | | | | | | |
| Ref No. | Recommendation | Priority | Action to Date | Responsibility | Deadline | Resolved * or ✓ | Revised Deadline |
| 01 | <p>We recommend that during the review process to finalise the Woodland and Tree Strategy, the Council ensures that the strategy addresses the following:</p> <p>a) Measurement of the aims and objectives contained within the strategy;</p> <p>b) Frequency of inspections to be completed, both routine and high risk trees; and</p> <p>Detail of the maintenance programmes to be adopted.</p> | Merits Attention | <p>The strategy is meant to be an overview of trees and woodlands and intended to take a more strategic overview of tree and woodland management in the Borough. However, what this has raised is that the specification in the Parks and Open Spaces contract documentation, detailing what is required of Veolia does not cover enough detail in relation to planned maintenance and there is a clear emphasis on reactive management rather than proactive management. A review of the specification needs to be undertaken and ensure that the Strategy is aligned with this.</p> <p>Position – June 2017 As above.</p> <p>Position – September 2017 As above but delayed due to Cassiobury Park operational issues.</p> <p>Position – November 2017 No update received.</p> <p>Position – February 2018 The overarching Green Spaces Strategy is currently being reviewed as part of the Local Plan 2 work and this has the wider view of Trees and Woodlands. An action plan will be</p> | Section Head Parks, Open Spaces and Projects | 30 September 2017 and to be presented to Strategic Partnership Board. | * | <p>31 December 2017</p> <p>31 May 2018</p> <p>31 July 2019</p> |

| Tree Surveying 2016/17 | | | | | | | |
|--------------------------------|---|----------|--|---|---|--------------------|--|
| Final report issued April 2017 | | | | | | | |
| Ref No. | Recommendation | Priority | Action to Date | Responsibility | Deadline | Resolved x or ✓ | Revised Deadline |
| | | | <p>updated within this to ensure trees, woodlands and biodiversity are included and the need to update the Tree and Woodland Strategy. This will eventually be approved by PFH or Cabinet.</p> <p>Position – July 2018 The review of the Green Spaces Strategy is still underway and is tied up with the Local Plan 2 amends. The extension for the Veolia Contract is now currently being negotiated and this will be an opportune time to a) amend and agree the strategy and b) update the specification.</p> | | | | |
| 02 | <p>We recommend that the Council develops a planned approach to tree inspections that is forward looking, proactive and achievable.</p> <p>An inspection programme should be developed that allows prioritisation of inspections for high risk trees but also supports the Council in inspecting all trees within a three year rolling period.</p> <p>As tree inspections are contracted to Veolia, the Council may wish to consider requesting reports on the number of trees inspected each month / quarter to verify that the contractor is on target to complete all inspections due.</p> | Medium | <p>As above, this needs to be re-visited and assessed by the WBC client team as was not in the original specification. A report will be presented to Strategic Partnership Board as this will impact on the current contract and will result in a contract variation.</p> <p>Position – June 2017 As above.</p> <p>Position – September 2017 As above but delayed due to Cassiobury Park operational issues.</p> <p>Position – November 2017 No update received.</p> <p>Position – February 2018 The overarching Green Spaces Strategy is currently being reviewed as part of the Local Plan 2 work and this has the wider view of</p> | Section Head Parks, Open Spaces and Projects | 30 September 2017 and to be presented to Strategic Partnership Board. | ✓ | <p>31 December 2017</p> <p>31 May 2018</p> |

| Tree Surveying 2016/17 | | | | | | | |
|--------------------------------|----------------|----------|---|----------------|----------|--------------------|---------------------|
| Final report issued April 2017 | | | | | | | |
| Ref No. | Recommendation | Priority | Action to Date | Responsibility | Deadline | Resolved x or ✓ | Revised Deadline |
| | | | <p>Trees and Woodlands. An action plan will be updated within this to ensure trees, woodlands and biodiversity are included and the need to update the Tree and Woodland Strategy. This will eventually be approved by PFH or Cabinet.</p> <p>Position – July 2018 Generally our trees are inspected every three years. WBC are responsible for their trees (generally parks, cemetery and other pieces of land) , which Veolia manage on our behalf. WBC are responsible for managing the highway trees on behalf of HCC, which Veolia manage for WBC.</p> <p>In terms of risk, the inspections should pick up any potential defects and pest and diseases. Veolia’s tree officer is also QTRA(Quantified Tree Risk Assessment) qualified so he is able to give potentially dangerous trees a risk factor and act accordingly. Veolia currently have a company carrying out visual survey and pheromone trap survey as part of the Forestry Commission Oak Processionary Moth control program. The pheromone survey this year consists of 16 transects radiating out from the outer limit of known infestations. Each transect has 18 or 19 traps placed 1 km apart: a total of 300 traps some of which fall within the borough.</p> | | | | |

| Tree Surveying 2016/17 | | | | | | | |
|--------------------------------|---|---------------------|--|---------------------------|--------------|--------------------|--|
| Final report issued April 2017 | | | | | | | |
| Ref No. | Recommendation | Priority | Action to Date | Responsibility | Deadline | Resolved * or ✓ | Revised Deadline |
| 03 | <p>We recommend that risk assessments are completed that assess the impact and likelihood of emerging risks.</p> <p>We recommend that the risk assessments include, but are not limited to:</p> <ul style="list-style-type: none"> a) Tree disease; b) Vandalism; and c) Storm damage. <p>The risks should be considered when developing the inspection programme, recommended at 2 above.</p> | Merits Attention | <p>Whilst individual risks can be quantified regarding condition by the application of a proprietary system such as QTRA (Quantified Tree Risk Assessment), this system would require a surveyor to be trained but can be activated on Ezytreev at no additional cost and could be incorporated into inspections. To quantify the risks in a, b and c are more difficult to assess and we would need more clarity on this.</p> <p>Position – June 2017 No courses available until September / October 2017 but we will register an interest.</p> <p>Position – September 2017 As above but delayed due to Cassiobury Park operational issues.</p> <p>Position – November 2017 No update received.</p> <p>Position – February 2018 The overarching Green Spaces Strategy is currently being reviewed as part of the Local Plan 2 work and this has the wider view of Trees and Woodlands. An action plan will be updated within this to ensure trees, woodlands and biodiversity are included and the need to update the Tree and Woodland Strategy. This will eventually be approved by PFH or Cabinet.</p> <p>Position – July 2018 See above.</p> | Arboricultural Officer | 30 June 2017 | ✓ | <p>30 Sept 2017 and to be presented to Strategic Partnership Board.</p> <p>31 December 2017</p> <p>31 May 2018</p> |

| Tree Surveying 2016/17 | | | | | | | |
|--------------------------------|--|----------|---|---|---|--------------------|---|
| Final report issued April 2017 | | | | | | | |
| Ref No. | Recommendation | Priority | Action to Date | Responsibility | Deadline | Resolved * or ✓ | Revised Deadline |
| 04 | <p>We recommend that a maintenance programme is developed and implemented.</p> <p>The maintenance programme should consider the works that have been identified from inspections completed, the priority level given and the risk indicator of the tree.</p> <p>The maintenance programme should be fully costed to provide the Council with a tool for setting the budget for tree related works.</p> | Medium | <p>A proactive maintenance programme does need to be developed and costed – additional funding may be required to carry out an updated survey.</p> <p>The figure of 5,150 trees requiring work includes all work both safety and what could be described as desirable and not essential therefore gives a higher weighted figure.</p> <p>Position – June 2017 As above.</p> <p>Position – September 2017 As above but delayed due to Cassiobury Park operational issues.</p> <p>Position – November 2017 No update received.</p> <p>Position – February 2018 The overarching Green Spaces Strategy is currently being reviewed as part of the Local Plan 2 work and this has the wider view of Trees and Woodlands. An action plan will be updated within this to ensure trees, woodlands and biodiversity are included and the need to update the Tree and Woodland Strategy. This will eventually be approved by PFH or Cabinet.</p> <p>Position – July 2018 The review of the Green Spaces Strategy is still underway and is tied up with the Local Plan 2 amends. The extension for the Veolia Contract is now currently being negotiated and this will be an opportune</p> | Section Head Parks, Open Spaces and Projects | 30 September 2017 and to be presented to Strategic Partnership Board. | * | <p>31 December 2017</p> <p>31 May 2018</p> <p>31 July 2019</p> |

