



**WATFORD  
BOROUGH  
COUNCIL**

# **AUDIT COMMITTEE**

**19 September 2019**

**7.00 pm**

**Virtual meeting**

**Contact**

Sandra Hancock

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For information about attending meetings please visit the [council's website](#).

**Publication date: 11 September 2019**

# Committee Membership

Councillor D Scudder (Chair)

Councillor I Stotesbury (Vice-Chair)

Councillors S Bashir, J Johnson, P Kloss and M Watkin

## 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 30 July 2019 to be submitted and signed.

**4. Ombudsman's Annual Letter 2019 (Pages 4 - 14)**

Report of the Group Head of Democracy and Governance

**5. Shared Internal Audit Service - Annual Report 2018-19 (Pages 15 - 28)**

Report of the Shared Internal Audit Service

**6. Shared Internal Audit Progress Report - Recommendations update (Pages 29 - 47)**

Report of the Shared Internal Audit Service

**7. Exclusion of Press and Public**

**THE CHAIR TO MOVE:** that, under Section 100A (4) of the Local Government Act 1972, the public and press be excluded from the meeting for the following item of business as it is likely, in view of the nature of the business to be transacted or the nature of the proceedings, that if members of the public were present during consideration of the item there would be disclosure to them of exempt information as defined in Section 100(1) of the Act for the reasons stated below in terms of Schedule 12A.

**NOTE: if approved, the Chair will ask members of the press and public to leave the meeting at this point.**

**8. WBC SIAS Update report Part B (Pages 48 - 67)**

This report is considered Part B in accordance with Paragraph 3, Part 1, Schedule 12A.

# Agenda Item 4

## Part A

**Report to:** Audit Committee

**Date of meeting:** Thursday, 19 September 2019

**Report author:** Group Head of Democracy and Governance

**Title:** Ombudsman's Annual Letter 2019

### 1.0 Summary

1.1 Every year the Ombudsman sends every local authority a letter enclosing statistics relating to the number of complaints he has received and decided in the previous calendar year.

1.2 Attached as appendices are a copy of that letter received on 24 July 2019 and the statistics tables.

### 2.0 Risks

2.1 Not applicable the letter is for noting only

### 3.0 Recommendations

3.1 That the Ombudsman's Annual Letter be noted.

#### **Further information:**

Carol Chen

carol.chen@watford.gov.uk

Tel: 01923 278350

### 4.0 Detailed proposal

4.1 The council received the Ombudsman's letter on 24 July 2019. A copy is appended to the report together with statistics of the number of complaints the Ombudsman received and the number decided in the year 1 April 2018 to 31 March 2019.

4.2 This year the number of complaints received equals the number of decisions made 30. However this does not mean that all complaints decided were received in the last financial year or that complaints received in that year were decided in year.

4.3 This year the Ombudsman has introduced a map tracker on its website which shows in pie chart form statistics for each local authority. This shows that of the 5 complaints the Ombudsman actually investigated out of the 30 decided 3 were upheld which equates to 60% of complaints compared with an average of 43% for similar authorities. All 3 of the upheld complaints have been reported to Cabinet. One related to parking, one to housing allocations and one to Revenues and Benefits enforcement. In all cases the council complied with the Ombudsman's recommended remedy.

## 5.0 **Implications**

### 5.1 **Financial**

5.1.1 The Shared Director of Finance comments that there are no financial implications in this report. However the Ombudsman can ask the council to compensate a complainant in circumstances where he feels the claimant has suffered distress.

### 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 and Data Protection**

5.3.1 Not applicable

### 5.4 **Staffing**

5.4.1 Not applicable

### 5.5 **Accommodation**

5.5.1 Not applicable

### 5.6 **Community Safety/Crime and Disorder**

5.6.1 Not applicable

### 5.7 **Sustainability**

5.7.1 Not applicable

**Appendices**

Ombudsman's Annual Letter  
Statistics of complaints received  
Statistics of complaints decided

**Background papers**

No papers were used in the preparation of this report.

24 July 2019

*By email*

Manny Lewis  
Managing Director  
Watford Borough Council

Dear Mr Lewis

### **Annual Review letter 2019**

I write to you with our annual summary of statistics on the complaints made to the Local Government and Social Care Ombudsman about your authority for the year ending 31 March 2019. The enclosed tables present the number of complaints and enquiries received about your authority, the decisions we made, and your authority's compliance with recommendations during the period. I hope this information will prove helpful in assessing your authority's performance in handling complaints.

### **Complaint statistics**

As ever, I would stress that the number of complaints, taken alone, is not necessarily a reliable indicator of an authority's performance. The volume of complaints should be considered alongside the uphold rate (how often we found fault when we investigated a complaint), and alongside statistics that indicate your authority's willingness to accept fault and put things right when they go wrong. We also provide a figure for the number of cases where your authority provided a satisfactory remedy before the complaint reached us, and new statistics about your authority's compliance with recommendations we have made; both of which offer a more comprehensive and insightful view of your authority's approach to complaint handling.

The new statistics on compliance are the result of a series of changes we have made to how we make and monitor our recommendations to remedy the fault we find. Our recommendations are specific and often include a time-frame for completion, allowing us to follow up with authorities and seek evidence that recommendations have been implemented. These changes mean we can provide these new statistics about your authority's compliance with our recommendations.

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 your 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 our annual review of local government complaints. For the first time, this includes data on authorities' compliance with our recommendations. This collated data further aids the scrutiny of local services and we encourage you to share learning from the report, which highlights key cases we have investigated during the year.

### **New interactive data map**

In recent years we have been taking steps to move away from a simplistic focus on complaint volumes and instead focus on the lessons learned and the wider improvements we can achieve through our recommendations to improve services for the many. Our ambition is outlined in our [corporate strategy 2018-21](#) and commits us to publishing the outcomes of our investigations and the occasions our recommendations result in improvements for local services.

The result of this work is the launch of an interactive map of council performance on our website later this month. [Your Council's Performance](#) shows annual performance data for all councils in England, with links to our published decision statements, public interest reports, annual letters and information about service improvements that have been agreed by each council. It also highlights those instances where your authority offered a suitable remedy to resolve a complaint before the matter came to us, and your authority's compliance with the recommendations we have made to remedy complaints.

The intention of this new tool is to place a focus on your authority's compliance with investigations. It is a useful snapshot of the service improvement recommendations your authority has agreed to. It also highlights the wider outcomes of our investigations to the public, advocacy and advice organisations, and others who have a role in holding local councils to account.

