



**WATFORD  
BOROUGH  
COUNCIL**

# **AUDIT COMMITTEE**

**25 November 2021**

**7.00 pm**

**Town Hall, Watford**

**Contact**

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**Publication date: 17 November 2021**

# Committee Membership

Councillor M Hofman (Chair)

Councillor P Kloss (Vice-Chair)

Councillors N Bell, M Devonish and M Turmaine

## 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 16 September 2021 to be submitted and signed.

**4. Freedom of Information Act Requests April to September 2021 (Pages 4 - 35)**

Report of the Group Head of Democracy and Governance

**5. External Auditor Update**

The committee to receive a verbal update from the external auditor.

**6. SIAS update report (Pages 36 - 69)**

Report of the Client Audit Manager

**7. Treasury Management Mid-Year Report 2021/22 (Pages 70 - 75)**

Report of the Head of Finance

**8. Treasury Management Policy 2022/23 (Pages 76 - 93)**

Report of the Head of Finance

**9. External Auditor Appointments from April 2023 (Pages 94 - 102)**

Report of the Head of Finance

Part A

**Report to:**               **Audit Committee**

**Date of meeting:**   **Thursday, 25 November 2021**

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

**Title:**                   **Freedom of Information Act Requests April to September 2021**

## 1.0 Summary

1.1 This is the half yearly report of Freedom of Information Act requests received between 1 April and 30 September 2021.

## 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)
Requests are not regularly responded to	Complaint by requestors and investigation and potential sanction by the Information Commissioner	CLO's diarise response times and chase responders	treat	4

## 3.0 Recommendations

3.1 That the report be noted.

### **Further information:**

Carol Chen

carol.chen@watford.gov.uk

Tel: 01923 278350

## 4.0 Detailed proposal

4.1 Since January 2005 when the Freedom of Information Act 2000 came fully into force the council has been obliged to respond to requests for information. These requests should be responded to within 20 working days of receipt. The Act, and public bodies' compliance with it, is overseen by the Information Commissioner who can

investigate complaints and can compel the disclosure of information as well as impose fines for failure to meet deadlines.

4.2 This committee receives half yearly reports on the council's performance in replying to such requests as well as Environmental Information Regulation requests.

4.3 For the period 1 April to 30 September 2021 the council received 354 Freedom of Information Act requests and 1 Environmental Information Regulation request. This was lower than the previous half year when the council received 422 requests. Of those 354 requests 61 were not replied to within 20 working days. Seven have not been replied to at all. In the previous half year 55 were replied to outside the time and 16 were not replied to at all.

4.4 Executive and Group Heads continue to be given fortnightly details of requests received and all requests are now registered on Firmstep. The requests are attached at Appendix 1

## 5.0 **Implications**

### 5.1 **Financial**

5.1.1 The Shared Director of Finance comments that there are no financial implications. Services deal with requests from existing resources.

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

5.2.1 The Group 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 Information is suitably redacted if it contains personal information before being sent out.

### 5.4 **Staffing**

5.4.1 Replies are dealt with within services. The Customer Services Centre manages and responds to requests where it affects multiple services.

### 5.5 **Accommodation**

5.5.1 N/A

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

5.6.1 N/A

## **5.7 Sustainability**

5.7.1 N/A

## **Appendices**

Appendix 1 Requests 1 April to 30 September 2021.

## **Background papers**

No papers were used in the preparation of this report.

## FREEDOM OF INFORMATION REQUESTS RECEIVED 1ST APRIL 2021 - 30TH SEPTEMBER 2021

SERVICE	REASON FOR REQUEST	DATE RECEIVED	DUE DATE	DATE RESPONDED	20 WORKING DAYS	Information sent Yes/No	Request Extension Y/N	Customer Advised on Alternative Location of Information (Yes/No)	Individual Organisation Media
REVENUES & BENEFITS	How much have Watford Football Club paid in business rates to the local authority	07.04.21	05.05.21	23.06.21	N	Y	N	N	Organisation
REVENUES & BENEFITS	How many rent guarantees were issued to care leavers	13.04.21	12.05.21	N	N	N	N	N	Organisation
REVENUES & BENEFITS	Empty Property Information FS-Case-325987994	13.04.21	12.05.21	10.06.21	N	Y	N	N	Individual
REVENUES & BENEFITS	Business rates data	06.05.21	04.06.21	10.06.21	N	Y	N	N	Organisation
REVENUES & BENEFITS	Empty Property Information	13.05.21	11.06.21	10.06.21	Y	Y	N	N	Organisation
REVENUES & BENEFITS	Required Information -Please provide a copy of the information that the council was required to submit under The Non-Domestic Rating (Compilation and Alteration of Lists) (England) Regulations 2020 by 15th January 2021	14.05.21	12.06.21	N	N	N	N	N	Individual
REVENUES & BENEFITS	Test and Trace support payment scheme	17.05.21	15.06.21	N	N	N	N	N	Organisation
REVENUES & BENEFITS	Business rates data	21.05.21	19.06.21	10.06.21	Y	Y	N	N	Organisation
REVENUES & BENEFITS	How many households have been issued with warning notices in relation to council tax arrears accrued during 2020/21? If this is not available, please provide the number of warning notices issued (as opposed to the number of households receiving them).	26.05.21	24.06.21	N	N	N	N		Media
REVENUES & BENEFITS	Business rates data	28.05.21	26.06.21	10.06.21	Y	Y	N	N	Organisation

<b>REVENUES &amp; BENEFITS</b>	Business rates data	02.06.21	30.06.21	10.06.21	Y	Y	N	N	Individual
<b>REVENUES &amp; BENEFITS</b>	Business rates data	02.06.21	30.06.21	23.07.21	N	Y	N	N	Organisation
<b>REVENUES &amp; BENEFITS</b>	Do you administer the restart Grant scheme yourselves? 2. If you do not, who was it outsourced to? 3. How many photographic studios have you classified as Strand 1 businesses, and /or made Strand 1 Payments to? 4. How many photographic studios have you classified as Strand 2 businesses, and /or made Strand 2 Payments to	19.06.21	19.07.21	23.07.21	Y	N	N	N	Organisation
<b>REVENUES &amp; BENEFITS</b>	Please provide a link to (or copy of) Watford's current (i.e. 2021/22) Council Tax Reduction Scheme Policy	28.06.21	26.07.21	01.07.21	Y	Y	N	N	Organisation
<b>REVENUES &amp; BENEFITS</b>	Details of any regulation 17 (31 <sup>st</sup> March 2017) certificates currently in place in your business rates hereditament database – Please note this is a hereditament level query and not ratepayer specific and is therefore not exempt.	29.06.21	27.07.21	N	N	N	N	N	Organisation
<b>REVENUES &amp; BENEFITS</b>	Business rates data	06.07.21	03.07.21	03.07.21	Y	Y	N	N	Organisation
<b>REVENUES &amp; BENEFITS</b>	Small Business Rates Relief	13.07.21	10.08.21	15.07.21	Y	Y	N	N	Organisation
<b>REVENUES &amp; BENEFITS</b>	FOI-351240956 - Revenues & Benefits ICT Systems	22.07.21	19.08.21	12.10.21	N	Y	N	N	Individual
<b>REVENUES &amp; BENEFITS</b>	FOI-352873327 - Empty Property Information	27.07.21	24.08.21	30.07.21	Y	Y	N	N	Individual
<b>REVENUES &amp; BENEFITS</b>	FOI-353682564 Business rates Data	29.07.21	26.08.21	02.08.21	Y	Y	N	N	Individual
<b>REVENUES &amp; BENEFITS</b>	FOI-355207673 Business Rates Credits	08.08.21	07.09.21	09.08.21	Y	Y	N	N	Organisation
<b>REVENUES &amp; BENEFITS</b>	FOI-357065022 Business rates Credits	13.08.21	13.09.21	18.08.21	Y	Y	N	N	Organisation

<b>REVENUES &amp; BENEFITS</b>	FOI-357696271: Funding to charities and third sector bodies	17.08.21	15.09.21	24.09.21	N	Y	N	N	Organisation
<b>REVENUES &amp; BENEFITS</b>	FOI-359788975 LOA for ONE STOP STORES LTD Business rates Credits	24.08.21	23.09.21	31.08.21	Y	Y	N	N	Organisation
<b>REVENUES &amp; BENEFITS</b>	FOI-360058390, Business rates between to 1st-31st August 2021	01.09.21	29.09.21	01.09.21	Y	Y	N	N	Individual
<b>REVENUES &amp; BENEFITS</b>	FOI-361187585 Business rates for independent (fee-paying) schools	05.09.21	01.10.21	21.09.21	Y	Y	N	N	Individual
<b>REVENUES &amp; BENEFITS</b>	FOI-363722843 A copy of the seal of office	13.09.21	11.10.21	07.10.21	Y	Y	N	N	Individual
<b>REVENUES &amp; BENEFITS</b>	FOI-364550083 Business rates data	17.09.21	14.10.21	21.09.21	Y	Y	N	N	Individual
<b>REVENUES &amp; BENEFITS</b>	FOI - 363984174 Councillors unpaid council tax	17.09.21	15.10.21	15.10.21	Y	Y	N	N	Media
<b>REVENUES &amp; BENEFITS</b>	FOI -363984174 Empty Property information	17.09.21	14.10.21	13.10.21	Y	Y	N	N	Organisation
<b>REVENUES &amp; BENEFITS</b>	FOI-364754475 Additional Restrictions grants	20.09.21	18.10.21	02.11.21	N	Y	N	N	Individual
<b>REVENUES &amp; BENEFITS</b>	FOI-364759437: Council Tax Credits for businesses	21.09.21	19.10.21	02.11.21	N	Y	N	N	Organisation
<b>REVENUES &amp; BENEFITS</b>	FOI-366102941 Council Tax Enforcement	23.09.21	21.10.21	25.10.21	N	Y	N	N	Individual
<b>REVENUES &amp; BENEFITS</b>	FOI-366519755 Completion Notices served since 1/1/2017	29.09.21	27.10.21	12.10.21	Y	Y	N	N	Organisation
<b>total 34 14 late</b>									