| Tree Surveying 2016/17 | | | | | | | |
|--------------------------------|--|----------|--|---|---|--------------------|---|
| Final report issued April 2017 | | | | | | | |
| Ref No. | Recommendation | Priority | Action to Date | Responsibility | Deadline | Resolved * or ✓ | Revised Deadline |
| | | | time to a) amend and agree the strategy and b) update the specification | | | | |
| 05 | We recommend that, in order to ensure continuity of service, that policies and procedures relating to tree inspections, maintenance and works are developed. | Medium | <p>As above, this needs to be re-visited and assessed by the WBC client team as was not in the original specification. A report will be presented to Strategic Partnership Board as this will impact on the current contract and will result in a contract variation.</p> <p>Position – June 2017 As above.</p> <p>Position – September 2017 As above but delayed due to Cassiobury Park operational issues.</p> <p>Position – November 2017 No update received.</p> <p>Position – February 2018 The overarching Green Spaces Strategy is currently being reviewed as part of the Local Plan 2 work and this has the wider view of Trees and Woodlands. An action plan will be updated within this to ensure trees, woodlands and biodiversity are included and the need to update the Tree and Woodland Strategy. This will eventually be approved by PFH or Cabinet.</p> <p>Position – July 2018 The review of the Green Spaces Strategy is still underway and is tied up with the Local Plan 2 amends. The extension for the Veolia Contract is now currently being</p> | Section Head Parks, Open Spaces and Projects | 30 September 2017 and to be presented to Strategic Partnership Board. | * | <p>31 December 2017</p> <p>31 May 2018</p> <p>31 July 2019</p> |

| Tree Surveying 2016/17 | | | | | | | |
|--------------------------------|----------------|----------|--|----------------|----------|--------------------|---------------------|
| Final report issued April 2017 | | | | | | | |
| Ref No. | Recommendation | Priority | Action to Date | Responsibility | Deadline | Resolved * or ✓ | Revised Deadline |
| | | | negotiated and this will be an opportune time to a) amend and agree the strategy and b) update the specification. | | | | |

| Starters & Leavers 2016/17 | | | | | | | |
|------------------------------|---|----------|--|---------------------------------|--------------|--------------------|--|
| Final report issued May 2017 | | | | | | | |
| Ref No. | Recommendation | Priority | Action to Date | Responsibility | Deadline | Resolved * or ✓ | Revised Deadline |
| 03 | We recommend that the Organisational Development team should ensure that starters complete all mandatory courses and reminders are sent to line managers where necessary. | Medium | <p>Agreed</p> <p>Position – June 2017 In progress.</p> <p>Position – September 2017 At present, the OD team receive an automated email via RL alerting them of new starters. A welcome email is sent, including log in details for the elearning they need to undertake. At present we are relying on the member of staff/manager to complete these as due to technical issues with Vine (the software provider for the elearning), we are currently unable to run a reliable report on who has/has not completed the elearning so it would not be possible for us to chase them. The Council's e-learning platform is being upgraded from October 2017, this will include updating our modules, improved user friendliness and access to reporting tools, so that HR and managers can review staff completion levels.</p> | HR Managers (job share post) | 31 July 2017 | ✓ | <p>31 December 2017</p> <p>30 April 2018</p> |

| Starters & Leavers 2016/17 | | | | | | | |
|------------------------------|----------------|----------|---|----------------|----------|--------------------|---------------------|
| Final report issued May 2017 | | | | | | | |
| Ref No. | Recommendation | Priority | Action to Date | Responsibility | Deadline | Resolved x or ✓ | Revised Deadline |
| | | | <p>Once these technical issues have been ironed out, we will be able to run a report of all new starters per quarter and confirm they completed their e-learning modules.</p> <p>A timeline is being reviewed with the supplier for our upgrade but will be in place by end December 2017 at the latest.</p> <p>Position – November 2017 Plans are still moving ahead for a new e-learning platform and reporting tools in December. The provider will be coming in to carry out a demonstration shortly.</p> <p>In the meantime, the e-learning compliance is:</p> <ul style="list-style-type: none"> - Review new starter spreadsheet for starters - Check e-learning compliance (3-months from start date) (This will tie in with the 3-month probation period when all e-learning should be completed and managers do have this on their induction checklist) - Send reminder to Staff / Manager to complete e-learning - Follow up with staff monthly. <p>Position – February 2018 The contract with our existing provider is being reviewed; our existing contract expires 30 April 2018, rather than rely on a 'quick report fix' and in-line with the digital transformation and improving administrative efficiency, a</p> | | | | |

| Starters & Leavers 2016/17 | | | | | | | |
|------------------------------|----------------|----------|---|----------------|----------|--------------------|---------------------|
| Final report issued May 2017 | | | | | | | |
| Ref No. | Recommendation | Priority | Action to Date | Responsibility | Deadline | Resolved x or ✓ | Revised Deadline |
| | | | <p>recommendation is being proposed to the Council's leadership team to upgrade our e-learning offer to an automated LMS, either through our current provider (Creative Learning Solutions) or Hertfordshire County Council. It has been recognised that our e-learning platform requires modernisation.</p> <p>The upgrade will include:</p> <ul style="list-style-type: none"> - A managed service with improved reporting to monitor e-learning compliance. This will include quarterly reports for HR and Subject Matter Experts to pro-actively review compliance (this will remove the technical errors the Council has been facing regarding reporting) - Increased access to content: a suite of over 50 mandatory, personal & professional modules - Modernise how staff access e-learning and learning opportunities - Updating our existing Moodle themes (modernise the image / look of the platform) - Use of Plugins to enable videos and webinars (phase 2) - Track and Update one system with staff training records (phase 2) <p>The project is going to our IT Steering Group on 27th Feb for approval so firm dates for implementation will be developed following this.</p> <p>Position – July 2018 The existing system is now working</p> | | | | |

| Starters & Leavers 2016/17 | | | | | | | |
|---------------------------------------|----------------|----------|--|----------------|----------|--------------------|---------------------|
| Final report issued May 2017 | | | | | | | |
| Ref No. | Recommendation | Priority | Action to Date | Responsibility | Deadline | Resolved * or ✓ | Revised Deadline |
| | | | correctly and so we will be able to run reports on who has completed the elearning packages necessary and remind managers where this has not happened. This will be an interim arrangement until our new system is put in place in April 2019. At this point, we will of course continue to ensure this information is provided. | | | | |

Audit Plan 2017/18

| Follow Up of IT Audit Recommendations and Extended DR Scope 2017/18 | | | | | | | |
|--|---|----------|---|------------------|--------------|--------------------|-----------------------|
| Final report issued August 2017 | | | | | | | |
| Ref No. | Recommendation | Priority | Action to Date | Responsibility | Deadline | Resolved * or ✓ | Revised Deadline |
| 04 | <p>The status of the rollout of the MDM solution to mobile devices should be reported on to senior management.</p> <p>Issues encountered should be assessed and appropriate action taken to prevent the rollout from being delayed.</p> | Medium | <p>Agreed - The MDM roll out will be monitored.</p> <p>Position - September 2017 As above – final report only issued recently.</p> <p>Position – November 2017 On track. Testing for MDM solution (Mobile Iron), procured earlier this year. This will be deployed as part of the Active Directory migration project and installed on all corporate mobile devices e.g. corporate mobile phones and surface pro devices. Laptops will be encrypted as part of the same process. Testing is already underway.</p> <p>Position – February 2018 On track. Installation and configuration complete. Pilot user rollout for testing to commenced Feb 2018.</p> <p>Position – July 2018 Rollout commenced in line with the active directory and exchange migration. 105 users with Mobile device management solution installed. Active Directory and Exchange migration scheduled to completed end of August 2018.</p> | ICT Section Head | 30 June 2018 | * | 31 August 2018 |

| Cyber Security 2017/18 Final report issued September 2017 | | | | | | | |
|---|--|----------|--|------------------|--------------|--------------------|-----------------------|
| Ref No. | Recommendation | Priority | Action to Date | Responsibility | Deadline | Resolved x or ✓ | Revised Deadline |
| 02 | <p>All devices that are running unsupported operating systems should be upgraded to run operating systems that are supported by the developer.</p> <p>Where it is not possible to upgrade the operating system of a device, it must be isolated from the Councils' IT network and appropriate security controls implemented.</p> | High | <p>Agreed – This will be discussed with the relevant IT system owners in order to agree the best way forward to migrate off of legacy operating systems.</p> <p>TRDC XP machines – down to: 2</p> <p>WBC XP machines – down to: 0</p> <p>Decommissioning is part of the core infrastructure programme. Since Jan 2017 67 servers have been decommissioned.</p> <p>Position - September 2017 As above – final report only recently issued.</p> <p>Position – November 2017 Significant progress. 96 servers have now been decommissioned. There are 45 remaining with an unsupported operating system installed. All servers have been reviewed and there is an associated plan in place to upgrade and/or decommission. The majority of these services have associated services or impact line of business applications, and need to be upgraded in line with services.</p> <p>TRDC XP machine: 1. This is a system that provides telephone reports. The hardware and OS has been further secured, reducing the risk, by removing all Internet and Email access.</p> | ICT Section Head | 30 June 2018 | x | 31 August 2018 |