I hope you, and colleagues, find the map a useful addition to the data we publish. We are the first UK public sector ombudsman scheme to provide compliance data in such a way and believe the launch of this innovative work will lead to improved scrutiny of councils as well as providing increased recognition to the improvements councils have agreed to make following our interventions.

### **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 2018-19 we delivered 71 courses, training more than 900 people, including our first 'open courses' in Effective Complaint Handling for local authorities. Due to their popularity we are running six more open courses for local authorities in 2019-20, in York, Manchester, Coventry and London. To find out more visit [www.lgo.org.uk/training](http://www.lgo.org.uk/training).

Finally, I am conscious of the resource pressures that many authorities are working within, and which are often the context for the problems that we investigate. In response to that situation we have published a significant piece of research this year looking at some of the

common issues we are finding as a result of change and budget constraints. Called, [Under Pressure](#), this report provides a contribution to the debate about how local government can navigate the unprecedented changes affecting the sector. I commend this to you, along with our revised guidance on [Good Administrative Practice](#). I hope that together these are a timely reminder of the value of getting the basics right at a time of great change.

Yours sincerely,

A handwritten signature in black ink, appearing to read 'M King', with a horizontal line underneath.

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:** 31/03/2019

For further information on how to interpret our statistics, please visit our [website](#)

## 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
1	10	1	0	2	4	5	6	1	30

## Decisions made

Decisions made				Detailed Investigations			
Incomplete or Invalid	Advice Given	Referred back for Local Resolution	Closed After Initial Enquiries	Not Upheld	Upheld	Uphold Rate (%)	Total
3	0	9	13	2	3	60	30

**Note:** The uphold rate shows how often we found evidence of fault. It is expressed as a percentage of the total number of detailed investigations we completed.

## Satisfactory remedy provided by authority

Upheld cases where the authority had provided a satisfactory remedy before the complaint reached the Ombudsman	% of upheld cases
0	0

**Note:** These are the cases in which we decided that, while the authority did get things wrong, it offered a satisfactory way to resolve it before the complaint came to us.

## Compliance with Ombudsman recommendations

Complaints where compliance with the recommended remedy was recorded during the year*	Complaints where the authority complied with our recommendations on-time	Complaints where the authority complied with our recommendations late	Complaints where the authority has not complied with our recommendations	
3	3	0	0	Number
	100%		-	Compliance rate**
<p><b>Notes:</b></p> <p>* This is the number of complaints where we have recorded a response (or failure to respond) to our recommendation for a remedy during the reporting year. This includes complaints that may have been decided in the preceding year but where the data for compliance falls within the current reporting year.</p> <p>** The compliance rate is based on the number of complaints where the authority has provided evidence of their compliance with our recommendations to remedy a fault. This includes instances where an authority has accepted and implemented our recommendation but provided late evidence of that.</p>				

Reference	Authority	Category	Decided	Decision	Decision Reason	Remedy	Service improvement recommendations
17020003	Watford Borough Council	Planning & Development	17 Apr 2018	Sch 5.1 court proceedings	Closed after initial enquiries	Null	
17019352	Watford Borough Council	Housing	23 Apr 2018	26(6)(c) Court remedy	Closed after initial enquiries	Null	
18001238	Watford Borough Council	Null	24 Apr 2018	Insufficient information to proceed and PA advised	Incomplete/Invalid	Null	
18000979	Watford Borough Council	Planning & Development	09 May 2018	Premature Decision - referred to BinJ	Referred back for local resolution	Null	
18000955	Watford Borough Council	Environmental Services & Public Protection & Regulation	18 May 2018	Not warranted by alleged mal/service failure	Closed after initial enquiries	Null	
18001056	Watford Borough Council	Highways & Transport	23 May 2018	26(6)(a) tribunal TPT/PATAS	Closed after initial enquiries	Null	
18001439	Watford Borough Council	Benefits & Tax	04 Jun 2018	26(6)(a) tribunal HB	Closed after initial enquiries	Null	
18001863	Watford Borough Council	Benefits & Tax	06 Jun 2018	Premature Decision - referred to BinJ	Referred back for local resolution	Null	
18000980	Watford Borough Council	Benefits & Tax	28 Jun 2018	26B(2) not made in 12 months	Closed after initial enquiries	Null	
18003749	Watford Borough Council	Housing	06 Jul 2018	At request of complainant	Closed after initial enquiries	Null	
18004201	Watford Borough Council	Housing	24 Jul 2018	Not warranted by alleged mal/service failure	Closed after initial enquiries	Null	
18004588	Watford Borough Council	Benefits & Tax	27 Jul 2018	26(6)(a) tribunal Other	Closed after initial enquiries	Null	
18004097	Watford Borough Council	Benefits & Tax	31 Jul 2018	Not warranted by alleged injustice	Closed after initial enquiries	Null	
18004852	Watford Borough Council	Benefits & Tax	17 Aug 2018	Insufficient information to proceed and PA advised	Incomplete/Invalid	Null	
17018094	Watford Borough Council	Planning & Development	31 Aug 2018	no mal	Not Upheld	Null	
18008671	Watford Borough Council	Benefits & Tax	17 Oct 2018	Not warranted by alleged mal/service failure	Closed after initial enquiries	Null	
18009642	Watford Borough Council	Planning & Development	02 Nov 2018	No worthwhile outcome achievable by investigation	Closed after initial enquiries	Null	
18011996	Watford Borough Council	Adult Care Services	02 Nov 2018	Insufficient information to proceed and PA advised	Incomplete/Invalid	Null	
18013242	Watford Borough Council	Highways & Transport	26 Nov 2018	Premature Decision - advice given	Referred back for local resolution	Null	
18007796	Watford Borough Council	Highways & Transport	07 Jan 2019	mal & inj	Upheld	Financial redress: Avoidable distress/time and trouble, Financial Redress: Quantifiable Loss	
18001571	Watford Borough Council	Planning & Development	09 Jan 2019	no mal	Not Upheld	Null	
18014802	Watford Borough Council	Planning & Development	10 Jan 2019	Premature Decision - referred to BinJ	Referred back for local resolution	Null	
18014097	Watford Borough Council	Environmental Services & Public Protection & Regulation	28 Jan 2019	Not warranted by alleged mal/service failure	Closed after initial enquiries	Null	
18005519	Watford Borough Council	Benefits & Tax	31 Jan 2019	mal & inj	Upheld	Financial redress: Avoidable distress/time and trouble	