SERVICE	REASON FOR REQUEST	DATE RECEIVED	DUE DATE	DATE RESPONDED	WITHIN 20 DAYS (Y/N)	Information sent Yes/No/Partial	Request Extension Y/N	Customer Advised on Alternative Location of Information (Yes/No)	Individual Organisation Media
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COMMUNITY & ENVIRONMENTAL HEALTH	Percentage of recyclables (plastic, paper, glass, tins) which is sent abroad	01.04.21	03.05.21	06.04.21	Y	Y	N	N	Individual
COMMUNITY & ENVIRONMENTAL HEALTH	Location of dog bins in Watford and surrounds	04.04.21	03.05.21	13.04.21	Y	Y	N	N	Individual
COMMUNITY & ENVIRONMENTAL HEALTH	Municipal Waste to Landfill	06.04.21	04.05.21	07.04.21	Y	Y	N	N	Individual
COMMUNITY & ENVIRONMENTAL HEALTH	Selective licensing schemes for private landlords	07.04.21	05.05.21	07.04.21	Y	Y	N	N	Organisation
COMMUNITY & ENVIRONMENTAL HEALTH	Private Hire Licensing questions	07.04.21	05.05.21	07.04.21	Y	Y	N	N	Individual
COMMUNITY & ENVIRONMENTAL HEALTH	Public health funerals	12.04.21	11.05.21	18.05.21	N	Y	N	N	Media
COMMUNITY & ENVIRONMENTAL HEALTH	The number of households who received refuse waste collections in 2018, 2019 and 2020 - The cost of refuse collection operations for financial years 2018 - 2019, 2019 - 2020 and 2020 - 2021 - The percentage of bins missed during refuse collection rounds in 2018, 2019 and 2020	12.04.21	11.05.21	20.04.21	Y	Y	N	N	Individual
COMMUNITY & ENVIRONMENTAL HEALTH	Could you please answer the following questions with regards to Littering and Fly-tipping in your area	15.04.21	14.05.21	13.05.21	Y	Y	N	N	Individual
COMMUNITY & ENVIRONMENTAL HEALTH	I would like to know how many hornbeams have been cut down on Lower Paddock Road, WD19 and the reasons why they had to be removed.	15.04.21	14.05.21	18.05.21	N	Y	N	N	Individual
COMMUNITY & ENVIRONMENTAL HEALTH	I would like to submit a request under the Freedom of Information Act to see a copy of Watford Council's Premises Licence Register for venues licensed to sell alcohol in Watford.	19.04.21	18.05.21	17.05.21	Y	Y	N	N	Individual
COMMUNITY & ENVIRONMENTAL HEALTH	Workforce noise exposure when collecting recycling waste, which may be conducted in house or by a third-party contractor on your behalf	29.04.21	28.05.21	25.05.21	Y	Y	N	N	Individual
ENVIRONMENTAL HEALTH	Public health funeral information	11.05.21	09.06.21	18.05.21	Y	Y	N	N	Organisation
COMMUNITY & ENVIRONMENTAL HEALTH	Vehicle Fleet and Waste Manager Information	11.05.21	09.06.21	14.05.21	Y	Y	N	N	Organisation

COMMUNITY & ENVIRONMENTAL HEALTH	Please provide the numbers of burials and cremations for the following years in the borough of Watford 2015 2016 2017 2018 2019 2020	15.05.21	15.06.21	04.06.21	Y	Y	N	N	Individual
COMMUNITY & ENVIRONMENTAL HEALTH	Public health funeral information	17.05.21	15.06.21	18.05.21	Y	Y	N	N	Individual
COMMUNITY & ENVIRONMENTAL HEALTH	Animal Welfare	18.05.21	16.06.21	22.06.21	N	Y	N	N	Organisation
COMMUNITY & ENVIRONMENTAL HEALTH	Would you please tell me how many chartered ecologists the council has employed over the last three years between May 2018 to May 2021?	19.05.21	17.06.21	27.05.21	Y	Y	N	N	Media
COMMUNITY & ENVIRONMENTAL HEALTH	Burials and Cremations information request.	20.05.21	18.06.21	04.06.21	Y	Y	N	N	Individual
COMMUNITY & ENVIRONMENTAL HEALTH	Burials and Cremations information request.	21.05.21	21.06.21	04.06.21	Y	Y	N	N	Individual
COMMUNITY & ENVIRONMENTAL HEALTH	Burials and Cremations information request.	21.05.21	21.06.21	04.06.21	Y	Y	N	N	Individual
COMMUNITY & ENVIRONMENTAL HEALTH	Burials and Cremations information request.	24.05.21	22.06.21	04.06.21	Y	Y	N	N	Individual
COMMUNITY & ENVIRONMENTAL HEALTH	What is the fleet size of your owned/operated vehicles. Perhaps you have a fleet list? eg. cars, vans, waste disposal trucks Does your Authority have central fuelling facilities? What is the annual fuel bill for the Authority for both Diesel and Petrol Data from last financial year 2020/21	25.05.21	23.06.21	27.05.21	Y	Y	N	N	Organisation
COMMUNITY & ENVIRONMENTAL HEALTH	I am looking for information relating to farm welfare offences for 2019 and 2020.	26.05.21	24.06.21	22.06.21	Y	Y	N	N	Individual
COMMUNITY & ENVIRONMENTAL HEALTH	The total amount of cremations and burials in the Watford Borough council jurisdiction from January 2015 to December 2020 listed separately and annually.	26.05.21	24.06.21	04.06.21	Y	Y	N	N	Individual
COMMUNITY & ENVIRONMENTAL HEALTH	Fixed penalty notice information for fly tipping	27.05.21	25.06.21	24.06.21	Y	Y	N	N	Individual
COMMUNITY & ENVIRONMENTAL HEALTH	Full list of sweepers owned/leased by the council (under 4tonne GVW) including make and model	27.05.21	25.06.21	28.05.21	Y	Y	N	N	Individual

COMMUNITY & ENVIRONMENTAL HEALTH	Burials and Cremations information request.	28.05.21	26.06.21	04.06.21	Y	Y	N	N	Individual
COMMUNITY & ENVIRONMENTAL HEALTH	Request for numbers of burials and cremations in the Council's jurisdiction, 2015 - 2020 inclusive	28.05.21	26.06.21	04.06.21	Y	Y	N	N	Individual
COMMUNITY & ENVIRONMENTAL HEALTH	Incidents where refuse collectors were physically assaulted by members of the public while carrying out council duties	01.06.21	29.06.21	07.06.21	Y	Y	N	N	Media
COMMUNITY & ENVIRONMENTAL HEALTH	The total number of Civil Penalties relating to housing offences served to private landlords per year for the following years: 2018/2019 2019/2020 2020/2021	08.06.21	06.07.21	08.07.21	N	Y	N	N	Individual
COMMUNITY & ENVIRONMENTAL HEALTH	I am searching for any reports, research or policy documents produced by your council into individuals living in squalid conditions, or classed as having Diogenes Syndrome or extreme self-neglect.	07.06.21	05.07.21	N	N	N	N	N	Individual
COMMUNITY & ENVIRONMENTAL HEALTH	Registration number, make, model, of all vehicles registered as a Taxi, Hackney Carriage or for Private Hire between 1st December 2020 and 5th June 2021.	08.06.21	06.07.21	13.07.21	N	Y	N	N	Individual
COMMUNITY & ENVIRONMENTAL HEALTH	Information relating to who is the Licensing Manager	09.06.21	07.07.21	01.07.21	Y	Y	N	N	Individual
COMMUNITY & ENVIRONMENTAL HEALTH	Noise complaint information	18.06.21	16.07.21	13.07.21	Y	Y	N	N	Organisation
COMMUNITY & ENVIRONMENTAL HEALTH	May you provide me the following information, related to your council's offered youth services. I'm seeking any and all data spanning from year 2005 and ending in the year 2019	18.06.21	16.07.21	08.07.21	Y	Y	N	N	Organisation
COMMUNITY & ENVIRONMENTAL HEALTH	May you provide me the following information, related to your council's offered youth services. I'm seeking any and all data spanning from year 2005 and ending in the year 2019:	18.06.21	16.07.21	08.07.21	Y	Y	N	N	Organisation
COMMUNITY & ENVIRONMENTAL HEALTH	The total number of successful criminal prosecutions on formal notices served to private landlords.	23.06.21	21.07.21	22.07.21	N	Y	N	N	Individual
ENVIRONMENTAL HEALTH	Playground information	24.06.21	22.07.21	22.07.21	Y	Y	N	N	Individual