| Cyber Security 2017/18 | | | | | | | |
|------------------------------------|---|----------|--|------------------|--------------|--------------------|---------------------|
| Final report issued September 2017 | | | | | | | |
| Ref No. | Recommendation | Priority | Action to Date | Responsibility | Deadline | Resolved x or ✓ | Revised Deadline |
| | | | <p>Position – February 2018 On track. Further decommissioning / upgrades of servers completed.</p> <p>Position – July 2018 Through the life of the core infrastructure programme over 150 out of support servers have been decommissioned or upgraded.</p> <p>36 servers has been identified that will remain on an unsupported operating system for the next 6 months to a year, whilst the applications are replaced, upgraded.</p> <p>Plan to move 36 servers to a “walled garden” in place and specifics dependencies identified.</p> <p>PSN (Public Services Network) submission due end of August 2018.</p> | | | | |
| 06 | <p>There should be a record of the configuration of the Councils’ firewalls, which includes but is not limited to:</p> <ul style="list-style-type: none"> • The purpose of all of the rules and the associated services • The expected configuration and activity for each rule • The member of staff that requested the rule • The member of staff that approved the rule. | Medium | <p>Agreed – The IT network diagram has now been updated and the review of the firewall rules is ongoing.</p> <p>Position - September 2017 As above – final report only recently issued.</p> <p>Position – November 2017 This is underway. All firewall changes already go through a change process and there is now a policy and associated procedure in place in order to inform a central infrastructure document where all firewall rules are</p> | ICT Section Head | 30 June 2018 | ✓ | |

| Cyber Security 2017/18 | | | | | | | |
|------------------------------------|---|----------|---|----------------|----------|--------------------|---------------------|
| Final report issued September 2017 | | | | | | | |
| Ref No. | Recommendation | Priority | Action to Date | Responsibility | Deadline | Resolved * or ✓ | Revised Deadline |
| | <p>Firewall rules should be reviewed on a routine basis.</p> <p>The IT network diagram should be updated so that it accurately reflects the design of the IT network.</p> | | <p>recorded. The retrospective piece is underway, however this is a time-consuming piece of work.</p> <p>Position – February 2018 On track.</p> <p>Position – July 2018 All firewall rules documented with an on-going process in place to review firewall rules.</p> | | | | |

| Procurement Process – Contract Signing 2017/18 | | | | | | | |
|--|---|----------|---|------------------------|---------------|--------------------|---------------------|
| Final report issued September 2017 | | | | | | | |
| Ref No. | Recommendation | Priority | Action to Date | Responsibility | Deadline | Resolved * or ✓ | Revised Deadline |
| 01 | <p>We recommend that:</p> <p>a) Contract Managers are given sufficient training to understand what a Letter of Intent is and when it is required.</p> | Medium | <p>Agreed</p> <p>Position - November 2017 In progress.</p> <p>Position – February 2018 Letter of Intent Lunch & Learn session arranged with HR for Wednesday 25th April 2018.</p> <p>Position - July 2018 The Letter of Intent Lunch & Learn session was held on 25th April and received good</p> | Procurement Manager | 31 March 2018 | ✓ | 30 April 2018 |

| Procurement Process – Contract Signing 2017/18 | | | | | | | |
|---|----------------|----------|------------------------------------|----------------|----------|--------------------|---------------------|
| Final report issued September 2017 | | | | | | | |
| Ref No. | Recommendation | Priority | Action to Date | Responsibility | Deadline | Resolved * or ✓ | Revised Deadline |
| | | | feedback from participants. | | | | |

| Council Tax 2017/18 | | | | | | | |
|-----------------------------------|---|----------|--|---------------------|------------------|--------------------|---------------------|
| Final report issued November 2017 | | | | | | | |
| Ref No. | Recommendation | Priority | Action to Date | Responsibility | Deadline | Resolved * or ✓ | Revised Deadline |
| 02 | <p>Revenues Officers should be reminded to enter review dates for Disabled Discounts.</p> <p>An exercise should be performed to check existing Disabled Discount cases to ensure that review dates are in place. This review should be undertaken annually in future.</p> | Medium | <p>Billing Team Leader to review with the assistance of our Inspectors annually.</p> <p>Position – February 2018 Accounts targeted and reviewed template prior to issuing annual review.</p> <p>Position – July 2018 Survey forms were issued March, 2018 and review now completed for 2018, with Inspectors involvement also.</p> | Billing Team Leader | 31 December 2017 | ✓ | 31 March 2018 |

| Payroll 2017/18 | | | | | | | |
|-----------------------------------|--|---------------------|---|-------------------------|------------------|--------------------|---------------------|
| Final report issued February 2018 | | | | | | | |
| Ref No. | Recommendation | Priority | Action to Date | Responsibility | Deadline | Resolved * or ✓ | Revised Deadline |
| 01 | We recommend that the current arrangement for both HR Co-ordinators to sign-off Payroll BACS authorisation forms is reviewed and | Merits Attention | We will ensure that payroll is signed off each month by one member of the HR Management team (consisting of Nicky Sharp, Loraine Sibson and Terry Baldwin (starts on 26 th | HR Manager (Operations) | 23 February 2018 | ✓ | |

| Payroll 2017/18 | | | | | | | |
|-----------------------------------|--|----------|--|----------------|----------|--------------------|---------------------|
| Final report issued February 2018 | | | | | | | |
| Ref No. | Recommendation | Priority | Action to Date | Responsibility | Deadline | Resolved * or ✓ | Revised Deadline |
| | that a signature is obtained instead from a member of HR Management. | | <p>March 2018). This will be in addition to one of the HR Co-ordinators. Nicky and Loraine are already set up as authorised signatories and we will ensure we set Terry up as soon as he starts.</p> <p>Position – July 2018 This is now in place and all members of the HR Management Team have been set up as “trusted sources” and able to sign off payroll.</p> | | | | |

| Creditors 2017/18 | | | | | | | |
|--------------------------------|---|----------|--|------------------------|------------|--------------------|---------------------|
| Final report issued April 2018 | | | | | | | |
| Ref No. | Recommendation | Priority | Action to Date | Responsibility | Deadline | Resolved * or ✓ | Revised Deadline |
| 01 | We recommend that evidence of the changes made and approval are retained. | Medium | <p>Agreed.</p> <p>Position - July 2018 We have built a supplier change form in FPM which has workflow and notes and where applicable attachments are added.</p> | Senior Finance Officer | 1 May 2018 | ✓ | |
| 02 | <p>We recommend that Finance ensure that where adjustments are made to the cost code, adequate explanation is included.</p> <p>We also recommend that</p> | Medium | <p>Agreed. I will look into this to establish what the Finance system can do for us.</p> <p>Position - July 2018 We are looking at duplicate payment report writing. We have the data we just need to</p> | Senior Finance Officer | 1 May 2018 | * | 1 Sept 2018 |

| Creditors 2017/18 | | | | | | | |
|--------------------------------|--|---------------------|---|---------------------------|------------|--------------------|---------------------|
| Final report issued April 2018 | | | | | | | |
| Ref No. | Recommendation | Priority | Action to Date | Responsibility | Deadline | Resolved * or ✓ | Revised Deadline |
| | consideration is given to running and checking duplicate payment reports to determine the scale of duplications and the number of credit notes raised and reasons. | | pivot table it etc. | | | | |
| 03 | We recommend that Finance remind services at both Councils of the need to raise purchase orders for all the goods and services purchased prior to receiving them. | Merits Attention | Agreed. Position - July 2018 We have now gone 'No Po-No Pay'. Suppliers and staff have been made aware. | Senior Finance Officer | 1 May 2018 | ✓ | |

Agenda Item 10

Report to: Audit Committee

Date of meeting: 26 July 2018

Report of: Martin Henwood – Interim Head of Finance (shared services)

Title: Annual Governance Statement (AGS) 2017/18

1.0 SUMMARY

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

2.0 RECOMMENDATIONS

2.1 That, the Committee considers and approves the Annual Governance Statement (AGS) attached as Appendix 1,

2.2 That, subject to any changes required prior to their signing, the AGS be included in the Statement of Accounts for 2017/18.