Reference	Authority	Category	Decided	Decision	Decision Reason	Remedy	Service improvement recommendations
18017040	Watford Borough Council	Benefits & Tax	07 Feb 2019	Premature Decision - advice given	Referred back for local resolution	Null	
18013229	Watford Borough Council	Housing	08 Feb 2019	mal & inj	Upheld	New appeal/review or reconsidered decision	
18018011	Watford Borough Council	Highways & Transport	25 Feb 2019	Premature Decision - advice given	Referred back for local resolution	Null	
18018631	Watford Borough Council	Corporate & Other Services	06 Mar 2019	Premature Decision - advice given	Referred back for local resolution	Null	
18018668	Watford Borough Council	Housing	07 Mar 2019	Premature Decision - advice given	Referred back for local resolution	Null	
18019334	Watford Borough Council	Housing	19 Mar 2019	Premature Decision - advice given	Referred back for local resolution	Null	

Reference	Authority	Category	Received
18000955	Watford Borough Council	Environmental Services & Public Protection & Regulation	19 Apr 2018
18001056	Watford Borough Council	Highways & Transport	20 Apr 2018
18000979	Watford Borough Council	Planning & Development	23 Apr 2018
18001238	Watford Borough Council	Null	24 Apr 2018
18001439	Watford Borough Council	Benefits & Tax	27 Apr 2018
18001863	Watford Borough Council	Benefits & Tax	08 May 2018
18000980	Watford Borough Council	Benefits & Tax	22 May 2018
18003749	Watford Borough Council	Housing	11 Jun 2018
18004097	Watford Borough Council	Benefits & Tax	15 Jun 2018
18004201	Watford Borough Council	Housing	18 Jun 2018
18004588	Watford Borough Council	Benefits & Tax	25 Jun 2018
18004852	Watford Borough Council	Benefits & Tax	28 Jun 2018
18001571	Watford Borough Council	Planning & Development	02 Aug 2018
18007796	Watford Borough Council	Highways & Transport	16 Aug 2018
18008671	Watford Borough Council	Benefits & Tax	04 Sep 2018
18005519	Watford Borough Council	Benefits & Tax	07 Sep 2018
18009642	Watford Borough Council	Planning & Development	26 Sep 2018
18011996	Watford Borough Council	Adult Care Services	02 Nov 2018
18010705	Watford Borough Council	Planning & Development	12 Nov 2018
18013129	Watford Borough Council	Planning & Development	23 Nov 2018
18013229	Watford Borough Council	Housing	26 Nov 2018
18013242	Watford Borough Council	Highways & Transport	26 Nov 2018
18014097	Watford Borough Council	Environmental Services & Public Protection & Regulation	11 Dec 2018
18014802	Watford Borough Council	Planning & Development	02 Jan 2019
18017040	Watford Borough Council	Benefits & Tax	07 Feb 2019
18018011	Watford Borough Council	Highways & Transport	25 Feb 2019
18018093	Watford Borough Council	Benefits & Tax	26 Feb 2019
18018631	Watford Borough Council	Corporate & Other Services	06 Mar 2019
18018668	Watford Borough Council	Housing	07 Mar 2019
18019334	Watford Borough Council	Housing	19 Mar 2019

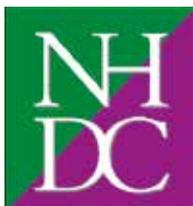


# Shared Internal Audit Service

Annual Report **2018/19**

# Annual Report Contents

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# Introduction

Welcome to the Shared Internal Audit Service (SIAS) Annual Report for 2018/19.

I am writing this year's introduction with a smile on my face, and a quiet sense of professional satisfaction. We have reason to celebrate success this year in that we achieved our overall performance targets again despite several ongoing challenges. This follows a two-year period where our targets were narrowly missed.

This has only been possible with the commitment and dedication of both the in-house team and our external service provider, as well as the co-operation of our partners and stakeholders. I am very proud of the work of the SIAS Team and delighted to be able to look to the future with a sense of cautious optimism.

Following the completion of the SIAS restructure in 2017/18, the year had a strong focus on delivery of our partners audit plans, as well as consolidation, stability and revisiting the 'nuts and bolts' of the service to ensure that we had solid foundations for the future.

We are pleased to have BDO back with us as our external delivery partner after a competitive tender process. They have been a vital component of service resilience and access to specialist skills, and we look forward to the continuation of our successful relationship.

I received some sage advice recently from one of our Audit Committee Chairs, who reminded me that internal audit is not just about performance indicators but also about positive outcomes for good governance. To this end, we expanded and developed hugely beneficial relationships with our Audit Committees and achieved notable success in areas such as follow-up and implementation of internal audit recommendations.

For further highlights, I invite you to delve into the Annual Report itself and, as ever, I enjoy the engagement, dialogue and feedback the report fosters.

**Chris Wood**

*Head of the Shared Internal Audit Service*

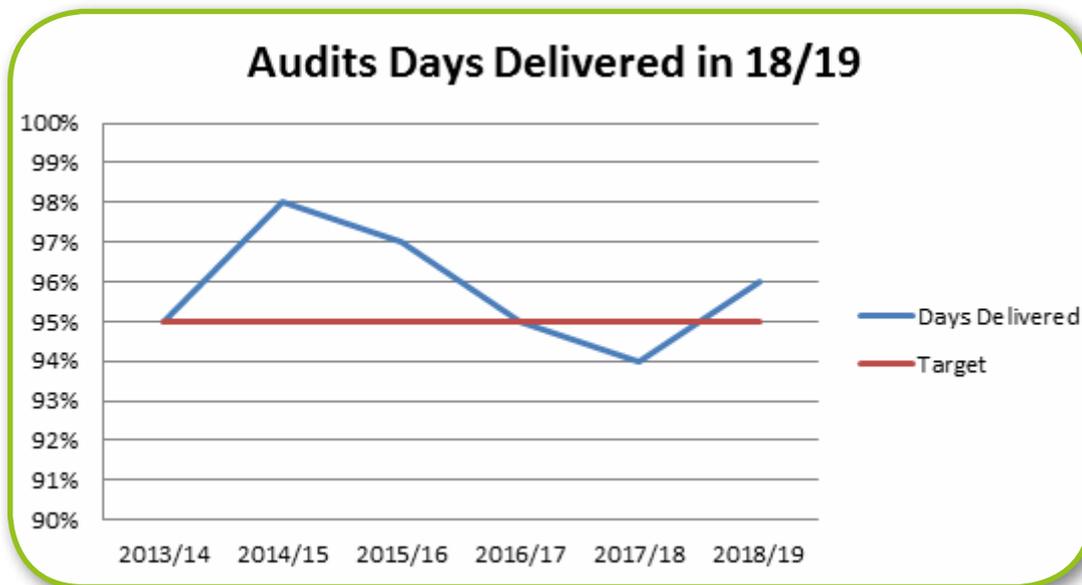
June 2019

# Levels of Delivery

Whilst the Service faced some challenges during the year arising from staff sickness absences and vacancies, it nonetheless surpassed its overall target of delivering 95% of days commissioned by clients with a final outturn of 96%. This is a testament to the hard work and resilience of the SIAS Team.