COMMUNITY & ENVIRONMENTAL HEALTH	I am writing to submit a freedom of information request for all burials and cremations in your district for each year, starting from 2010 - 2021.	29.06.21	27.07.21	06.07.21	Y	Y	N	N	Individual
COMMUNITY & ENVIRONMENTAL HEALTH	Are any of the following ride-hailing service providers operating in your Local Authority? •Uber •OLA •Bolt	28.06.21	26.07.21	08.07.21	Y	Y	N	N	Individual
COMMUNITY & ENVIRONMENTAL HEALTH	FOI-347372485 Freedom of Information request - Number of playgrounds, MUGAs and outdoor fitness areas	06.07.21	03.08.21	19.07.21	Y	Y	N	N	Individual
COMMUNITY & ENVIRONMENTAL HEALTH	FOI-348668703 Allotment Waiting Lists	09.07.21	06.08.21	23.07.21	Y	Y	N	N	Individual
COMMUNITY & ENVIRONMENTAL HEALTH	FOI-350958274 Taxi Licensing Information	14.07.21	11.08.21	14.09.21	N	Y	Y	N	Organisation
COMMUNITY & ENVIRONMENTAL HEALTH	Reference: FOI-349827208 Primate Licencing	16.07.21	13.08.21	19.08.21	N	Y	N	N	Individual
COMMUNITY & ENVIRONMENTAL HEALTH	FOI-351575157 Food business registrations	23.07.21	20.08.21	19.08.21	Y	Y	N	N	Media
COMMUNITY & ENVIRONMENTAL HEALTH	FOI - enforcement action in Section 95 housing	21.07.21	18.08.21	01.09.21	N	Y	N	N	Organisation
COMMUNITY & ENVIRONMENTAL HEALTH	FOI-352072019 Green Homes Grant	25.07.21	20.08.21	27.07.21	Y	Y	N	N	Individual
COMMUNITY & ENVIRONMENTAL HEALTH	FOI 351965818 - Bunkers Hill, South West Bedmond Road - New Crematorium	26.07.21	23.08.21	02.08.21	Y	Y	N	N	Individual
COMMUNITY & ENVIRONMENTAL HEALTH	FOI 353086686 - Dog breeding licences	30.07.21	27.08.21	07.10.21	N	Y	N	N	Organisation
COMMUNITY & ENVIRONMENTAL HEALTH	FOI-353563971 Asbestos Removal information relating to a property in Watford	02.08.21	31.08.21	01.09.21	Y	N	N	N	Individual
COMMUNITY & ENVIRONMENTAL HEALTH	FOI-354263116 Cemetery fees 1995 to 2020	04.08.21	02.09.21	07.09.21	N	Y	N	N	Individual
COMMUNITY & ENVIRONMENTAL HEALTH	FOI-354165437 Public Health Funerals	04.08.21	02.09.21	24.09.21	N	Y	N	N	Organisation
COMMUNITY & ENVIRONMENTAL HEALTH	Private Sector/Social housing complaints	04.08.21	02.09.21	03.09.21	N	Y	N	N	Organisation

COMMUNITY & ENVIRONMENTAL HEALTH	FOI-354633337 Bulky Waste Collections	06.08.21	06.09.21	18.08.21	Y	Y	N	N	Organisation
COMMUNITY & ENVIRONMENTAL HEALTH	FOI-355220976 - Missed Bin Collections	09.08.21	07.09.21	18.08.21	Y	Y	N	N	Organisation
COMMUNITY & ENVIRONMENTAL HEALTH	FOI-355222043 Waste Collections - Notifying Residents of Delays	09.08.21	07.09.21	17.08.21	Y	Y	N	N	Organisation
COMMUNITY & ENVIRONMENTAL HEALTH	FOI - 355117067 Private Sector Housing Complaints	09.08.21	07.09.21	03.09.21	Y	Y	N	N	Organisation
COMMUNITY & ENVIRONMENTAL HEALTH	FOI-355416180 Blue Badges/Disabled Bay Parking	10.08.21	08.09.21	03.09.21	Y	Y	N	N	Individual
COMMUNITY & ENVIRONMENTAL HEALTH	FOI-350958274 Motor Vehicles registered for public hire i.e. Taxi/Private Hire/Hackney Carriage that were either issued a new or renewal licence in the period 1st December 2019 to 30th June 2021.	10.08.21	08.09.21	14.09.21	N	Y	N	N	Organisation
COMMUNITY & ENVIRONMENTAL HEALTH	FOI-357082385 External Litter bins	13.08.21	13.09.21	14.09.21	N	Y	N	N	Individual
COMMUNITY & ENVIRONMENTAL HEALTH	FOI-357289775 Climate emergency actions	15.08.21	14.09.21	08.09.21	Y	Y	N	N	Individual
COMMUNITY & ENVIRONMENTAL HEALTH	FOI-357557661: FOI Request Market Information	17.08.21	15.09.21	20.08.21	Y	Y	N	N	Individual
COMMUNITY & ENVIRONMENTAL HEALTH	FOI-357987614 Burials and Cremations information request.	17.08.21	15.09.21	01.09.21	Y	Y	N	Y	Individual
COMMUNITY & ENVIRONMENTAL HEALTH	FOI-358258609 Allotments & Bonfires	18.08.21	16.09.21	17.09.21	N	Y	N	Y	Individual
COMMUNITY & ENVIRONMENTAL HEALTH	FOI-358259992 Public Health Funerals	18.08.21	16.09.21	08.09.21	Y	Y	N	N	Media
COMMUNITY & ENVIRONMENTAL HEALTH	FOI -357220930 Asbestos in property	18.08.21	16.09.21	01.09.21	Y	Y	N	N	Individual
COMMUNITY & ENVIRONMENTAL HEALTH	FOI-358519822 Covid Marshalls	22.08.21	21.09.21	27.08.21	Y	Y	N	N	Individual

COMMUNITY & ENVIRONMENTAL HEALTH	FOI-359765755 LA Flex for Watford Borough Council	26.08.21	24.09.21	05.10.21	Y	not an FOI	N	Y our website	Organisation
COMMUNITY & ENVIRONMENTAL HEALTH	FOI-361513070 Pest Control School Project	07.09.21	05.10.21	05.10.21	Y	Y	N	N	Individual
COMMUNITY & ENVIRONMENTAL HEALTH	FOI-362717717 Municipal Truck Fleets	08.09.21	06.10.21	21.09.21	Y	Y	N	N	Organisation
COMMUNITY & ENVIRONMENTAL HEALTH	FOI-363757462 Public Facilities	14.09.21	12.10.21	12.10.21	Y	Y	N	N	Media
COMMUNITY & ENVIRONMENTAL HEALTH	FOI-364564490: property inspection reports for an address in Watford	15.09.21	13.10.21	12.10.21	Y	Y	N	N	Individual
COMMUNITY & ENVIRONMENTAL HEALTH	FOI-364749739 Freedom of Information request - Private Alleyways/Service Roads - FPNs / Enforcement	20.09.21	18.10.21	15.10.21	Y	Y	N	N	Individual
COMMUNITY & ENVIRONMENTAL HEALTH	FOI-365112756 Landlord Prosecutions	21.09.21	19.10.21	18.10.21	Y	Y	N	N	Individual
COMMUNITY & ENVIRONMENTAL HEALTH	FOI-366406526 allotment information	29.09.21	27.10.21	15.10.21	Y	Y	N	N	Organisation
COMMUNITY & ENVIRONMENTAL HEALTH	FOI-366528677 - Animal Activities Licensing	29.09.21	27.10.21	12.10.21	Y	Y	N	N	Organisation
COMMUNITY & ENVIRONMENTAL HEALTH	FOI-367863360 Carbon Emissions	30.09.21	28.10.21	27.10.21	Y	Y	N	N	Individual
total 77 17 late									

SERVICE	REASON FOR REQUEST	DATE RECEIVED	DUE DATE	DATE RESPONDED	WITHIN 20 DAYS (Y/N)	Information sent Yes/No/Partial	Request Extension Y/N	Customer Advised on Alternative Location of Information (Yes/No)	Individual Organisation Media
SERVICE TRANSFORMATION	Request for some of the organisation's information around the internal plans and strategy documents around ICT	06.04.21	04.05.21	20.04.21	Y	Y	N	N	Individual
SERVICE TRANSFORMATION	New property addresses	07.04.21	05.05.21	12.05.21	N	Y	N	N	Individual

<b>SERVICE TRANSFORMATION</b>	Civic duty and old computers for UK community - how many computer users there are at your organization in total, where the old computer and other technology and electronic items are going when they are replaced by newer items and what percentage is going to help those in the local UK community that can not afford computers.	28.04.21	27.05.21	25.05.21	Y	Y	N	N	Organisation
<b>SERVICE TRANSFORMATION</b>	Lift Maintenance contract information	29.04.21	28.05.21	27.05.21	Y	Y	N	N	Organisation
<b>SERVICE TRANSFORMATION</b>	Hi, I am writing to you to request some information about your Telecoms and IT infrastructure. I politely request information on your current provider for the following: 1) Current mobile provider 2) No. of mobile connections 3) What MDM/UEM solution do you use 4) Is this part of your mobile contract or separate? 5) Contract end dates for both 6) When will you start to look at reviewing the contract? 7) Current expenditure on these contracts 8) Key decision Makers	04.05.21	02.06.21	02.06.21	Y	Y	N	N	Organisation
<b>SERVICE TRANSFORMATION</b>	Under the Freedom of Information Act I am requesting details of Microsoft products held by your authority. I am primarily interested in Microsoft 365, Microsoft Dynamics and app development platforms. To include (product name and number of user licenses held for each year below) of all licenses of Microsoft products held by your authority for the years below and the total cost annual license fee where the procurement value exceeds £25,000 over the expected lifetime of the contract, for clarity this cost includes migration from other systems, development, data cleansing, support and training. 2018-19, 2019-20, 2020-21	04.05.21	02.06.21	28.05.21	Y	Y	N	N	Organisation
<b>SERVICE TRANSFORMATION</b>	Pat Testing Contract information	12.05.21	10.06.21	27.05.21	Y	Y	N	N	Individual
<b>SERVICE TRANSFORMATION</b>	FOI Request: Hybrid & Public Cloud Strategy	13.05.21	11.06.21	21.06.21	Y	Y	N	N	Organisation
<b>SERVICE TRANSFORMATION</b>	Public toilet information	16.06.21	14.07.21	14.07.21	Y	Y	N	N	Individual
<b>SERVICE TRANSFORMATION</b>	Parks & Open Spaces maintenance contract information	14.07.21	11.08.21	15.07.21	Y	Y	N	N	Individual
<b>SERVICE TRANSFORMATION</b>	FOI-353684134 Third-party cookies and your cookies policy	30.07.21	27.08.21	27.08.21	Y	Y	N	N	Organisation