Contact Officer:

For further information on this report please contact: -
Martin Henwood, Interim Head of Finance, Shared Services
telephone extension: 7188
email: martin.henwood@threerivers.gov.uk

Report approved by: Alison Scott, Head of Finance

3.0 DETAILS

3.1 *The Report of the Committee on the Financial Aspects of Corporate Governance* (the Cadbury Report 1992) identified three fundamental principles of corporate governance – openness, integrity and accountability.

3.2 The Committee on Standards in Public Life (the Nolan Committee 1995) stated that the principles of public life are selflessness, integrity, objectivity, accountability, openness, honesty and leadership.

3.3 In 2001, the Chartered Institute of Public Finance and Accountancy (CIPFA) and the Society of Local Authority Chief Executives (SOLACE) published

Corporate Governance in Local Government – A Keystone for Community Governance: Framework. This set out best practice for authorities to develop their own locally adopted codes.

- 3.4 In June 2007, CIPFA and SOLACE published *Delivering Good Governance in Local Government: Framework*. This recommended that a review of the effectiveness of the system of internal control should be reported in an AGS. The Framework informed authorities in England that its provisions were mandatory from 2007/08.
- 3.5 In March 2010, CIPFA published an Application Note to the Framework dealing with the *CIPFA Statement on the Role of the Chief Financial Officer in Local Government (2010)*. This extended the contents of the AGS to include a specific statement on whether the authority's financial management arrangements conform to the governance requirements of the CIPFA Statement, and where they do not, to explain why and how they deliver the same impact.
- 3.6 Regulation 4 of *The Accounts and Audit (England) Regulations 2011* requires the Council to:
- Ensure that it has a sound system of internal control;
 - Conduct a review at least once a year of the effectiveness of its system of internal control;
 - Consider the findings of the review (either at a committee meeting or at Council) and, following that consideration, approve an AGS prepared in accordance with proper practices, and,
 - Ensure that the AGS accompanies the Statement of Accounts (amending the need to produce a Statement on Internal Control),
- 3.7 The *Code of Practice on Local Authority Accounting in the United Kingdom 2015/16* (CIPFA/LASAAC) states that the preparation of an AGS fulfils the statutory requirement for a local authority to conduct a review at least once in each financial year of the effectiveness of its system of internal control, and that authorities should include an AGS reporting on the review in its Statement of Accounts. It also says that:
- The AGS should relate to the governance system as it applied during the financial year for the accounts that it accompanies;

- Significant events or developments relating to the governance system that occur between the year-end and the date on which the Statement of Accounts is signed by the responsible financial officer should be reported;
- Where an authority undertakes significant activities through group relationships, the review of the effectiveness of internal control should include the group activities

3.8 In April 2016, CIPFA/SOLACE published a 'Delivering Good Governance in Local Government: Framework and Guidance' that reflects the International Framework: Good Governance in the Public Sector (CIPFA/IFAC 2004).

This Framework document is intended to be followed as best practice for developing and maintaining a local code of governance and for discharging accountability for the proper conduct of public business, through the publication of an annual governance statement that will make the adopted practice open and explicit.

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

3.10 Each head of service assurance statement poses a number of questions concerning governance. The template is attached at Appendix 4. Heads of service were asked to indicate whether the matter has been fully addressed, partly addressed or not addressed at all. Heads of service and managers have indicated that every matter has been fully addressed.

3.11 The AGS also takes into account the matters identified in the Internal Audit Annual Report for 2017/18.

3.12 In the SIAS Annual Report for 2017/18 (elsewhere on this Agenda), The Head of Assurance has provided an assurance opinion on corporate governance and risk management. This states the Council's corporate governance and risk management framework substantially complies with the best practice guidance on corporate governance issued by CIPFA/SOLACE. This conclusion is based primarily on the work undertaken by the Council and reported in its Annual Governance Statement for 2017/18.

The Head of Assurance also provided the following assurance opinions on the adequacy and effectiveness of the internal control environment in the

Council's systems, based on the programme of work undertaken by SIAS in the year:

- A substantial assurance opinion on financial systems, and
- A moderate assurance opinion on non-financial systems.

There are no qualifications to this assurance

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

3.14 The proposed AGS for 2017/18 is attached at Appendix 1. It will need to include any significant events or developments relating to the governance system that occur between the year-end and the date on which the Statement of Accounts is signed. These will be agreed with the Committee at the time.

4.0 **IMPLICATIONS**

4.1 **Financial**

4.1.1 None Specific.

4.2 **Legal Issues (Monitoring Officer)**

4.2.1 None Specific.

4.3 **Equalities**

4.3.1 None Specific.

4.4 **Potential Risks**

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

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

APPENDICES

1 Annual Governance Statement 2016/17

SCOPE OF RESPONSIBILITY

- 1 Watford Borough Council is responsible for ensuring that its business is conducted in accordance with the law and proper standards, and that public money is safeguarded and properly accounted for. The Council also has a duty under the Local Government Act 1999 to make arrangements to secure continuous improvement in the way in which its functions are exercised, having regard to a combination of economy, efficiency and effectiveness.
- 2 In discharging this overall responsibility, the Council is responsible for putting in place proper arrangements for the governance of its affairs, facilitating the effective exercise of its functions, which includes arrangements for the management of risk.
- 3 Watford Borough Council has approved and adopted a code of corporate governance which is consistent with the principles of the CIPFA/Solace Framework 'Delivering Good Governance in Local Government'. It is also in accordance with the requirements of the Accounts and Audit (England & Wales) Regulations 2015.
- 4 This Governance Statement explains how the Council has maintained sound governance during the financial year 2017/18 and also how the Council meets the requirements of regulation 6(1) of the Accounts and Audit Regulations 2015.

THE PURPOSE OF THE GOVERNANCE FRAMEWORK

- 5 The governance framework has been in place at the Council for the year ended 31 March 2018 and up to the date of approval of the annual report and statement of accounts. It comprises the systems and processes as well as the culture and values, by which the Council is directed and controlled and through which accounts to, engages with and leads the community.
- 6 The governance framework enables the Council to monitor the achievement of its strategic objectives and to consider whether those objectives have led to the delivery of appropriate and cost-effective services.
- 7 The system of internal control is a significant part of this framework and is designed to manage risk to a reasonable level. However, it cannot eliminate all risk of failure to achieve policies, aims and objectives and, therefore, can only provide reasonable and not absolute assurance of effectiveness.
- 8 The system of internal control is based on an ongoing process designed to identify and prioritise the risks to the achievement of the Council's policies, aims and objectives, to evaluate the likelihood of those risks being realised and to manage them efficiently, effectively and economically.