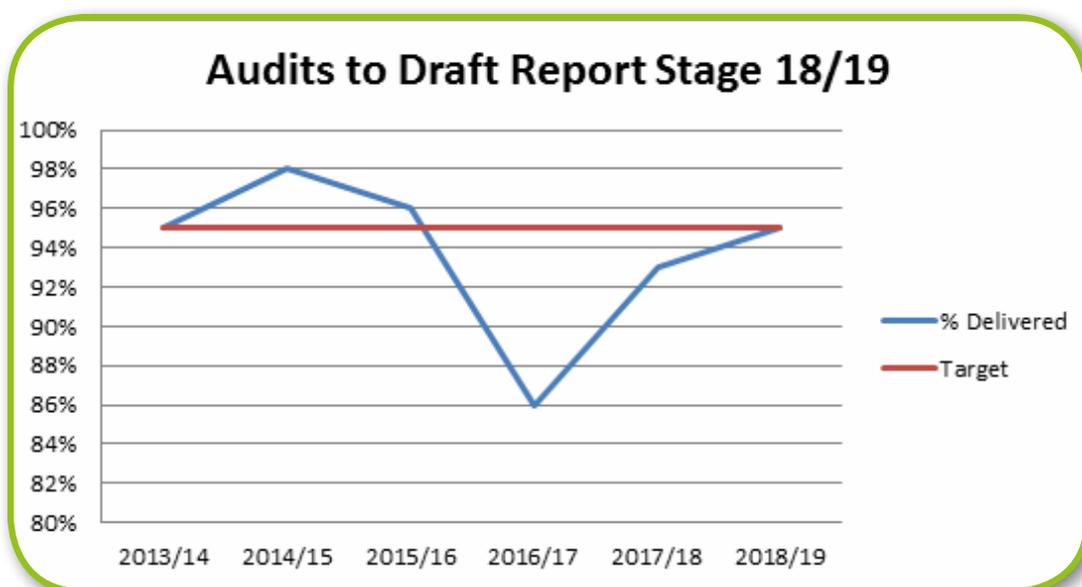
Despite the challenges referred to above, the Service achieved its overall target of delivering 95% of its audit reviews to draft report stage by the close of the year.

**Figure 1:** Percentage of audits days delivered



**Achieved its overall targets despite resilience challenges...**

**Figure 2:** Percentage of audits to draft stage



# Shared learning - The Power of Partnership

Shared learning happens through the dialogue we have with others. It has long been part of the vision of our Board that the service acts to facilitate the sharing of learning across its partners. A shared learning culture, both formal and informal, is embedded through our team, our sister services within Assurance and across our partners and opportunities abound to publicise and promote issues big and small.

Over the course of 2018/19, our quarterly shared learning papers continued to be a regular feature at management boards, governance groups and team meetings across our partners. General learning points arising from our work (e.g. high priority recommendations from across our partners) and the wider local government environment have been disseminated through our regular papers with contributions from across our Assurance Services. A recurring theme arising from our internal audit work was partnership or shared service governance.

In addition to our shared learning papers and newsletters, we hosted a very well received follow-up workshop for our partners and other stakeholders building on the Local Authority Trading and Commercial Governance themes from last year, utilising the commercial expertise of our audit delivery partners BDO.

We have used our governance expertise to develop internal audit recommendation databases, update Audit Committee Terms of Reference and facilitate the Annual Governance Statement process for our partners, with the learning from one partner informing similar exercises at others.

During the year, an audit on Financial Monitoring and Business Continuity Arrangements– 3rd Party Contractors fed directly into a Member-led Scrutiny on supply, market and contractor volatility post Carillion at one of our partners. This topic has now informed several audit plans of other SIAS partners and had also featured in the 'Audit Together' newsletter to which we contribute, along with other topical issues such as Brexit Preparedness.

Our involvement with 'Audit Together', a strategic alliance of similar internal audit partnerships, our audit delivery partners (BDO) and an array of contacts through bodies such as the Local Authority Chief Auditors Network (LACAN) and Home Counties Chief Internal Auditors Group (HCCIAG) have been invaluable in sharing experiences, points of practice and ideas that help us to develop as a service in response to client need and the ever-evolving field of internal audit. Our staff, partners and Audit Committee members continue to provide helpful challenge, which causes us to pause and think about matters big and small, whether about assurance levels, recommendation priorities, professional judgement and intellectual curiosity or about our skills, performance, systems and culture.

**Our quarterly shared learning papers are now a regular feature at management boards, governance groups and team meetings across our partners**



# Developing our People and Processes

SIAS is committed to providing its services to clients in the most cost effective and resilient way possible, while giving the service the management and performance information it needs to support decision making and work allocation processes. The development of our in-house time recording, and audit plan management system is an excellent example of a service development that has delivered on both counts.

The technology for the new systems is based around established Microsoft products (Excel and Access) and the costs associated with system maintenance are absorbed within existing corporate overheads. This has allowed the Service to not only secure a financial saving of circa £3,000 per annum but, more importantly, to future proof its existing business processes.

Building on these recent developments, SIAS has introduced an online, real-time performance dashboard that allows our team to track their individual performance against targets, review their work allocation and monitor progress of audit delivery. This has been integrated into the monthly one-to-one meetings the team has with their line managers, as well as the formal appraisal (PMDS) process.

We also commenced the process of reviewing and updating our Internal Audit Manual. This is a comprehensive set of working documents designed to inform, direct, guide and train internal auditors within the team, and includes things such as our vision, structure charts, policies, audit methodology, quality control arrangements and working paper and report templates.

New assurance levels and internal audit recommendation priorities were introduced across our partners and became 'business as usual' as the year progressed.

Processes of course mean nothing without skilled team members to meet the ever-changing demands on a modern internal audit service. We rolled out a Training and Skills Matrix based on the Chartered Institute of Internal Auditors (CIIA) Core Competency Framework, the Internal Audit Apprenticeship and the requirements of the Public Sector Internal Audit Standards to identify opportunities for collective and individual improvement and development. The results will inform a training, development, skills and succession planning project in 2019/20 (see Future Developments below).