<b>SERVICE TRANSFORMATION</b>	FOI-353685646 User engagement use of open source and open standards for your Digital Services	30.07.21	27.08.21	09.08.21	Y	Y	N	N	Organisation
<b>SERVICE TRANSFORMATION</b>	FOI-355159897 Consumer Data	06.08.21	06.09.21	07.09.21	N	Y	N	N	Individual
<b>SERVICE TRANSFORMATION</b>	FOI-357239352 Courier Services	15.08.21	14.09.21	24.08.21	Y	Y	N	N	Individual
<b>SERVICE TRANSFORMATION</b>	FOI-357292589: FOI Request tender winners' Social Value submission data	13.08.21	13.09.21	13.09.21	Y	Y	N	N	Organisation
<b>SERVICE TRANSFORMATION</b>	FOI-358558697 Contract information regarding Facilities Management, Cleaning, Portering, Security & Catering	23.08.21	21.09.21	16.09.21	Y	Y	N	N	Individual
<b>SERVICE TRANSFORMATION</b>	FOI 359884659 Construction Funding	31.08.21	28.09.21	08.10.21	N	Y	Y	N	Organisation
<b>SERVICE TRANSFORMATION</b>	FOI-360039961, ICT FOI Request	01.09.21	29.09.21	06.09.21	Y	Y	N	N	Organisation
<b>SERVICE TRANSFORMATION</b>	FOI-363969707 Confidential Waste Management	15.09.21	13.10.21	03.11.21	N	Y	N	N	Individual
<b>SERVICE TRANSFORMATION</b>	FOI-364551762 Facilities Management	17.09.21	15.10.21	14.10.21	Y	Y	N	N	Individual
<b>SERVICE TRANSFORMATION</b>	FOI-366098688 ICT - Kubernetes container technology	23.09.21	21.10.21	28.09.21	Y	Y	N	N	Individual
<b>total 21 4 late</b>									

<b>SERVICE</b>	<b>REASON FOR REQUEST</b>	<b>DATE RECEIVED</b>	<b>DUE DATE</b>	<b>DATE RESPONDED</b>	<b>WITHIN 20 DAYS (Y/N)</b>	<b>Information sent Yes/No/Partial</b>	<b>Request Extension Y/N</b>	<b>Customer Advised on Alternative Location of Information (Yes/No)</b>	<b>Individual Organisation Media</b>
<b>FINANCE</b>	Payments made to a company called Stonewall Equality Ltd	06.06.21	05.07.21	06.07.21	N	Y	N	N	Individual
<b>FINANCE</b>	The organisation's primary corporate Finance Software Solution: For example, Agresso, Integra, Sapphire Systems; software of this nature. Name of Supplier: Can you please provide me with the software provider for each contract	09.06.21	07.07.21	21.06.21	Y	Y	N	N	Individual
<b>FINANCE</b>	What is your current predicted funding gap by the end of the financial year 2022/23? 2. What is your current predicted funding gap by the end of the financial year 2023/24	30.06.21	28.07.21	04.08.21	N	Y	N	N	Organisation
<b>FINANCE</b>	FOI-354144788 What Financial Management/ERP System does the council use	04.08.21	02.09.21	08.10.21	N	Y	Y	N	Individual



<b>FINANCE</b>	FOI-354705357 - Freedom of Information Request - Use of cash for council services	04.08.21	02.09.21	31.08.21	Y	Y	N	N	Organisation
<b>FINANCE</b>	FOI-358131933 Financial Investigators who work for you	23.08.21	21.09.21	27.08.21	Y	Y	N	N	Organisation
<b>FINANCE</b>	FOI-358321635 Use of Hikvision equipment (FOI)	17.08.21	15.09.21	13.09.21	Y	Y	N	N	Individual
<b>Total 7 3 late</b>									

<b>SERVICE</b>	<b>REASON FOR REQUEST</b>	<b>DATE RECEIVED</b>	<b>DUE DATE</b>	<b>DATE RESPONDED</b>	<b>WITHIN 20 DAYS (Y/N)</b>	<b>Information sent Yes/No/Partial</b>	<b>Request Extension Y/N</b>	<b>Customer Advised on Alternative Location of Information (Yes/No)</b>	<b>Individual Organisation Media</b>
<b>DEMOCRACY &amp; GOVERNANCE</b>	How many staff did the council have in employment exclusively to work in the elections services team at each of the following elections? 1. General Election 2015 2. General Election 2017 3. General Election 2019 4. ay 2021 round of elections What was the total budget for the electoral services team in each of the following years? 1. 2016 2. 2017 3. 2018 4. 2019 5. 2020 6. 2021	18.05.21	16.06.21	13.07.21	N	Y	N	N	Organisation
<b>DEMOCRACY &amp; GOVERNANCE</b>	Does WBC procedural document of data complaints procedure, defined under Data Protection Act 2018 section 165 exist?	20.05.21	18.06.21	25.05.21	Y	Y	N	N	Individual
<b>DEMOCRACY &amp; GOVERNANCE</b>	FOI-350450409 Elections information for Vicarage Ward	15.07.21	12.08.21	18.08.21	N	Y	N	N	Individual
<b>DEMOCRACY &amp; GOVERNANCE</b>	Councillor's email FOI	21.07.21	18.08.21	04.08.21	Y	Y	N	N	Individual
<b>DEMOCRACY &amp; GOVERNANCE</b>	Garages information	13.08.21	13.09.21	28.08.21	Y	Y	N	N	Individual
<b>DEMOCRACY &amp; GOVERNANCE</b>	Use of Drones & Dash Cams	18.08.21	16.09.21	13.09.21	Y	Y	N	N	Individual
<b>DEMOCRACY &amp; GOVERNANCE</b>	FOI-361980296 Armed Forces Champions and Comm	08.09.21	06.10.21	09.09.21	Y	Y	N	N	Individual
<b>total 7 2 late</b>									

<b>SERVICE</b>	<b>REASON FOR REQUEST</b>	<b>DATE RECEIVED</b>	<b>DUE DATE</b>	<b>DATE RESPONDED</b>	<b>WITHIN 20 DAYS (Y/N)</b>	<b>Information sent Yes/No/Partial</b>	<b>Request Extension Y/N</b>	<b>Customer Advised on Alternative Location of Information (Yes/No)</b>	<b>Individual Organisation Media</b>
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<b>PLACESHAPING &amp; CORPORATE PERFORMANCE</b>	Building Control information FS-Case-321919016	01.04.21	03.05.21	01.04.21	Y	Y	N	N	Organisation
<b>PLACESHAPING &amp; CORPORATE PERFORMANCE</b>	Aspinall Verdi review of Santok Homes/ Clovercourt financial viability assessment.	06.04.21	04.05.21	09.04.21	Y	Y	N	N	Individual
<b>PLACESHAPING &amp; CORPORATE PERFORMANCE</b>	Permission applications for commercial & residential properties	06.04.21	04.05.21	07.05.21	N	Y	N	N	Organisation
<b>PLACESHAPING &amp; CORPORATE PERFORMANCE</b>	Building Control information FS-Case-323473120	07.04.21	05.05.21	08.04.21	Y	Y	N	N	Organisation
<b>PLACESHAPING &amp; CORPORATE PERFORMANCE</b>	Building Control information FS-Case-323623010	07.04.21	05.05.21	08.04.21	Y	Y	N	N	Organisation
<b>PLACESHAPING &amp; CORPORATE PERFORMANCE</b>	Valid permits in Stanley Road FS-Case-323903968	08.04.21	06.05.21	10.05.21	N	Y	N	N	Individual
<b>PLACESHAPING &amp; CORPORATE PERFORMANCE</b>	Building Control Information FS-Case-324358586	09.04.21	07.05.21	12.04.21	Y	Y	N	N	Organisation
<b>PLACESHAPING &amp; CORPORATE PERFORMANCE</b>	Nitrates and phosphates	09.04.21	07.05.21	07.05.21	Y	Y	N	N	Media
<b>PLACESHAPING &amp; CORPORATE PERFORMANCE</b>	Building Control information FS-Case-324417396	09.04.21	07.05.21	12.04.21	Y	Y	N	N	Organisation
<b>PLACESHAPING &amp; CORPORATE PERFORMANCE</b>	Building Control information FS-Case-324422967	09.04.21	07.05.21	12.04.21	Y	Y	N	N	Organisation
<b>PLACESHAPING &amp; CORPORATE PERFORMANCE</b>	I would be hugely grateful if you could provide me with answers to the following that relate to the Everyone In programme, which aimed to move rough sleepers in accommodation and support them (as part of the COVID-19 response)	09.04.21	10.05.21	25.05.21	N	Y	N	N	Individual
<b>PLACESHAPING &amp; CORPORATE PERFORMANCE</b>	FS-Case-324432321 - building control for a property in Watford	09.04.21	10.05.21	13.04.21	Y	Y	N	N	Organisation
<b>PLACESHAPING &amp; CORPORATE PERFORMANCE</b>	Concerning the repurposing of One YMCA sporting and recreational facilities	11.04.21	11.05.21	11.05.21	Y	Y	N	N	Organisation
<b>PLACESHAPING &amp; CORPORATE PERFORMANCE</b>	FS-Case-325574045 building control for a property in Watford	13.04.21	12.05.21	14.04.21	Y	Y	N	N	Organisation