THE GOVERNANCE FRAMEWORK

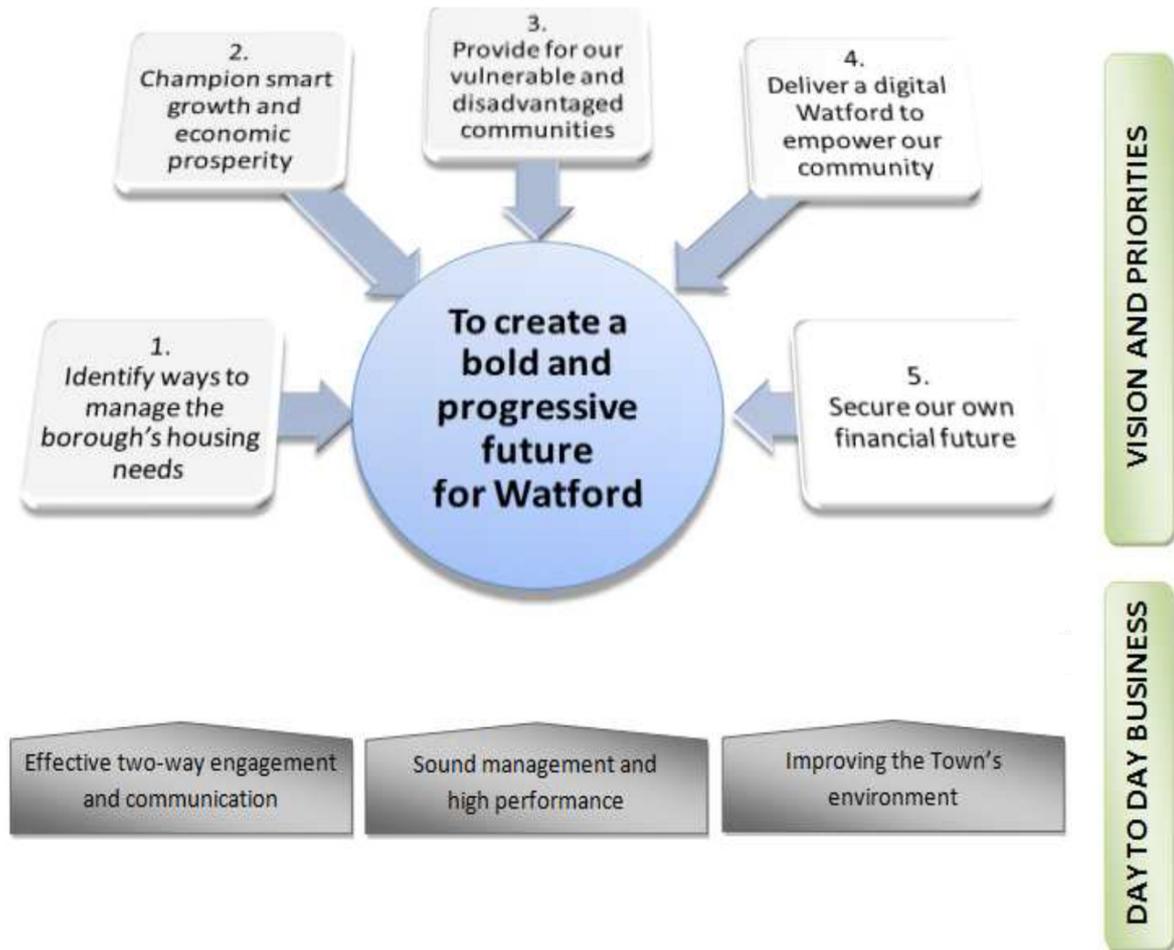
- 9 The key elements of the systems and processes that comprise the Council's governance arrangements, as per the CIPFA 'Delivering good governance in local government: Framework – Addendum' include the following:

General

- 10 Watford Borough Council operates an elected Mayor and Cabinet model of governance under the Local Government Act 2000, this places total responsibility for those functions designated as Executive Functions into the hands of the directly elected Mayor. However full Council is responsible for setting the Council's budget and agreeing the key policy framework. The Council also has established an Overview and Scrutiny Committee, Budget Panel, Outsourced Services Scrutiny Panel and task groups to scrutinise the actions of the Mayor and Cabinet and assist with policy development. In addition the Council has six further committees that cover non executive functions, these are; Licensing, Development Management, Audit, Functions, Standards and Appointments. It also has a number of advisory member groups such as Major Projects Board, Planning Advisory Group, Housing Advisory Group and the Market Working Group.
- 11 Watford Borough Council has a directly elected Mayor, which means that the community elect the person to lead the council at four yearly intervals. The Mayor is supported by a Cabinet that plays a key role in determining the overall budget and policy framework of the Council. Each member of the Cabinet has a portfolio for which they are responsible and can make decisions within their area of responsibility.
- 12 The Constitution sets out how the Council operates, how decisions are made and the procedures that are followed to ensure that these are efficient, transparent and accountable to the local community. Some of these procedures are required by law, whilst others are adopted by the Council. The Constitution is reviewed annually and is available on the Council's website and intranet.
- 13 The Council has an approved Local Code of Governance, which sets out and describes its commitment to good governance and identifies the arrangements that have been and will continue to be made to ensure its ongoing effective implementation and application in all aspects of the Council's work. The Local Code of Governance is available on the Council's website and intranet.
- 14 The Council acknowledges its responsibility for internal control, and for ensuring that its systems maintain the integrity of accounting records and safeguard its assets. These systems provide reasonable assurance as to the reliability of financial information and to maintain proper control over the income, expenditure, assets and liabilities of the Council. However, no system of internal control can provide absolute assurance against material misstatement or loss.
- 15 The Leadership Team is aware of the financial and other procedures and controls outlined in the Constitution, and senior officers are required to sign a declaration of compliance, in the form of a Management Assurance Statement at the end of each year. This evidences, amongst other things, that their staff are aware of and consistently apply the requirements of the Constitution.
- 16 Elected Members as decision-makers have to declare conflicts of interest as and when they occur, as well as on an annual basis.

Strategic Aims and Objectives

- 17 The governance framework enables the Council's key objectives as outlined in the Corporate Plan to be met and these can be summarised as follows:-



VISION:

To create a bold and progressive future for Watford

OUR OBJECTIVES:

- Identify ways to manage the borough's housing needs
- Champion smart growth and economic prosperity
- Provide for our vulnerable and disadvantaged communities
- Deliver a digital Watford to empower our community
- Secure our own financial future

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

The Council began a transformation programme of major change and improvement during the year - Watford 2020. This programme was and is about transforming how the Council operates, providing a digital infrastructure for the town to provide local businesses with a competitive advantage and enhance the quality of life of residents.

Decision Making Structures

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

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

Constitution

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

21 Copies of the Council's Constitution are available to all on the Council's website.

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

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

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

- 25 The Constitution sets out an Officers' Code of Conduct, which includes: Disclosure of Information, Political Neutrality, Potential Conflict of Interest Situation, Bribery, Corruption and Fraud, Appointments and Other Employment Matters, Outside Commitments, Personal Interests, Equality Issues, Information Security, Criminal Offences, Whistle blowing and Breaches of the Code of Conduct.
- 26 The scrutiny function within a local authority provides a necessary check upon the role of Cabinet and is a key component of corporate governance. At Watford it is co-ordinated through the Overview and Scrutiny Committee, which can review Cabinet decisions and service performance, the Council has set up an Outsourced Services Scrutiny Panel as a standing scrutiny panel to scrutinise the activities of functions undertaken by external providers on the council's behalf. In addition the Standards Committee considers member conduct and the Budget Panel considers financial issues in a non political forum. Finally, the Audit Committee reviews the overall governance arrangements including the service related control and risk management environment. The Audit Committee also considers the response to Freedom of Information requests, the Ombudsman's annual report, risk management, Regulation of Investigatory Powers Act as well as annual accounts and treasury management (investment) policies.
- 27 The Council's protocols and procedures are reviewed and updated on a regular basis for standing orders, financial regulations, a scheme of delegation and supporting procedure notes/ manuals clearly defining how decisions are taken and the process and controls required to manage risks. Compliance with established policies, procedures, laws and regulations is achieved through a combination of training events, written policy and procedural documentation, authorisation procedures, managerial supervision, review by internal and external audit and use of the disciplinary procedure where appropriate.
- 28 Codes of Conduct defining the standards of behaviour for members, staff, our partners and the community have been developed and communicated and are available on the Council's website. These include:-
- Members Code of Conduct
 - Code of Conduct for staff
 - Anti fraud and corruption policy (including whistle blowing and anti bribery)
 - Money Laundering detection guidance
 - Members and officer protocols
 - Regular performance appraisals, linked to service and corporate objectives
 - Service standards that define the behaviour of officers
 - A Standards Committee which has a key role in promoting and maintaining high standards of conduct for members
 - Officers are subject to the standards of any professional bodies to which they belong
- 29 The Head of Democracy and Governance is the Council's Monitoring Officer and duties include: maintaining the council's Constitution; reporting on any potential or actual illegality or maladministration; and giving advice to the Mayor and councillors on the Constitution or issues of maladministration, financial impropriety or probity.
- 30 The Shared Director of Finance is the statutory Chief Finance Officer. Duties include: overall responsibility for financial administration, reporting on any actual or potential instances of illegality in expenditure, including unlawful loss or deficiency or illegal items of account, and giving advice to the council on financial planning.