We also successfully recruited two Trainee Auditors, one of whom is the first in our team to embark on the new Internal Audit Apprenticeship. One of our Client Audit Managers was the public sector representative on the CIIA / Barclays Learning and Development Forum that developed the Apprenticeship Standard in the first instance.

**Service developments delivering cost effectiveness and resilience, while informing decision-making**

**Skilled team members to meet the ever-changing demands on a modern internal audit service**

## First Class Customer Service

**“A professional and friendly service which will provide value...”**

In order to monitor our effectiveness and improve our service, at the end of each assignment we request the completion of a short satisfaction survey. We have been given and have acted upon invaluable improvement ideas, and we are proud of the fact that in 2018/19 we have received 100% satisfactory or higher feedback rating from our customers; an improvement on the previous year.

Some of the comments that accompany the formal scoring document are shown below:

“Auditor astute and approachable. A number of insightful queries regarding process and record keeping were made to inform the assessment.”

“Excellent service conducted by experienced Auditor with a wealth of experience who understood our processes and systems.”

“A professional and friendly service which will provide value to the strategic direction of ICT at Hertsmere”

“Auditor was really good during the process, asking us questions and probing us when necessary. It was good to complete this to make sure we are following the correct processes and to have formal confirmation that we are doing everything that we should be doing to a high standard.”

“The service received was professional and took the time to investigate the issues surrounding this project. At the same time officers were easy to communicate with putting me at ease with the process. At all times I felt that there was a genuine desire to identify any issues and concerns without being onerous or overbearing to reach a predetermined outcome. There was no prejudgement of the situation and I had plenty of opportunities to ask for clarifications throughout the process.”

“Outstanding service. Thank you for the advice and help. Very happy with the service provided. ‘The auditor’ gave excellent advice which was very helpful. Thank you”

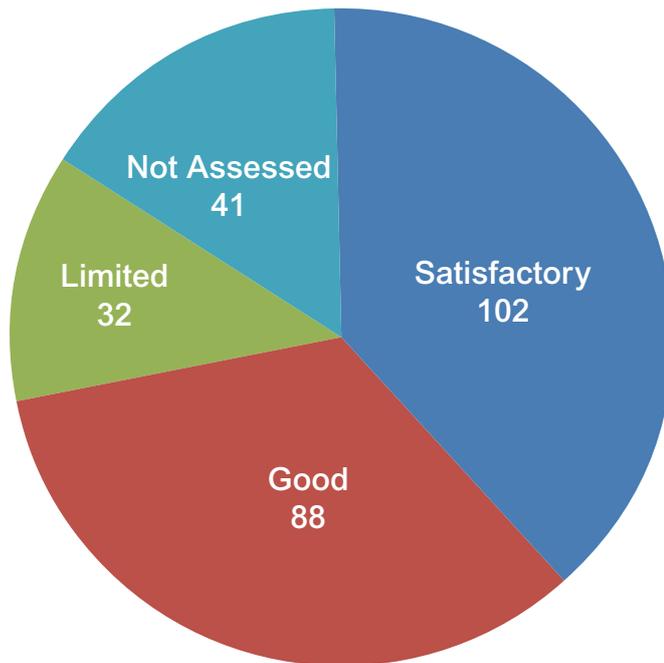


# Performance - Outcomes

SIAS completed 263 assurance and other projects to final report stage, giving the assurance opinions and recommendations detailed in the charts below.

For those pieces which resulted in a formal assurance opinion, the distribution of opinions is set out in figure 3 below:

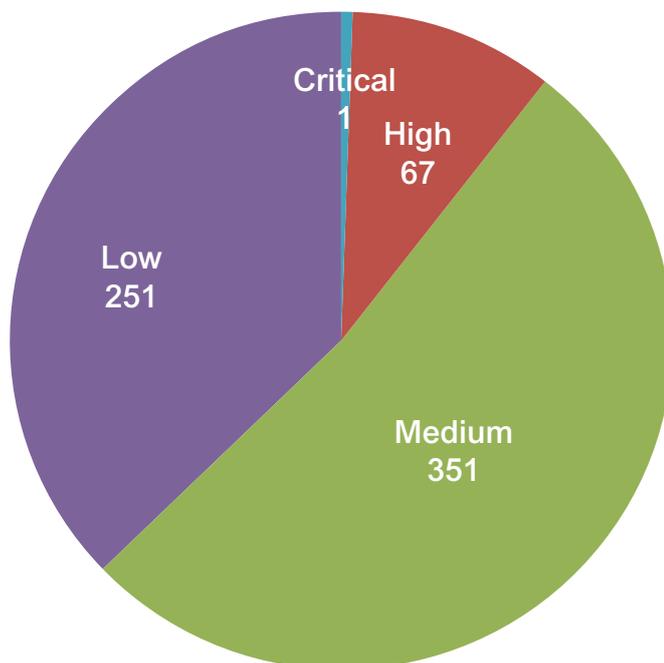
**Figure 3:** Distribution of Audit Opinions 2018/19



**263 assurance and other projects identifying 670 recommendations**

For those audits where recommendations were required, the priority ratings are set out in figure 4 below:

**Figure 4:** Prioritisation of Recommendations 2018/19



## Performance Indicators

The overall business performance of SIAS is monitored by the SIAS Board by means of a balanced scorecard which provides a range of measures by which progress can be evaluated.

The overall performance of SIAS against our key performance indicators is reported below.

**Table 1:** SIAS Business Performance

Indicator	Target	Actual as at 31 March 2018	Actual as at 31 March 2019	Commentary
Progress against plan: actual days delivered as a percentage of planned days.	95%	94%	96%	Despite continued resilience challenges in year, the service achieved both of its targets.
Progress against plan: audits issued in draft by 31 March	95%	93%	95%	
Client satisfaction	100% client satisfaction questionnaires returned at 'satisfactory overall' level or above	97%	100%	Continued good performance in this area

## Financial Performance of SIAS

SIAS began operating on a fully traded basis in 2012/13.

Appendix A sets out the summary financial position at 31 March 2019. The partners determined that the service should aim to build a reasonable surplus and to consider the financial position of the service on a three-year rolling basis.

The intention of this is to smooth the impact of any unforeseen events impacting on trading performance in future years.

# Future Developments



The SIAS Service Plan for 2019/20 is divided into four themes focusing on People, Performance, Position and Process. This facilitates undertaking service development in a structured and methodical way to achieve our vision of being an exemplar shared service at the leading edge of audit service delivery.