<b>PLACESHAPING &amp; CORPORATE PERFORMANCE</b>	FS-Case-325957856 Building control for a property in Watford	14.04.21	13.05.21	15.04.21	Y	Y	N	N	Organisation
<b>PLACESHAPING &amp; CORPORATE PERFORMANCE</b>	FS-Case-325955143 Building control for a property in Watford	14.04.21	13.05.21	15.04.21	Y	Y	N	N	Organisation
<b>PLACESHAPING &amp; CORPORATE PERFORMANCE</b>	FS-Case-326081059 Building control for a property in Watford	15.04.21	14.05.21	15.04.21	Y	Y	N	N	Organisation
<b>PLACESHAPING &amp; CORPORATE PERFORMANCE</b>	Field Road Watford and would like to know how many patrols there have been here since the CPZ was introduced and how many penalties have been issued as a result.	15.04.21	14.05.21	12.05.21	Y	Y	N	N	Individual
<b>PLACESHAPING &amp; CORPORATE PERFORMANCE</b>	What is the value of each commercial property held? What was the forecast yield for each commercial property held? What was the actual yield for the commercial property held? Please itemise each property separately for their current (or most recent) valuation, forecast and actual yield.	21.04.21	20.05.21	19.05.21	Y	N	N	N	Individual
<b>PLACESHAPING &amp; CORPORATE PERFORMANCE</b>	For applicant households accommodated by your authority in bed and breakfast hotels (e.g. privately managed, meal(s) provided, shared facilities) or other nightly paid, privately managed accommodation with shared facilities, as of 31st March 2021: The total number of households with dependent children and / or pregnant woman with no other dependants in such accommodation	22.04.21	21.05.21	21.05.21	Y	Y	N	N	Media
<b>PLACESHAPING &amp; CORPORATE PERFORMANCE</b>	Any Caravan Site within your Local Planning Authority Area with "Deemed" Planning Permission under Section 17 of the Control of Development Act (1960).	22.04.21	21.05.21	12.05.21	Y	Y	N	N	Individual
<b>PLACESHAPING &amp; CORPORATE PERFORMANCE</b>	FS-Case-328286403 - building control information for a property in Watford	22.04.21	21.05.21	23.04.21	Y	Y	N	N	Organisation
<b>PLACESHAPING &amp; CORPORATE PERFORMANCE</b>	Please provide the number of applications for 10 or more dwellings that were refused by the Local Planning Authority (LPA) in a) 2017/18 b) 2018/19 c) 2019/20	26.04.21	25.05.21	12.05.21	Y	Y	N	N	Individual
<b>PLACESHAPING &amp; CORPORATE PERFORMANCE</b>	For each planning application of 10 or more dwellings, how many objections were received by the council in a) 2017/18 b) 2018/19 c) 2019/20	26.04.21	25.05.21	12.05.21	Y	Y	N	N	Individual

<b>PLACESHAPING &amp; CORPORATE PERFORMANCE</b>	FS-Case-329648510 Building control information	27.04.21	26.05.21	27.04.21	Y	Y	N	N	Organisation
<b>PLACESHAPING &amp; CORPORATE PERFORMANCE</b>	FS-Case-329784052 Building Control Information	27.04.21	26.05.21	27.04.21	Y	Y	N	N	Organisation
<b>PLACESHAPING &amp; CORPORATE PERFORMANCE</b>	Please provide me with a copy of all documents including emails, notes of meetings, correspondence and officers reports relating to this which are not already shown the Planning application search and please provide me with copies of all correspondence and emails between Watford Borough Council with any applicants, agents or other parties.	28.04.21	27.05.21	12.05.21	Y	Y	N	N	Organisation
<b>PLACESHAPING &amp; CORPORATE PERFORMANCE</b>	How much money has been spent on consultancy fees relating to housing- by your housing department from 2015 - 2021	29.04.21	28.05.21	10.06.21	N	Y	N	N	Media
<b>PLACESHAPING &amp; CORPORATE PERFORMANCE</b>	Building Control information FS-Case-330634358	30.04.21	01.06.21	04.05.21	Y	Y	N	N	Organisation
<b>PLACESHAPING &amp; CORPORATE PERFORMANCE</b>	Building Control information FS-Case-330643309	30.04.21	01.06.21	04.05.21	Y	Y	N	N	Organisation
<b>PLACESHAPING &amp; CORPORATE PERFORMANCE</b>	Building Control information FS-Case-330643701	30.04.21	01.06.21	04.05.21	Y	Y	N	N	Organisation
<b>PLACESHAPING &amp; CORPORATE PERFORMANCE</b>	Building Control information FS-Case-330643864	30.04.21	01.06.21	04.05.21	Y	Y	N	N	Organisation
<b>PLACESHAPING &amp; CORPORATE PERFORMANCE</b>	FS-Case-330822362 Building Control information	30.04.21	01.06.21	04.05.21	Y	Y	N	N	Organisation
<b>PLACESHAPING &amp; CORPORATE PERFORMANCE</b>	How many public toilets do you currently maintain? - Please list for 2020 how many council-maintained public toilets were changed from female or male toilets to gender-neutral toilets? - Please list this for 2019, and 2018. - How many council-maintained public toilets were closed in 2020? - Please list this for 2019 and 2018.	01.05.21	02.06.21	21.05.21	Y	Y	N	N	Media
<b>PLACESHAPING &amp; CORPORATE PERFORMANCE</b>	FS-Case-332309306 - building Control information	06.05.21	04.06.21	08.05.21	Y	Y	N	N	Organisation

<b>PLACESHAPING &amp; CORPORATE PERFORMANCE</b>	FS-Case-332706579 - Building control information	07.05.21	07.06.21	08.05.21	Y	Y	N	N	Organisation
<b>PLACESHAPING &amp; CORPORATE PERFORMANCE</b>	FS-Case-332707161 - Building control information	07.05.21	07.06.21	08.05.21	Y	Y	N	N	Organisation
<b>PLACESHAPING &amp; CORPORATE PERFORMANCE</b>	1) How many section 21 eviction notices were issued by your council in each of the following financial years – if possible within the cost limit please also indicate the number of tenants affected (in each property) in total by these s21 notices in each year: a. 2018-19 b. 2019-20 c. 2020-21	07.05.21	07.06.21	05.07.21	N	Y	N	N	Media
<b>PLACESHAPING &amp; CORPORATE PERFORMANCE</b>	Can the council planning department please document for me where they measure the height of an outbuilding (CLASS E) when it is a) within 2 meters of a boundary & b) on a sloping ground.	09.05.21	07.06.21	13.05.21	Y	Y	N	N	Individual
<b>PLACESHAPING &amp; CORPORATE PERFORMANCE</b>	FS-Case-333526920 -Building Control information	10.05.21	08.06.21	10.05.21	Y	Y	N	N	Organisation
<b>PLACESHAPING &amp; CORPORATE PERFORMANCE</b>	I would like to request the number of fixed penalty notices issued by the council for the following offences in the last year (2020):- Parked in a designated disabled person's parking place without displaying a valid disabled person's badge in the prescribed manner (both on and off-street, PCN codes 40 and 87).Yours faithfully	10.05.21	08.06.21	28.05.21	Y	Y	N	N	Individual
<b>PLACESHAPING &amp; CORPORATE PERFORMANCE</b>	Freedom of Information request - Building Control FS-Case-334212887	12.05.21	10.06.21	12.05.21	Y	Y	N	N	Organisation
<b>PLACESHAPING &amp; CORPORATE PERFORMANCE</b>	FS-Case-334406091 - Building control information	13.05.21	11.06.21	13.05.21	Y	Y	N	N	Organisation
<b>PLACESHAPING &amp; CORPORATE PERFORMANCE</b>	Please provide the detail of how many families were housed or rehoused within Watford Borough in to social housing of accommodation of 3 bedrooms or more during the period January 2009 to May 2021	13.05.21	11.06.21	19.05.21	Y	Y	N	N	Individual
<b>PLACESHAPING &amp; CORPORATE PERFORMANCE</b>	FS-Case-335470972 - Building Control information	17.05.21	15.06.21	17.05.21	Y	Y	N	N	Organisation
<b>PLACESHAPING &amp; CORPORATE PERFORMANCE</b>	FS-Case-335561585 Building Control information	17.05.21	15.06.21	17.05.21	Y	Y	N	N	Organisation

<b>PLACESHAPING &amp; CORPORATE PERFORMANCE</b>	FS-Case-336177374 - building control information	19.05.21	17.06.21	19.05.21	Y	Y	N	N	Organisation
<b>PLACESHAPING &amp; CORPORATE PERFORMANCE</b>	FS-Case-336177668 - building control information	19.05.21	17.06.21	19.05.21	Y	Y	N	N	Organisation
<b>PLACESHAPING &amp; CORPORATE PERFORMANCE</b>	FS-Case-336666969 - building control information	21.05.21	19.06.21	25.05.21	Y	Y	N	N	Organisation
<b>PLACESHAPING &amp; CORPORATE PERFORMANCE</b>	FS-Case-336717025 - building control information	21.05.21	19.06.21	21.05.21	Y	Y	N	N	Organisation
<b>PLACESHAPING &amp; CORPORATE PERFORMANCE</b>	FS-Case-336735241 - building control information	21.05.21	19.06.21	25.05.21	Y	Y	N	N	Organisation
<b>PLACESHAPING &amp; CORPORATE PERFORMANCE</b>	FS-Case-337137855 - Building Control information	24.05.21	22.06.21	24.05.21	Y	Y	N	N	Organisation
<b>PLACESHAPING &amp; CORPORATE PERFORMANCE</b>	FS-Case-337163635 - Building Control information	24.05.21	22.06.21	24.05.21	Y	Y	N	N	Organisation
<b>PLACESHAPING &amp; CORPORATE PERFORMANCE</b>	FS-Case-337231319 Building control	24.05.21	22.06.21	24.05.21	Y	Y	N	N	Organisation
<b>PLACESHAPING &amp; CORPORATE PERFORMANCE</b>	FS-Case-337533107 - Building Control Information	24.05.21	22.06.21	24.05.21	Y	Y	N	N	Organisation
<b>PLACESHAPING &amp; CORPORATE PERFORMANCE</b>	FS-Case-337564677 - Building Control Information	25.05.21	23.06.21	25.05.21	Y	Y	N	N	Organisation
<b>PLACESHAPING &amp; CORPORATE PERFORMANCE</b>	FS-Case-337755856 - Building Control Information	26.05.21	24.06.21	26.05.21	Y	Y	N	N	Organisation
<b>PLACESHAPING &amp; CORPORATE PERFORMANCE</b>	FS-Case-338097949 - Building Control Information	27.05.21	25.06.21	27.05.21	Y	Y	N	N	Organisation
<b>PLACESHAPING &amp; CORPORATE PERFORMANCE</b>	Please send me all the reports and documentations of all the inspections which have been carried out relating to a planning application	28.05.21	28.06.21	28.06.21	Y	Y	N	N	Individual
<b>PLACESHAPING &amp; CORPORATE PERFORMANCE</b>	Reduced parking fees	01.06.21	29.06.21	11.06.21	Y	Y	N	N	Media