Data Quality and Risk Management

- 31 The need to develop policies and guidance on data quality and assurance is essential in order to promote consistency and awareness across the organisation. To that end, the Council has a senior member of staff who acts as the Senior Information Risk Officer. Guidance documents include a Data Quality Policy, an Information Security Policy, a Data Asset Register and management training modules, all of which are on the intranet.
- 32 The governance framework is dependent upon the underlying system of internal control which is designed to manage risk to a reasonable level. The Council's approach to risk management is governed by its Risk Management Strategy which is updated annually and approved by Leadership Team and the Audit Committee. This Strategy underpins the Corporate Risk Register which was updated and approved by the Audit Committee in December 2017 and covers major issues that will affect the achievement of the council's key objectives. The Corporate Risk Register is at a strategic/high level and is complemented by detailed project and service area registers. The Corporate Risk Register was reviewed by the Risk Management and Business Continuity Steering Group in January 2018 and then by audit committee in March 2018.
- 33 Business continuity and emergency planning are other key aspects within the corporate governance framework and again falls within the remit of the Risk Management corporate group.
- 34 The risk management section within the Partnership Framework has been revised and all committee reports contain a 'risk implications' section as an aid to decision taking. There is however a continued need to ensure an effective risk identification process occurs where the Council has outsourced the provision of services to a private sector partner.

Shared Services with Three Rivers District Council

- 35 Watford Borough Council has been a leading authority in developing a shared service for revenues, benefits, ICT, financial services, and human resources with Three Rivers District Council. Both councils also share the statutory post of Chief Financial Officer - the Shared Director of Finance.
- 36 From April 2014, the Governance arrangements for shared services changed to a lead authority model. Watford Borough Council are responsible for providing the services of ICT and human resources whilst Three Rivers District Council are responsible for providing financial services and revenues & benefits. An executive board of senior management from both councils are responsible for these services. The role of the Board covers:-

- Monitoring performance and dealing with complaints from either authority
- Resolving conflicts between competing interests amongst the authorities
- Reviewing the governance arrangements
- Dealing with matters referred up to it by the Operations Board
- Having overall supervision of the Shared Service
- Receiving annual reports on each service within the shared service.

Community Engagement

- 37 Corporate governance includes informing our community of the plans and aspirations of the council and is primarily communicated through its published Corporate Plan and the regular editions of 'About Watford'. The directly elected Mayor, Baroness Dorothy Thornhill MBE, takes the lead in ensuring there is open and effective community leadership and provides a focal point for individuals, communities, business and voluntary organisations to engage with the Council. The Mayor is also the Chair of the Borough's Local Strategic Partnership, One Watford, which continues to lead on the successful delivery of the overall vision and objectives for the town and on effectively integrating partnership working and delivery.
- 38 The Council have established twelve neighbourhood forums, which mirror the Borough's ward boundaries and each has a devolved budget of £2,500. These are organised and managed by the relevant local councillors as part of their commitment to community leadership and engagement.
- 39 The Council has established clear channels of communication with all sections of the community and other stakeholders. It provides citizens and business' with information about the Council and its spending through a leaflet that is distributed with Council Tax and Business rate bills and the publication of a summary of its key financial information through the Council magazine 'About Watford'.
- 40 A range of consultation and engagement projects are undertaken annually. This includes a regular 'Community Survey' with the Borough's Citizens' Panel and wider community, which covers a range of areas relating to the Council's services and activities, including how it spends its money and prioritises areas for focus and improvement. The Citizens Panel is refreshed regularly to ensure it is representative of the Watford community. Local residents are also invited to attend the Mayor's regular information seminars, which help build understanding across a range of areas including Council finances and the implications for future service delivery. The Watford Compact provides an agreement between the statutory and voluntary sectors in Watford to clarify and strengthen their relationship and to achieve better outcomes for individuals and for the Watford community.

REVIEW OF EFFECTIVENESS

- 41 In accordance with recent external audit guidance, the review of the effectiveness of the governance framework will focus upon significant weaknesses and the 'big picture'. If issues have not been highlighted then that is because current governance arrangements have proved fit for purpose.
- 42 The review of effectiveness is informed by the work of the executive managers within the Council who have responsibility for the development and maintenance of the governance environment, the Annual Report of the Head of Assurance for the Shared Internal Audit Service and also by comments made by the external auditors and other review agencies and inspectorates. The Mayor and Portfolio Holders maintain a continuous review of the Council's policies, activities and performance of Officers both through quarterly reviews and on a day to day basis.

The Council

- 43 The full Council comprises 36 Members and an Elected Mayor. The main roles are –
- To set Watford Borough Council's Budget and Policy Framework;
 - To receive a report from the Mayor, which Councillors can then ask the questions related to the report;
 - To receive questions from the public, which are then debated by the Councillors;
 - To receive petitions from the public, which are debated by the Councillors;
 - To receive questions from Councillors with their response, these are not debated;
 - To receive motions from Councillors, which are then debated;
 - To consider any recommendations from Committees or Working Parties.
- 44 The Council met four times during 2017/18 and agendas, reports and minutes are available on the Council's website.

Cabinet

- 45 Cabinet comprises the Mayor and five members and makes decisions which are in line with the Council's overall policies and Budget. It is chaired by the Mayor and includes the Portfolio Holders appointed by her.
- 46 Each Member of Cabinet has responsibility for a range of Council functions, known as a portfolio and each portfolio-holder is required to work closely with Directors and Heads of Service and develop an in-depth knowledge of their portfolio area.
- 47 The dates of all cabinet meetings are pre-published and all decisions have been taken in public apart from a small number of reports which were considered and determined after the press and public has been lawfully excluded. Agendas, reports and minutes of the meetings are available on the Council's website.
- 48 Cabinet met seven times during 2017/18.

The Review Committees

- 49 The Council has two review committees, Overview and Scrutiny Committee and Outsourced Services Scrutiny Panel whose role is to scrutinise the decisions and performance of Cabinet and the Council as a whole.
- 50 Overview and Scrutiny Committee comprising nine members, is the over-arching scrutiny committee for Watford Borough Council. Its work includes:
- Reviewing called in Executive decisions made by Cabinet, Portfolio Holders and Officers;
 - Reviewing the Council's performance measures;
 - Monitoring the Executive decisions taken and the key decisions to be taken by Cabinet, Portfolio Holders and Officers;
 - Monitoring the progress of recommendations from previous scrutiny reviews;
 - Setting up Task Groups to review suggested topics for scrutiny;
 - Monitoring the progress of Task Groups and agreeing the final reports;
 - Setting a rolling scrutiny work programme.

51 The committee met six times in 2017/18.

52 Outsourced Services Scrutiny Panel whose role is to scrutinise and monitor the performance of outsourced services, comprises seven members and met six times during 2017/18.

Member Panels

53 There have been a number of cross-party Member Panels and Task Groups to review and monitor various areas of Council activity, e.g Community Safety Partnership Working Group, Leisure Management Contract Working Group, Management of Conservation Areas Task Group, Neighbourhood Forum Task Group, The Parking Strategy Task Group, Voluntary Sector Commissioning Framework (Community Centres) Task Group and the Chief Officers Pay Panel.

Standards Committee

54 The Standards Committee is set up as and when required to consider matters of Member conduct.

55 There was one meeting of this committee in 2017/18.

Member Allowances

56 Members Allowances were reviewed in 2014 by an Independent Remuneration Panel, which was made up of four independent members. The report and recommendations of the Independent Remuneration Panel was approved by the Full Council as part of the Budget Council meeting, details of which are available on the Council's website. The Panel did not recommend any increase in the allowances.

57 The Independent Remuneration Panel now sits on a quadrennial basis, and is therefore next due to meet in in 2018.

Senior Management

58 There are three Council Officers who have statutory appointments - the Managing Director's role as the Head of Paid Service, the Director of Finance's role as the Section 151 Officer and the Head of Democracy & Governance as the Monitoring Officer.

59 Leadership Team comprises the three statutory appointments above, plus the following officers: Deputy Managing Director - Place Shaping and Corporate Performance, Head of Community and Environmental Services, Head of Corporate Strategy & Communications, Head of Service Transformation, Head of Human Resources, Head of Finance and Head of Revenues and Benefits. Leadership Team meet every two weeks.

Performance Management

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

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

Procurement

62 The Council aims to use its resources efficiently, effectively and economically.

63 The Council has a robust set of documentation to provide guidance and advice to Members and officers to ensure that Procurement is carried out in an effective and ethical manner. This documentation includes Contract Procedure Rules and a Contract Management Toolkit. These documents are regularly reviewed to reflect changes in local requirements and EU policy and legislation.

The Audit Committee

64 The Audit Committee has comprised five members and met four times during 2017/18.

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

Internal Audit

66 Internal Audit is an assurance function that provides an independent and objective opinion to the Council on its control environment - this comprises the systems of governance, internal control and risk management - by evaluating its effectiveness in achieving the organisation's objectives.