The SIAS Management Team held an away afternoon in April to develop the main ideas in our 2019/20 Service Plan. A number of 'quick wins' were identified, as well as three projects that we would like to complete ahead of our next peer review required by the end of 2020. The projects centre on the following:

- a) Training, skills, development and succession planning (People theme),
- b) Work allocation (Performance theme), and
- c) Updating and improving the SIAS profile and content on partner intranet and websites, as well as Schools Grid (Position theme)

The changing face of service delivery within Local Government also presents the Service with new opportunities, challenges and demands and a need to provide higher levels of consultancy advice, evolve our knowledge and skills, and apply new approaches and techniques to the work at hand. The increased use of, or access to, data analytics tools is likely to become a key feature in the work of the Service going forward. The use of these tools will allow the Service to facilitate delivery of the widest coverage of process driven areas.

## Our Board Members

The SIAS Board provides strategic direction and oversight for the partnership, bringing a wealth of local government experience and insight to our operation.

In 2018/19, our Board members were as follows:

Name	Title	Partner
Clare Fletcher	Assistant Director (Finance and Estates)	Stevenage Borough Council
Sajida Bijle	Corporate Director	Hertsmere Borough Council
Steven Pilsworth	Interim Director of Resources	Hertfordshire County Council
Ian Couper	Service Director (Resources)	North Hertfordshire District Council
Ka Ng	Executive Director – Resources, Environment and Cultural Services	Welwyn Hatfield Borough Council
Isabel Brittain	Head of Strategic Finance and Property	East Herts Council
Jo Wagstaffe	Shared Director of Finance	Watford Borough Council and Three Rivers District Council
Terry Barnett	Head of Assurance	SIAS



## Appendix A - SIAS cost centre: revised budget against outturn 2018/19

	Budget £	Outturn £
Salaries & Salary Related	1,054,410	980,670
Partner / Consultancy Costs	95,875	137,313
Transport	8,500	7,313
Supplies	18,483	9,890
Office Accommodation Cost	17,005	17,005
<b>Total expenditure</b>	<b>1,194,273</b>	<b>1,152,191</b>
Income	1,209,339	1,220,711
<b>Net (surplus) / deficit</b>	<b>(15,066)</b>	<b>(68,520)</b>



## Appendix B - Definitions of Assurance Levels and Priority of Recommendations

Assurance Level	Definition
<b>Good</b>	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.
<b>Satisfactory</b>	The internal control framework is largely working well in managing the key risks in scope, with some audit findings related to the current arrangements.
<b>Limited</b>	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.
<b>No</b>	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
<b>Corporate</b>	<b>Critical</b>	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.
<b>Service</b>	<b>High</b>	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.
	<b>Medium</b>	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.
	<b>Low / Advisory</b>	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.





Watford Borough Council  
Audit Committee Progress Report  
19 September 2019

Recommendation

Members are recommended to:

- Note the Internal Audit Progress Report for the period to 6 September 2019
- Approve amendments to the Audit Plan as at 6 September 2019
- Agree the change to the implementation date for 2 recommendations (paragraph 2.5) for the reasons set out in Appendix C

# Contents

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  - 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
  - 2.5 Proposed Audit Plan amendments
  - 2.7 Performance Management

## Appendices

- A Progress against the 2019/20 Audit Plan
- B 2019/20 Audit Plan Projected Start Dates
- C Progress against other 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 2019/20 as at 6 September 2019.
  - b) Proposed amendments to the approved 2019/20 Annual Audit Plan.
  - c) Implementation status of all outstanding previously agreed audit recommendations from 2016/17 onwards.
  - d) An update on performance management information as at 6 September 2019.

## 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 2019/20 Annual Audit Plan was approved by Audit Committee on 14 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 30 July 2019.

# 2. Audit Plan Update

## Delivery of Audit Plan and Key Audit Findings

- 2.1 As at 6 September 2019, 18% of the 2019/20 Audit Plan days had been delivered for the combined WBC and Shared Services plans (calculation excludes 'To Be Allocated' days). Appendix A provides a status update on each individual deliverable within the audit plan.
- 2.2 One 2018/19 report has been finalised since the date of the last committee:

<b>Audit Title</b>	<b>Date of Issue</b>	<b>Assurance Level</b>	<b>Number and Priority of Recommendations</b>
Herts Home Improvement Agency*	Jul '19	Limited	Seven high Eight medium Three low

*\* This was a Hertfordshire County Council led internal audit which has been distributed to the Council as a contributing partner of the Hertfordshire Home Improvement Agency.*

No 2019/20 reports 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 September 2019, with full details given in Appendix D:

Year	Recommendations made No.	Implemented	Not yet due	Outstanding & request made for extended time*	Percentage implemented %
2016/17	35	34	1	0	97%
2017/18	29	29	0	0	100%
2018/19	28	23	3	2* (see note below)	82%
2019/20	0				

\*or no update provided.

Since July 2019 Audit Committee, an extension to the implementation date for two recommendations from the 2018/19 Benefits audit has been requested.

Proposed Audit Plan Amendments

2.5 A new audit of Development Management – pre-application process was added to the 2019/20 Audit Plan at the request of management to provide assurance over the record keeping relating to pre-application advice. Six days have been taken from the ‘To be allocated’ contingency budget.

2.6 The existing Corporate Governance audit has been cancelled in agreement with management as an internal review of committee structures was undertaken in 2018 and changes were only implemented in April 2019, so it is too early to review the effectiveness of the new arrangements. The audit will be considered for inclusion in the 2020/21 Audit Plan for WBC. The allocate days have been returned to the ‘To be allocated’ contingency budget.

## 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 2019/20 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 2019. Actual performance for Watford Borough Council against the targets that can be monitored for 2019/20 is shown in the table below.

<b>Performance Indicator</b>	<b>Annual Target</b>	<b>Profiled Target to 6 September 2019</b>	<b>Actual to 6 September 2019</b>
<b>1. Planned Days</b> – percentage of actual billable days against planned chargeable days completed (excluding unused contingency).	95%	20% (55/280 days)	19% (52/280 days)
<b>2. Planned Projects</b> – percentage of actual completed projects to draft report stage against planned completed projects (excludes 2017/18 completion and 'on-going' pieces).	95%	8% (2/24 projects to draft)	8% (2/24 projects to draft)
<b>3. Client Satisfaction</b> – percentage of client satisfaction questionnaires returned at 'satisfactory' level.	100%	100%	86% (7 received)
<b>4. Number of Critical / High Priority Audit Recommendations agreed</b>	95%	95%	100% (7 made)

- 2.9 In addition, the performance targets listed below are annual in nature. Performance against these targets will be reported on in the 2019/20 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.