PLACESHAPING & CORPORATE PERFORMANCE	FS-Case-339187334 - Building Control information	02.06.21	30.06.21	02.06.21	Y	Y	N	N	Organisation
PLACESHAPING & CORPORATE PERFORMANCE	FS-Case-339589397 - Building control information	03.06.21	01.07.21	03.06.21	Y	Y	N	N	Organisation
PLACESHAPING & CORPORATE PERFORMANCE	We are planning to evaluate their subsequent impacts on health and the local economy. To assist us with this major national evaluation, please can you reply to this request with the following information: If your local authority has a planning criterion designed to create a hot food takeaway exclusion zone around schools,	04.06.21	02.07.21	21.06.21	Y	Y	N	N	Individual
PLACESHAPING & CORPORATE PERFORMANCE	FS-Case-339753846 Building Control	07.06.21	05.07.21	07.06.21	Y	Y	N	N	Organisation
PLACESHAPING & CORPORATE PERFORMANCE	I would like to know the number of fines issued in Garston for parking illegally nearby schools. Could you please specify the name of the schools and provide me the numbers for the past three years, so from 2017-2018 / 2018- 2019 / 2019 - 2020.	09.06.21	07.07.21	07.07.21	Y	Y	N	N	Individual
PLACESHAPING & CORPORATE PERFORMANCE	Next Steps accommodation funding for housing	09.06.21	07.07.21	07.07.21	Y	Y	N	N	Individual
PLACESHAPING & CORPORATE PERFORMANCE	FS-Case-341502785 - Building Control Information	11.06.21	09.07.21	14.06.21	Y	Y	N	N	Organisation
PLACESHAPING & CORPORATE PERFORMANCE	FS-Case-341499872 Building Control	11.06.21	09.07.21	14.06.21	Y	Y	N	N	Organisation
PLACESHAPING & CORPORATE PERFORMANCE	FS-Case-341461291 Building Control	11.06.21	09.07.21	14.06.21	Y	Y	N	N	Organisation
PLACESHAPING & CORPORATE PERFORMANCE	FS-Case-342358102 - Building Control information	15.06.21	13.07.21	15.06.21	Y	Y	N	N	Organisation
PLACESHAPING & CORPORATE PERFORMANCE	FS-Case-343054886 Building control	18.06.21	16.07.21	21.06.21	Y	Y	N	N	Organisation
PLACESHAPING & CORPORATE PERFORMANCE	FS-Case-343980389 Building Control Information	22.06.21	24.07.21	23.06.21	Y	Y	N	N	Organisation

<b>PLACESHAPING &amp; CORPORATE PERFORMANCE</b>	Local plan 1) What is the affordable housing tenure policy included within your local plan i.e. the suggested percentage breakdown of affordable housing tenures, for example, 60% social rent, 40% shared ownership	24.06.21	22.07.21	13.07.21	Y	Y	N	N	Organisation
<b>PLACESHAPING &amp; CORPORATE PERFORMANCE</b>	Building Control information FS-Case-345234227	28.06.21	26.07.21	01.07.21	Y	Y	N	N	Organisation
<b>PLACESHAPING &amp; CORPORATE PERFORMANCE</b>	Building control information FS-Case-345792994	30.06.21	28.07.21	01.07.21	Y	Y	N	N	Organisation
<b>PLACESHAPING &amp; CORPORATE PERFORMANCE</b>	Building Control Information FS-Case-345908662.	30.06.21	28.07.21	01.07.21	Y	Y	N	N	Organisation
<b>PLACESHAPING &amp; CORPORATE PERFORMANCE</b>	FS- FOI-346425107 - Temporary accommodation/council housing register/right to buy	02.07.21	30.07.21	14.07.21	Y	Y	N	N	Organisation
<b>PLACESHAPING &amp; CORPORATE PERFORMANCE</b>	FS CASE - 346938001 - Building Control Information	05.07.21	02.08.21	06.07.21	Y	Y	N	N	Organisation
<b>PLACESHAPING &amp; CORPORATE PERFORMANCE</b>	FS CASE 346909508 Council meetings regarding Green Belt	05.07.21	02.08.21	requested clarification 20.07.21	no response from requestor	N	N	N	
<b>PLACESHAPING &amp; CORPORATE PERFORMANCE</b>	FS CASE Reference: FOI-347329265- Building control information	06.07.21	03.08.21	07.07.21	Y	Y	N	N	Organisation
<b>PLACESHAPING &amp; CORPORATE PERFORMANCE</b>	FOI 347820717 Youth Homelessness Data	08.07.21	05.08.21	12.11.21	N	N	Y	N	Organisation
<b>PLACESHAPING &amp; CORPORATE PERFORMANCE</b>	FS CASE Reference: Reference: FOI-347914019 Green Number Plate Scheme	08.07.21	05.08.21	20.07.21	Y	Y	N	N	Individual
<b>PLACESHAPING &amp; CORPORATE PERFORMANCE</b>	FS CASE Reference 347936700 Data on statutory overcrowding	08.07.21	05.08.21	20.07.21	Y	Y	N	N	Individual
<b>PLACESHAPING &amp; CORPORATE PERFORMANCE</b>	FOI 348090686 Building control information for a property in Watford	09.07.21	06.08.21	13.07.21	Y	Y	N	N	Organisation
<b>PLACESHAPING &amp; CORPORATE PERFORMANCE</b>	FOI-348722350: FOI Request Homelessness Vaccination Data	10.07.21	06.08.21	09.08.21	N	Y	N	N	Individual
<b>PLACESHAPING &amp; CORPORATE PERFORMANCE</b>	FOI-349188809 Building Control information	14.07.21	11.08.21	15.07.21	Y	Y	N	N	Organisation



PLACESHAPING & CORPORATE PERFORMANCE	Reference: FOI-349810479 Building Control information	16.07.21	13.08.21	23.07.21	Y	Y	N	N	Organisation
PLACESHAPING & CORPORATE PERFORMANCE	FOI-349918082 Building control Information	16.07.21	13.08.21	23.07.21	Y	Y	N	N	Organisation
PLACESHAPING & CORPORATE PERFORMANCE	FOI-351305099 Biodiversity net Gain	17.07.21	16.08.21	17.08.21	N	Y	N	N	Individual
PLACESHAPING & CORPORATE PERFORMANCE	FOI-350446733 Building control information	19.07.21	16.08.21	23.07.21	Y	Y	N	N	Organisation
PLACESHAPING & CORPORATE PERFORMANCE	FOI-350972624 Building Control Information	21.07.21	18.08.21	23.07.21	Y	Y	N	N	Organisation
PLACESHAPING & CORPORATE PERFORMANCE	FOI-351543129 Consultation with Three Rivers Council Local Plan	21.07.21	18.08.21	19.08.21	N	Y	N	N	Individual
PLACESHAPING & CORPORATE PERFORMANCE	FOI-351571020 . How many local land search requests do you receive monthly for the years 2019, 2020 and 2021?	22.07.21	19.08.21	02.08.21	Y	Y	N	N	Media
PLACESHAPING & CORPORATE PERFORMANCE	FOI-351425960 Building Control Information	23.07.21	20.08.21	23.07.21	Y	Y	N	N	Organisation
PLACESHAPING & CORPORATE PERFORMANCE	FOI-353124305 building Control information	30.07.21	27.08.21	03.08.21	Y	Y	N	N	Organisation
PLACESHAPING & CORPORATE PERFORMANCE	FOI-353690487 Affordable Housing Units	02.08.21	31.08.21	13.09.21	Y	Y	N	N	Individual
PLACESHAPING & CORPORATE PERFORMANCE	FOI-353836438 Building Control Information	03.08.21	01.09.21	03.08.21	Y	Y	N	N	Organisation
PLACESHAPING & CORPORATE PERFORMANCE	FOI-354171491 Building Control Information	04.08.21	02.09.21	09.08.21	Y	Y	N	N	Organisation
PLACESHAPING & CORPORATE PERFORMANCE	FOI-355139888 Electric Charging Vehicles	05.08.21	03.09.21	18.08.21	Y	Y	N	N	Organisation
PLACESHAPING & CORPORATE PERFORMANCE	FOI-355155385 Planning applications	06.08.21	06.09.21	13.09.21	N	Y	N	N	Organisation
PLACESHAPING & CORPORATE PERFORMANCE	FOI-354640959 Building Control Information	06.08.21	06.09.21	09.08.21	Y	Y	N	N	Organisation