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

68 In line with Public Sector Internal Audit Standards, an Annual Assurance Statement and Internal Audit Report was compiled and presented to the Audit Committee (at its meeting in June 2017), which:

- included an opinion on the overall adequacy and effectiveness of the Council's internal control environment
- disclosed any qualifications to that opinion, together with any reasons for the qualification
- drew attention to any issues which are judged particularly relevant to the preparation of the Annual Governance Statement.

69 The SIAS Head of Assurance Annual Report is a key source document for the Council's Annual Governance Statement. For 2017/18 this Report includes the following statements:

- In our opinion the corporate governance and risk management framework substantially complies with the best practice guidance on corporate governance issued by CIPFA/SOLACE. This conclusion is based on the work undertaken by the Council and reported in its Annual Governance Statement for 2017/18.
- A substantial assurance opinion is given on the adequacy and effectiveness of financial systems and a moderate assurance opinion on the adequacy and effectiveness of non financial systems in the internal control environment. There are no qualifications to this assurance.

The Council's External Auditors

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

71 The Annual Audit Letter 2016/17 was presented to the Audit Committee in September 2017 and the main conclusions for the year were:

- The 2016/17 accounts give a true and fair view of the Council's financial affairs and of the income and expenditure recorded by the Council; and
- The Council made proper arrangements to secure economy, efficiency and effectiveness in its use of resources for the year ending 31 March 2017.

72 The Local Government contract for the Council was awarded to EY (Ernst Young) following re-tendering by the Audit Commission ahead of its abolition in March 2015. In December 2017 EY were appointed by PSAA as auditor for Watford Borough Council for 2018/19 onwards.

SIGNIFICANT GOVERNANCE ISSUES

73 The 'normal' running of Council business has and can be controlled through the governance framework detailed in this report. No outstanding matters were brought forward from 2016/17.

Certification Statement from the Elected Mayor and the Managing Director

74 We propose to take steps over the coming financial year to address the above matters to further enhance our governance arrangements. We will also monitor the implementation of any audit recommendations that arise during the course of the year.

Signed **Date**
Peter Taylor
Mayor

Signed **Date**
Manny Lewis
Managing Director

Agenda Item 11

Report to: Audit Committee
Date of meeting: 26 July 2018
Report of: Interim Head of Finance Shared Service
Title: Treasury Management Annual Report 2017/18

1.0 Summary

1.1 This is the annual report on treasury management and prudential code performance indicators for 2017/18.

2.0 Risks

2.1 The subject of this report is covered by the Finance (Shared Services) Service Plan. The risks relating to the report are included in the Service risk register.

3.0 Recommendations

3.1 To note the Treasury Management Annual Report 2017/18

Contact Officer:

For further information on this report please contact: Martin Henwood, Interim Head of Finance or Alison Scott, Head of Finance Shared Service, telephone extension: 7188 or alison.scott@threerivers.gov.uk

Report approved by: Alison Scott, Head of Finance Shared Service

4.0 Detailed proposal

4.1 The Chartered Institute of Public Finance and Accountancy (CIPFA) defines treasury management as: 'The management of the local authority's investments and cash flows, its banking, money market and capital market transactions; the effective control of the risks associated with those activities; and the pursuit of optimum performance consistent with those risks.'

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

4.3 The Council's 2017/18 Treasury Management Strategy (TMS) as approved by Council on 24 January 2017 is designed to ensure that cash flows are adequately planned, with

surplus monies being invested in low risk counterparties, providing adequate liquidity before considering optimising investment return. This report considers whether the Council met the TMS and its policies for 2017/18.

- 4.4 Attached as an Appendix is the Annual Treasury Management Report and Prudential Indicators for 2017/18. The report provides details of actual prudential and treasury indicators, and actual treasury operations during 2017/18 compared to the estimates in the TMS.
- 4.5 During 2017/18 the Council complied with its legislative and regulatory requirements. The Director of Finance confirms that the statutory borrowing limit ('the authorised limit') was not breached.
- 4.6 There was no new borrowing during the year. The Council has outstanding debt of £7.5m in relation to the Watford Riverwell and Watford Business Park projects. The details are shown in the Appendix.
- 4.7 The report contains:
- i. Capital activity during the year;
 - ii. Prudential and treasury indicators;
 - iii. The Capital Financing Requirement (CFR) - impact of this activity on the Council's underlying indebtedness;
 - iv. Overall treasury position and the impact on investment balances;
 - v. Summary overview of the economy and interest rates during the year;
 - vi. Investment rates in 2017/18; and
 - vii. Investment outturn in 2017/18.

5.0 **Implications**

5.1 **Financial**

- 5.1.1 The Shared Director of Finance comments that the financial implications are included within the Appendix. The wider financial context for the Council is in the Outturn report to the Budget Panel on 26 June 2018.

5.2 **Legal Issues** (Monitoring Officer)

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

Appendix/attachments

Appendix Annual report on the treasury management service 2017/18, incorporating outturn prudential indicators.

Background Papers

UK Economic Forecasts provided by Link Assets Services;
CIPFA Prudential Code for Capital Finance in Local Authorities;
CIPFA Treasury Management in the Public Services; and
Treasury Management Strategy 2017/18 [Council, 24 January 2017].

File Reference

S:\Treasury Management WBC\Annual & Quarterly Reports\2017-18

ANNUAL REPORT ON THE TREASURY MANAGEMENT SERVICE 2017/18 (INCORPORATING OUTTURN PRUDENTIAL INDICATORS)

1. The Council's Capital Activity During 2017/18

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

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

The Council did not borrow new funds externally during 2017/18.

2. Reporting of the Required Prudential and Treasury Indicators

- During 2017/18 the Council complied with its legislative and regulatory requirements. The key actual prudential and treasury indicators detailing the impact of capital expenditure activities during the year, with comparators, are as follows:

Table 1

| Actual Prudential and Treasury Indicators | 2016/17 Actual £m | 2017/18 Actual £m |
|--|--------------------------|--------------------------|
| Actual Capital Expenditure | 33.383 | 46.232 |
| Total Capital Financing Requirement: | 17.340 | 29.746 |
| External Debt | 7.500 | 7.500 |
| Investments – Under 1 Year | 25.017 | 6.001 |

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

Table 2

| Capital Expenditure and Financing | 2016/17 Actual £m | 2017/18 Original Budget £m | 2017/18 Latest Budget £m | 2017/18 Actual £m |
|---------------------------------------|----------------------|-------------------------------|-----------------------------|----------------------|
| Total Capital Expenditure | 33.383 | 24.666 | 53.902 | 46.433 |
| Resourced by: | | | | |
| • Capital Receipts | 12.410 | 18.208 | 15.300 | 20.467 |
| • Capital Grants | 5.799 | 0.400 | 1.500 | 2.374 |
| • Internal borrowing | 14.782 | 5.993 | 32.302 | 19.635 |
| • Reserves plus S106+CIL | 0.392 | 0.065 | 4.800 | 3.957 |
| Unfinanced Capital Expenditure | 0 | 0 | 0 | 0 |

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

The Council's underlying need to borrow for capital expenditure is termed the Capital Financing Requirement (CFR). This figure is a gauge of the Council's debt position. The CFR results from the capital activity of the Council and what resources have been used to pay for the capital spend. It represents the 2017/18 unfinanced capital expenditure (see above table), and prior years' net or unfinanced capital expenditure which has not yet been paid for by revenue or other resources.

The Council's CFR for the year was £29.746m, an increase of c£10m from 2016/17. As this was funded from internal borrowing, capital receipts grants and reserves, there is no requirement to provide for mrp (minimum revenue provision). If the investments had all been funded by external borrowing there would have been a requirement to include mrp of £0.250m (reflecting a 40 year assumption). Mrp will be included as a cost in any future business cases when external borrowing is needed.

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

The authorised limit - the authorised limit is the "affordable borrowing limit" required by section 3 of the Local Government Act 2003. The Council does not have the power to borrow above this level. Table 3

below demonstrates that during 2016/17 the Council has maintained gross borrowing within its authorised limit.