**APPENDIX A - PROGRESS AGAINST THE 2019/20 AUDIT PLAN AT 6 SEPTEMBER 2019**

**2019/20 SIAS Audit Plan**

AUDITABLE AREA	LEVEL OF ASSURANCE	RECS				AUDIT PLAN DAYS	LEAD AUDITOR ASSIGNED	BILLABLE DAYS COMPLETED	STATUS/ COMMENT
		C	H	M	L				
<b>Key Financial Systems</b>									
Revenues and Benefits System Parameter Testing (shared plan)	Good	0	0	0	0	2	Yes	2	Final Report Issued
Benefits (shared plan)						12	Yes	0	Allocated
Council Tax (shared plan)						12	Yes	0	Allocated
Creditors (shared plan)						10	Yes	0	Allocated
Debtors (shared plan)						10	Yes	0	Allocated
Main Accounting (shared plan)						10	Yes	0	Allocated
NDR (shared plan)						11	Yes	0	Allocated
Payroll (shared plan)						12	Yes	0	Allocated
Treasury Management (shared plan)						5	Yes	0	Allocated
Budget Monitoring (shared plan)						5	Yes	0	Allocated
<b>Operational Audits</b>									
Financial Account Reconciliations (shared plan)						10	Yes	1	In Planning
Commercial Strategy						12	Yes	0	Allocated
Temporary Accommodation						10	Yes	1	In Planning
Project Management						10	Yes	1.5	Terms of Reference Issued
Customer Services - Digitalisation						6	BDO	0.5	In Planning
Play Safety Inspections						8	Yes	0.5	In Planning
Safeguarding						10	Yes	0	Allocated

**APPENDIX A - PROGRESS AGAINST THE 2019/20 AUDIT PLAN AT 6 SEPTEMBER 2019**

AUDITABLE AREA	LEVEL OF ASSURANCE	RECS				AUDIT PLAN DAYS	LEAD AUDITOR ASSIGNED	BILLABLE DAYS COMPLETED	STATUS/ COMMENT
		C	H	M	L				
Sports Development						8	Yes	0	Allocated
Herts Home Improvement Agency - Follow Up						2	Yes	0	Allocated
DFG Grant Certification						1	Yes	0	Allocated
Development Management (pre-application process)						6	Yes	5.5	Draft Report Issued
<b>Contract Management</b>									
Contract Management						12	Yes	4	In Fieldwork
<b>Counter Fraud</b>									
No audits						0		0	
<b>Risk Management and Governance</b>									
Corporate Governance						1	N/A	1	Audit Cancelled
<b>IT Audits</b>									
Cyber Security (shared plan)						12	BDO	0.5	In Planning
IT Policies and Procedures (shared plan)						18	BDO	0	Allocated
<b>SIAS Joint Work</b>									
Shared Learning and Joint Reviews						5	N/A	2	Through Year
<b>Ad Hoc Advice</b>									
Ad Hoc Advice						2	N/A	0.5	Through Year

**APPENDIX A - PROGRESS AGAINST THE 2019/20 AUDIT PLAN AT 6 SEPTEMBER 2019**

AUDITABLE AREA	LEVEL OF ASSURANCE	RECS				AUDIT PLAN DAYS	LEAD AUDITOR ASSIGNED	BILLABLE DAYS COMPLETED	STATUS/ COMMENT
		C	H	M	L				
<b>To Be Allocated</b>									
Unused contingency (shared plan)						1		0	
<b>Strategic Support</b>									
Head of Internal Audit Opinion 2018/19						2	N/A	2	Complete
External Audit Liaison						1	N/A	0.5	Through Year
Audit Committee						10	N/A	4	Through Year
Monitoring & Client Liaison						11	N/A	4.5	Through Year
2020/21 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	5	Through Year
<b>Completion of 2018/19 audits</b>									
Time required to complete work commenced in 2018/19 (6 days shared plan; 5 days WBC)						11	N/A	10	In Progress
<b>WBC TOTAL</b>						<b>145</b>		<b>43.5</b>	
<b>SHARED SERVICES TOTAL</b>						<b>136</b>		<b>8.5</b>	
<b>COMBINED TOTAL</b>						<b>281</b>		<b>52</b>	

Key to recommendation priority levels:  
 C = Critical; H = High; M = Medium; L = Low / Advisory; N/A = Not applicable

**APPENDIX B – 2019/20 AUDIT PLAN PROJECTED START DATES**

<b>Apr</b>	<b>May</b>	<b>June</b>	<b>July</b>	<b>August</b>	<b>September</b>
Revenues & Benefits System Parameter Testing (shared services plan)* <b>Final Report Issued</b>			Temporary Accommodation <b>In Planning</b>	Customer Services – Digitalisation <b>In Planning</b>	Financial Account Reconciliations (shared services plan)** <b>In Planning</b>
			Contract Management <b>In Fieldwork</b>		Play Safety Inspections <b>In Planning</b>
			Project Management <b>Terms of Reference Issued</b>		DFG Grant Certification
			Development Management (pre-application process) <b>Draft Report Issued</b>		

**\*Notes:**

\* Revenues & Benefits System Parameter Testing completed in May - remainder of Benefits and NDR work due quarter 3 of 2019/20

\*\* Financial Account Reconciliations – start of audit moved from May to September to allow for completion of external audit work.

**APPENDIX B – 2019/20 AUDIT PLAN PROJECTED START DATES**

October	November	December	January	February	March
NDR (shared services plan)	Council Tax (shared services plan)	Benefits (shared services plan)	Main Accounting (shared services plan)	Budget Monitoring (shared services plan)	
Debtors (shared services plan)	Payroll (shared services plan)	Creditors (shared services plan)	Commercial Strategy	Safeguarding	
Home Improvement Agency (follow up)	Treasury Management (shared services plan)		IT Policies and Procures (shared services plan)		
Cyber Security (shared services plan) <b>In Planning</b>			Sports Development		

**Audit Plan 2016/17**

<b>Tree Surveying 2016/17</b>							
<b>Final report issued April 2017</b>							
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 updated within this to ensure trees, woodlands and biodiversity are included and the need to</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> <p>30 Sept 2019</p>

Tree Surveying 2016/17							
Final report issued April 2017							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
			<p>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> <p>Position – September 2019 In progress.</p> <p>Position – November 2018 In progress.</p> <p>Position – February 2019 In progress.</p> <p>Position – July 2019 The Tree and Woodland Strategy has been completed and is due at Cabinet in September 2019 and highlights a number of actions within.</p> <p><b>Position – September 2019</b> <b>As above.</b></p>				