PLACESHAPING & CORPORATE PERFORMANCE	FOI-355089307 Social Rent homes	09.08.21	07.09.21	13.09.21	Y	Y	N	N	Organisation
PLACESHAPING & CORPORATE PERFORMANCE	FOI-355154291 Building Control Information	09.08.21	07.09.21	10.08.21	Y	Y	N	N	Organisation
PLACESHAPING & CORPORATE PERFORMANCE	FOI-355416180 Disabled Bays in Watford	10.08.21	08.09.21	03.09.21	Y	Y	N	N	Individual
PLACESHAPING & CORPORATE PERFORMANCE	FOI-355437089 Afghan Locally Employed Staff Relocation Scheme	10.08.21	08.09.21	11.08.21	Y	Y	N	N	Organisation
PLACESHAPING & CORPORATE PERFORMANCE	FOI-355698779: Building Control Information	11.08.21	09.09.21	12.08.21	Y	Y	N	N	Organisation
PLACESHAPING & CORPORATE PERFORMANCE	FOI-355742334 Sites of Ecological Interest	11.08.21	09.09.21	21.09.21	N	Y	N	N	Individual
PLACESHAPING & CORPORATE PERFORMANCE	FOI-356135188 Building Control information	13.08.21	13.09.21	20.08.21	Y	Y	N	N	Organisation
PLACESHAPING & CORPORATE PERFORMANCE	FOI-357290421 EV Charging	16.08.21	14.09.21	25.08.21	Y	Y	N	N	Organisation
PLACESHAPING & CORPORATE PERFORMANCE	FOI-357304383: FOI Request Planning Appeals	17.08.21	15.09.21	16.09.21	N	Y	N	N	Individual
PLACESHAPING & CORPORATE PERFORMANCE	FOI-356930559 Building Control information	17.08.21	15.09.21	24.08.21	Y	Y	N	N	Organisation
PLACESHAPING & CORPORATE PERFORMANCE	FOI-358259224 Parking Spaces & Disabled Parking	18.08.21	16.09.21	16.09.21	Y	Y	N	N	Individual
PLACESHAPING & CORPORATE PERFORMANCE	FOI-357186650 Building Control Information	18.08.21	16.09.21	24.08.21	Y	Y	N	N	Organisation
PLACESHAPING & CORPORATE PERFORMANCE	FOI-357191451: FOI Request Building Control Information	18.08.21	16.09.21	26.08.21	Y	Y	N	N	Organisation
PLACESHAPING & CORPORATE PERFORMANCE	FOI-357206693: FOI Request Building Control Information	18.08.21	16.09.21	26.08.21	Y	Y	N	N	Organisation

PLACESHAPING & CORPORATE PERFORMANCE	FOI-358520606 Planning for net zero - what role does spatial planning play in the delivery of sustainable development with respect to net zero.	22.08.21	20.09.21	01.10.21	N	Y	N	N	Individual
PLACESHAPING & CORPORATE PERFORMANCE	FOI-358029316 Building Control information	23.08.021	21.09.21	27.08.21	Y	Y	N	N	Organisation
PLACESHAPING & CORPORATE PERFORMANCE	FOI-358131701 Building control Information	23.08.21	21.09.21	27.08.21	Y	Y	N	N	Organisation
PLACESHAPING & CORPORATE PERFORMANCE	FOI-358334981 Building control Information	24.08.21	22.09.21	27.08.21	Y	Y	N	N	Organisation
PLACESHAPING & CORPORATE PERFORMANCE	FOI-358946033 Building Control Information	26.08.21	24.09.21	31.08.21	Y	Y	N	N	Organisation
PLACESHAPING & CORPORATE PERFORMANCE	FOI-359094573, Building Control Information	27.08.21	27.09.21	31.08.21	Y	Y	N	N	Organisation
PLACESHAPING & CORPORATE PERFORMANCE	FOI-359166870, Building Control Information	27.08.21	27.09.21	31.08.21	Y	Y	N	N	Organisation
PLACESHAPING & CORPORATE PERFORMANCE	FOI-359205217 Building Control Information	31.08.21	28.09.21	01.09.21	Y	Y	N	N	Organisation
PLACESHAPING & CORPORATE PERFORMANCE	FOI-360434698 - Planning permission for one dwelling or more in the last 5 years	02.09.21	30.09.21	03.11.21	N	Y	N	N	Organisation
PLACESHAPING & CORPORATE PERFORMANCE	FOI-361840182 Priority Need for Housing	08.09.21	06.10.21	08.10.21	N	Y	N	N	Individual
PLACESHAPING & CORPORATE PERFORMANCE	FOI-362298579 Building Control Information	10.09.21	08.10.21	14.09.21	Y	Y	N	N	Organisation
PLACESHAPING & CORPORATE PERFORMANCE	FOI-362364988 Building Control Information	10.09.21	08.10.21	12.10.21	Y	Y	N	N	Organisation
PLACESHAPING & CORPORATE PERFORMANCE	FOI-362313469 Building Control Information	10.09.21	08.10.21	14.09.21	Y	Y	N	N	Organisation
PLACESHAPING & CORPORATE PERFORMANCE	FOI-363148997 Building Control Information	14.09.21	12.10.21	03.11.21	N	Y	N	N	Organisation

PLACESHAPING & CORPORATE PERFORMANCE	FOI-363165897 Building Control Information	14.09.21	12.10.21	21.09.21	Y	Y	N	N	Organisation
PLACESHAPING & CORPORATE PERFORMANCE	FOI-363754462 Electric Car charging Points	14.09.21	12.10.21	04.10.21	Y	Y	N	N	Organisation
PLACESHAPING & CORPORATE PERFORMANCE	FOI-363964089 Housing information	14.09.21	12.10.21	04.11.21	N	Y	N	N	Media
PLACESHAPING & CORPORATE PERFORMANCE	FOI-363599773 Building Control Information	16.09.21	14.10.21	04.10.21	Y	Y	N	N	Organisation
PLACESHAPING & CORPORATE PERFORMANCE	FOI-363900553 Building Control documents requesting site inspection details	17.09.21	15.10.21	12.10.21	Y	Y	N	N	Individual
PLACESHAPING & CORPORATE PERFORMANCE	FOI-364562292 Self-build and Custom Housebuilding	17.09.21	15.10.21	08.10.21	Y	Y	N	N	Individual
PLACESHAPING & CORPORATE PERFORMANCE	FOI-364199819: Parking Tickets	20.09.21	18.10.21	04.10.21	Y	Y	N	N	Organisation
PLACESHAPING & CORPORATE PERFORMANCE	FOI-364633511 numbers of applications for planning permission and refusals of such permission in Conservation Zones in Watford	20.09.21	18.10.21	18.10.21	Y	Y	N	N	Individual
PLACESHAPING & CORPORATE PERFORMANCE	FOI-364301742 Building Control Information	20.09.21	18.10.21	23.09.21	Y	Y	N	N	Organisation
PLACESHAPING & CORPORATE PERFORMANCE	FOI-364628997 Construction of Flanders Court	21.09.21	19.10.21	04.10.21	Y	Y	N	N	Individual
PLACESHAPING & CORPORATE PERFORMANCE	FOI-365097308 Car Parking charges	21.09.21	19.10.21	04.10.21	Y	Y	N	N	Individual
PLACESHAPING & CORPORATE PERFORMANCE	FOI 366490380 - Building Control information	29.9.21	27.10.21	14.10.21	Y	Y	N	N	Organisation
Total 141 17 late									

SERVICE	REASON FOR REQUEST	DATE RECEIVED	DUE DATE	DATE RESPONDED	WITHIN 20 DAYS (Y/N)	Information sent Yes/No/Partial	Request Extension Y/N	Customer Advised on Alternative Location of Information(Y es/No)	Individual Organisation Media
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HUMAN RESOURCES	We would be interested to receive details of NHS spend on Occupational Health and Wellbeing between 2015 and 2019 and then 2020.	22.04.21	21.05.21	18.05.21	Y	Y	N	N	Individual
HUMAN RESOURCES	What is the annual Apprenticeship Levy? How much Levy do you currently use? How many Apprentices do you currently have? What training providers do you use? What Apprenticeship standards do you use?	03.05.21	02.06.21	28.05.21	Y	Y	N	N	Organisation
HUMAN RESOURCES	The information I'm requesting is regarding the software contracts that the organisation uses, for the following fields. Primary Human Resources (HR) and Payroll Software Solution: For example, iTrent, resourceLink, HealthRoster; software of this nature.	03.05.21	02.06.21	01.06.21	Y	Y	N	N	Individual
HUMAN RESOURCES	Does your organisation have lone workers (HSE definition, someone who works by themselves or without close supervision) ? How many lone workers does your organisation have? Does your organisation have in place any form of lone working provision, i.e. dedicated device system, smartphone applications, mixture of both .	13.05.21	11.06.21	07.06.21	Y	Y	N	N	Organisation
HUMAN RESOURCES	Does the council collect, from councillors allowances, funds which are then passed to a political party/local group?	15.05.21	15.06.21	14.06.21	Y	Y	N	N	Individual
HUMAN RESOURCES	Temporary Staff spend	17.05.21	15.06.21	11.06.21	Y	Y	N	N	Individual
HUMAN RESOURCES	Do you currently have a contract with a neutral vend or Master Vend?	28.05.21	26.06.21	23.06.21	Y	Y	N	N	Individual
HUMAN RESOURCES	FOI-354641856: FOI Request Please would you forward me the staffing structure, including names, direct lines and email addresses, of your following departments, & Temporary Staff spend	06.08.21	06.09.21	18.08.21	Y	Y	N	N	Individual
HUMAN RESOURCES	FOI-358566074 Apprenticeships	23.08.21	21.09.21	27.08.2	Y	Y	N	N	Individual
HUMAN RESOURCES	FOI-361108853 Talent Acquisition	03.09.21	01.10.21	03.09.21	Y	Y	N	N	Individual
HUMAN RESOURCES	FOI-363967432 Zero Hours Contracts	14.09.21	12.10.21	21.09.21	Y	Y	N	N	Individual
HUMAN RESOURCES	FOI-368648633 ICT salaries FOI Request Salary & Post Data for ICT and Technology Departments	07.10.21	04.11.21	21.10.21	Y	Y	N	N	Individual
HUMAN RESOURCES	FOI-371219548 London Weighting Payment	14.10.21	11.11.21	21.10.21	Y	Y	N	N	Individual
total 13 0 late									