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

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

Table 3

| Gross Borrowing Within Authorised Limit | 2016/17 | 2017/18 |
|---|----------------|----------------|
| Authorised Limit | £30m | £30m |
| Operational Boundary | £25m | £25m |
| Average Gross Borrowing Position | £7.5m | £7.5m |
| Financing Costs as a Proportion of Net Revenue Stream (Interest over Revised Total Net Expenditure 2017/18) | -1.96% | -0.96% |

4. Overall Treasury Position and the Impact on Investment Balances

The Council's treasury management strategy provides that adequate security, liquidity and then yield are the prime objectives of its treasury management activities. Procedures and controls to achieve these objectives are well established both through Member reporting and officer activity detailed in the Council's Treasury Management Practices. At the beginning and the end of 2017/18 the Council's Treasury position was as follows:

Table 4

| Treasury Position | 31 March 2017 Principal £m | Rate/Return % | 31 March 2018 Principal £m | Rate/Return % |
|-----------------------------------|-----------------------------------|----------------------|-----------------------------------|----------------------|
| Total Debt | 7.500 | | 7.500 | |
| CFR | 17.340 | | 29.746 | |
| Short Term Investments - in House | 25.017 | 0.62 | 6.001 | 0.45 |
| Total Investments | 25.017 | 0.62 | 6.001 | 0.45 |

Note: This report only covers treasury management. Property investment income is related to leases and is therefore within the Net Cost of District Services, outside the scope of this report.

The maturity structure of the investment portfolio was all under one year. The exposure to fixed and variable rates was as follows:

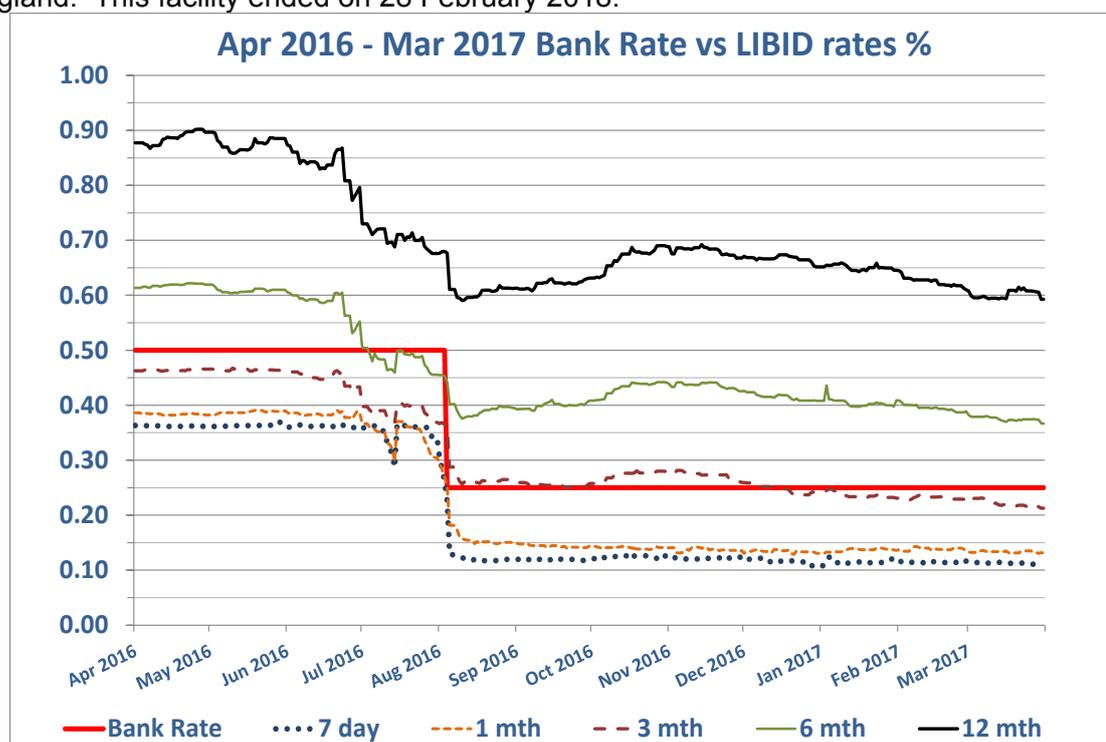
Table 5

| Exposure to Fixed and Variable Rates | 31 March 2017 Actual £m | 31 March 2018 Actual £m |
|---------------------------------------|-------------------------|-------------------------|
| Fixed Rate (Principal or Interest) | 15.017 | 6.001 |
| Variable Rate (Principal or Interest) | 10.000 | 0 |

5. Investment Rates 2017/18 – Link Asset Services Report

Investment rates for 3 months and longer have been on a rising trend during the second half of the year in the expectation of Bank Rate increasing from its floor of 0.25%, and reached a peak at the end of March.

Bank Rate was duly raised from 0.25% to 0.50% on 2 November 2017 and remained at that level for the rest of the year. However, further increases are expected over the next few years. Deposit rates continued into the start of 2017/18 at previous depressed levels due, in part, to a large tranche of cheap financing being made available under the Term Funding Scheme to the banking sector by the Bank of England. This facility ended on 28 February 2018.



6. Investment Outturn for 2017/18

Investment Policy – the Council’s investment policy for treasury management is governed by HMCLG guidance, which was implemented in the annual investment strategy approved by the Council on 24 January 2017. This policy sets out the approach for choosing investment counterparties, and is based on credit ratings provided by the three main credit rating agencies.

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

Resources – the Council’s longer term cash balances comprise, primarily, revenue and capital resources, although these will be influenced by cash flow considerations. The Council’s core cash resources comprised as follows;-

| Balance Sheet Resources | 31 March 2017 £m | 31 March 2018 £m |
|--------------------------------|-----------------------------|-----------------------------|
| General Fund | 1.412 | 1.414 |
| Earmarked Reserves | 15.221 | 16.353 |
| Usable Capital Receipts | 11.966 | 1.499 |
| Capital Grants Unapplied | 1.670 | 2.159 |
| Total | 30.269 | 21.423 |

Investments Held by the Council - the Council maintained an average balance of £25.251m in 2017/18 (£45.806m in 2016/17) of internally managed funds with an average rate of return of 0.45% (0.62%). End.

Agenda Item 13

Report to: Audit Committee

Date of meeting: 26 July 2018

Report of: Head of Finance

Title: Committee Work Programme

1.0 **SUMMARY**

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

2.0 **RISKS**

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

3.0 **RECOMMENDATIONS**

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

Contact Officer:

For further information on this report please contact: -

Martin Henwood, Head of Finance

Telephone extension: 7188

email: martin.henwood@threerivers.gov.uk

Report approved by: Joanne Wagstaffe, Director of Finance

4.0 DETAILS

4.1 The work programme is presented at each meeting of the Committee to enable any changes to be made and to provide Members with updated information on future meetings. The programme of reports scheduled to be presented to this Committee in financial year 2018/19 are shown below;

| Date | Reports |
|--------------------------------------|--|
| <u>Financial Year 2018/19</u> | |
| July 2018 | <ul style="list-style-type: none"> ▪ External Auditors Report and Approval of the 2017/18 Statement of Accounts ▪ SIAS Internal Audit Annual Report 2017/18 ▪ Fraud Annual Report 2017/18 ▪ Annual Governance Statement 2017/18 ▪ Treasury Management Annual Report 2017/18 ▪ Standing items |
| September 2018 | <ul style="list-style-type: none"> ▪ SIAS Board Annual Report 2017/18 ▪ Standing items |
| December 2018 | <ul style="list-style-type: none"> ▪ External Auditors Annual Audit Letter 2017/18 ▪ Treasury Management Mid-Year Report 2017/18 ▪ Risk Management Strategy ▪ Draft Treasury Management Strategy 2018/19 ▪ FOI 2018/19 ▪ Standing items |
| March 2019 | <ul style="list-style-type: none"> ▪ External Audit Certification Work Report 2017/18 ▪ Accounting Policies 2018/19 ▪ SIAS Internal Audit Plans 2018/19 ▪ External Auditor Audit Plan 2018/19 ▪ Standing items |

Standing items are: -

- SIAS Internal Audit Progress Report
- External Audit Progress Report – Recommendations
- Annual Governance Statement – Action Plan update
- Committee’s Work Programme

4.2 Attached at Appendix 1 is a list of topics that could be scheduled for discussion as part of the Committee’s Agenda business.

4.3 The annual statement of accounts for the financial year 2017/18 is to be produced and signed by the council’s Chief Financial Officer by 31 May. The audited accounts need to be agreed and signed by Committee by 31 July each year.

5.0 IMPLICATIONS

5.1 Financial

5.1.1 None Specific.

5.2 **Legal Issues** (Monitoring Officer)

5.2.1 None Specific.

5.3 **Equalities**

5.3.1 None Specific.

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

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

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

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