**Audit Plan 2018/19**

<b>Cyber Security 2018/19</b>							
<b>Final report issued January 2019</b>							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
01	<p>Management should put a defined plan in place to address all existing critical and high priority vulnerabilities in a timely manner.</p> <p>There should be a defined procedure in place to resolve vulnerabilities as and when they are encountered.</p>	Medium	<p>Update existing procedures to review and remediate vulnerabilities (other than MS patches).</p> <p>If required, implement additional system e.g. SCCM to manage deployment of "other" vulnerabilities.</p> <p>Position – February 2019 Review of products such as SCCM to manage 3<sup>rd</sup> party patching across the estate.</p> <p>Position – July 2019 The following management update was received on 30 July:</p> <p>"In progress. Currently managed on a ¼ basis, using Qualys vulnerability software to assess and scan with manual remediation via patching. System will be put in place to automate where possible."</p> <p><b>Position – September 2019</b> <b>As above.</b></p>	ICT Section Head	30 November 2019	*	

Cyber Security 2018/19							
Final report issued January 2019							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
02	<p>There should be a mechanism to restrict any non-complying devices to connect to the Council's IT network.</p> <p>Additionally, there should be continuous monitoring in place for all devices connected on the network to be fully antivirus protected.</p>	Medium	<p>Review current AV and VPN solution and viability to restrict devices with no up to date protection from connecting to the network fully.</p> <p>Ensure that daily reports for AV protection are monitored against asset register and this is reported to the ICT Section Head.</p> <p>Position – February 2019 Reporting mechanism from Infrastructure monitoring through to desktop services is in place. Mechanism to ensure that desktop services remediate the gaps sufficiently is currently underway.</p> <p>Replacement VPN, for all homeworking, is within scope for replacement Wide Area Network. New VPN solution will review ability to ensure that all connected devices have up to date AV.</p> <p>Position – July 2019 The following management update was received on 30 July:</p> <p>“Continuous AV monitoring in place. Daily reports reviewed to ensure all connected devices have the most recent signatures. Where the signature has not been applied this is flagged and remediated by an engineer.</p> <p>New remote working solution has AV checker within Enterprise Management module.</p> <p>Request to extend the new remote working solution roll out to December 2019. The rollout will have commenced in August 2019, but</p>	ICT Section Head	30 September 2019	<p>*</p> <p>Part resolved.</p> <p>Extension requested to deploy new remote working solution.</p>	31 December 2019

Cyber Security 2018/19							
Final report issued January 2019							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
			needs to be deployed to all users across all sites, in line with the deployment of new personal IT kit and Unified Communications.”  <b>Position – September 2019</b> <b>As above</b>				
03	A training needs assessment should be performed for all members of staff that have responsibility for Cyber security so as to determine their training needs.	Medium	Review current skills against role to assess gap, recommending appropriate training as an outcome. Note funding will have to be approved.  HR Manager Monitor and report against all staff who have not completed the annual requirement to refresh knowledge via the Security awareness programme.  Position – February 2019 New Learning Management system will be ready approximately April 2019. This is led by the HR service. Once in place more accurate reporting mechanisms can be used to ensure staff are completing the required mandatory training.  Position – July 2019 The following management update was received on 30 July:  “Monitoring regarding mandatory training completed now in place via new Learning Management system.  Skills gap assessment ongoing.”	ICT Section Head	30 September 2019	*	

Cyber Security 2018/19							
Final report issued January 2019							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
			<b>Position – September 2019 As above</b>				

Benefits 2018/19							
Final report issued April 2019							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
01	<p>We recommend that declaration of interests forms are completed by all staff annually.</p> <p>A process for new staff should be put in place to form part of the induction programme to complete a declaration of interests form.</p>	Medium	<p>Declarations of interests will be completed by all Revs and Bens staff for 19/20.</p> <p>A prompt for this form to be signed will be added to our corporate wide new starter form so that we pick up new starters as and when required.</p> <p>Position – July 2019 No management update received.</p> <p>Position – 21 August 2019 All officers with access to the Revenues and Benefits systems need to sign a declaration annually. This work is underway. We amended our internal Revs and Bens Information Security Policy in May of this year. We are now making some amendments to the declaration itself before it is sent out to all staff for signing. All signed declarations will be held on the Revs and Bens drive electronically for internal and external audit to view whenever necessary. We anticipate this work being</p>	Head of Revenues and Benefits	30 April 2019	*	<b>30 Sept 2019</b>

Benefits 2018/19							
Final report issued April 2019							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
			<p>completed by 31.08.19. The form will also form part of the new starter process being developed within Firmstep so that we capture new starts as and when.</p> <p><b>Position – September 2019 (Based on conversation with the Head of Revenues &amp; Benefits)</b>  <b>Revised declaration of interest form to be reviewed by SIAS before issue to staff.</b></p>				
02	We recommend that testing of the module is carried out to reinstate the ability to delete obsolete data.	Medium	<p>The Retention and Destruction module is currently suspended from use as it has been destroying documents incorrectly that we are still relying on to support 'live' housing benefit claims.</p> <p>We have reported this to the system supplier (Northgate) and have requested their assistance with correcting the issue so that we can start using the module again and remain GDPR compliant.</p> <p>During a meeting with Northgate on 21.03.19 we agreed we needed a Retention &amp; Destruction refresher training day during which they would help us set up the system so that the system does not destroy documents we still need. We are now awaiting a date for the training to take place.</p> <p>Position – July 2019                      No management update received.</p> <p>Position – 21 August 2019                      The system is designed to destroy all</p>	Benefits Manager	31 May 2019	*	<b>31 October 2019</b>

Benefits 2018/19							
Final report issued April 2019							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
			<p>documents that are older than 6 years plus current. We discovered that the system was not working properly and has destroyed some documents that are still required to support live Benefit claims and therefore we need to retain. Clearly we could not allow that to continue so the system was been suspended. We have sought advice on how to fix this issue from the system provider and are awaiting their response. I have chased this today and have also now asked if it's possible to use the system in part so that we can carry on destroying old documents that we no longer require for Council Tax and Business Rates and unsuspend the Benefits part of the system once we have fixed the problem. I will escalate this issue in a week if I have not had a response.</p> <p><b>Position – September 2019 (Based on conversation with the Head of Revenues &amp; Benefits)</b>  <b>Issue has now been escalated with Northgate.</b></p>				