SERVICE	REASON FOR REQUEST	DATE RECEIVED	DUE DATE	DATE RESPONDED	WITHIN 20 DAYS (Y/N)	Information sent Yes/No/Partial	Request Extension Y/N	Customer Advised on Alternative Location of Information (Yes/No)	Individual Organisation Media
CORPORATE STRATEGY & COMMUNICATIONS	FOI 356988908 - antisemitism	17.08.21	15.09.21	29.10.21	N	Y	Y	N	Organisation
1 received 1 late									
SERVICE	REASON FOR REQUEST	DATE RECEIVED	DUE DATE	DATE RESPONDED	WITHIN 20 DAYS (Y/N)	Information sent Yes/No/Partial	Request Extension Y/N	Customer Advised on Alternative Location of Information (Yes/No)	Individual Organisation Media
HERTFORDSHIRE COUNTY COUNCIL	Street lighting 2021	02.04.21	03.05.21	06.04.21	Y	Y	N	Y	Media
WATFORD COMMUNITY HOUSING	Social Housing	01.04.21	03.05.21	07.04.21	Y	Y	N	Y	Individual
WATFORD COMMUNITY HOUSING	Complaints made by residential tenants of properties owned and leased by the council	06.04.21	04.05.21	07.04.21	Y	Y	N	Y	Individual
HERTFORDSHIRE COUNTY COUNCIL	List Of Services	07.04.21	05.05.21	07.04.21	Y	Y	N	Y	Individual
HERTFORDSHIRE COUNTY COUNCIL	Fees Watford Borough Council pays for eligible elderly people in care homes	09.04.21	07.05.21	09.04.21	Y	Y	N	Y	Organisation
HERTFORDSHIRE COUNTY COUNCIL	A month-to-month breakdown of the number of successful adoptions that have happened through your council starting from January 2018- April 2021?	20.04.21	19.05.21	20.04.21	Y	Y	N	Y	Individual
HERTFORDSHIRE COUNTY COUNCIL	Do you keep a register of the number of adults with learning disabilities in your local authority area?	26.04.21	25.05.21	27.04.21	Y	Y	N	Y	Individual
THREE RIVERS DISTRICT COUNCIL	Requesting information on the area which is in Carpenders Park	28.04.21	27.05.21	28.04.21	Y	Y	N	Y	Organisation
HERTFORDSHIRE COUNTY COUNCIL	Please can you tell me how much the council has spent on instructing solicitors/barristers for Special Educational Needs first tier tribunals, upper tribunals and judicial reviews in each year since 2013.	28.04.21	27.05.21	28.04.21	Y	Y	N	Y	Media
HERTFORDSHIRE COUNTY COUNCIL	DFG Information	28.04.21	27.05.2	12.05.21	Y	Y	N	Y	Organisation

<b>HERTFORDSHIRE COUNTY COUNCIL</b>	1) How many children newly registered as EHE in September 2019 in your council? 2) How many children newly registered as EHE in September 2020 in your council?	03.05.21	02.06.21	04.05.21	Y	Y	N	Y	Media
<b>HERTFORDSHIRE COUNTY COUNCIL</b>	How many care homes do you run within the county	07.05.21	07.06.21	10.05.21	Y	Y	N	Y	Individual
<b>HERTFORDSHIRE COUNTY COUNCIL</b>	What was your training budget in 2019/2020 for adult social workers	05.05.21	02.06.21	10.05.21	Y	Y	N	Y	Individual
<b>WATFORD COMMUNITY HOUSING</b>	Warden Assisted Living funding	11.05.21	09.06.21	22.05.21	Y	Y	N	Y	Individual
<b>HERTFORDSHIRE COUNTY COUNCIL</b>	LED street lighting information	14.05.21	14.06.21	19.05.21	Y	Y	N	Y	Organisation
<b>WATFORD COMMUNITY HOUSING</b>	How many Disabled people do you have living in your accommodation in properties that are on the first floor or above (i.e. non-ground floor properties), across your council area	20.05.21	18.06.21	24.05.21	Y	Y	N	Y	Media
<b>WATFORD COMMUNITY HOUSING</b>	Could you kindly provide me with the answer to the questions listed below for the years 2016-2021: How much money had been spent on subsidence repairs?	18.05.21	16.06.21	19.05.21	Y	Y	N	Y	Organisation
<b>HERTFORDSHIRE COUNTY COUNCIL</b>	I would like you to confirm whether the council received or transferred unaccompanied asylum seeking children (UASC) under the National Transfer Scheme Protocol for Unaccompanied Asylum Seeking Children during the years 2016, 2017, 2018, 2019 and 2020.	16.06.21	14.07.21	18.06.21	Y	Y	N	Y	Media
<b>HERTFORDSHIRE COUNTY COUNCIL</b>	Please can you inform me the total number of missing children episodes were identified in your authority for 2020? How many individual children do these cases relate to? How many of these were looked after children?	22.06.21	21.07.21	24.06.21	Y	Y	N	Y	Organisation
<b>WATFORD COMMUNITY HOUSING</b>	Council Housing - 1. I would like you to confirm what repairs to council housing the council would define as falling into "urgent" and "emergency" categories. If you have a document or list outlining what kind of repairs fall into these two categories, I would like you to provide me with a copy	25.06.21	23.07.21	28.06.21	Y	Y	N	Y	Media
<b>HERTFORDSHIRE COUNTY COUNCIL</b>	Home to School Transport software	09.07.21	06.08.21	09.07.21	Y	Y	N	Y	Organisation
<b>HERTFORDSHIRE COUNTY COUNCIL</b>	Care provision for adults	02.08.21	31.08.21	02.08.21	Y	Y	N	Y	Organisation

<b>HERTSMERE BOROUGH COUNCIL</b>	FOI-355734342 Archive Planning Application	11.08.21	09.09.21	12.08.21	Y	Y	N	Y	Organisation
<b>HERTFORDSHIRE COUNTY COUNCIL</b>	Meals on Wheels	20.08.21	18.09.21	24.08.21	Y	Y	N	Y	Organisation
<b>HERTFORDSHIRE COUNTY COUNCIL</b>	FOI-360047884, Potholes and road defects	01.09.21	29.09.21	01.09.21	Y	Y	N	Y	Organisation
<b>HERTFORDSHIRE COUNTY COUNCIL</b>	FOI-360649786 - Migrant unaccompanied minors	03.09.21	01.10.21	03.09.21	Y	Y	N	Y	Media
<b>HERTFORDSHIRE COUNTY COUNCIL</b>	FOI-360723181 - School agency staffing costs	03.09.21	01.10.21	03.09.21	Y	Y	N	Y	Individual
<b>HERTFORDSHIRE COUNTY COUNCIL</b>	FOI-363108874: VAT Care fees	14.09.21	12.10.21	14.09.21	Y	Y	N	N	Organisation
<b>HERTFORDSHIRE COUNTY COUNCIL</b>	FOI-366272937 Children in care	27.09.21	25.10.21	28.09.21	Y	Y	N	N	Media
<b>Total 29 0 late</b>									

SERVICE	REASON FOR REQUEST	DATE RECEIVED	DUE DATE	DATE RESPONDED	WITHIN 20 DAYS (Y/N)	Information sent Yes/No/Partial	Request Extension Y/N	Customer Advised on Alternative Location of Information (Yes/No)	Individual Organisation Media
<b>MULTIPLE</b>	Please can you provide details of any Outstanding Statutory Notices relating to the above property in relation to the following: Building works, environment, health and safety, housing highways public health. My enquiry relates to notices in respect of the property issued by virtue of the wide range of statutory and regulatory powers given to the council, such as notices issued principally under public health, environmental, housing and highways legislation and are usually issued by the Local Authority or Highway Authority. The enquiry is NOT concerned with notices shown on the official certificate of search or Notices issued under the powers contained in the Town and Country Planning Act 1990.	19.04.21	18.05.21	29.04.21	Y	Y	N	N	Organisation
<b>MULTIPLE</b>	Please would you be so kind as to supply me with a copy of any and all agreements entered into between the authority and the company Earnd (UK company registration number 11391391), between 31 May 2018 and 31 March 2021.	13.04.21	12.05.21	23.04.21	Y	Y	N	N	IDIVIDUAL



<b>MULTIPLE</b>	Homeless cases - Wcht Tenants	15.04.21	14.05.21	26.05.21	N	Y	N	N	Media
<b>MULTIPLE</b>	Can you please provide me with any assessments the Council has made of the costs of renaming Rhodes Way, Clive Way, Colonial Way and Imperial Way?	29.04.21	28.05.21	26.05.21	Y	Y	N	N	Individual
<b>MULTIPLE</b>	ISO information (International Organization for Standardization) and names of officers for Energy, ICT, Quality & Environmental	11.05.21	09.06.21	09.06.21	Y	Y	N	N	Organisation
<b>MULTIPLE</b>	Do you currently use any form of electronic signing tool, If yes, who is your current provider? When does the contract expire? How much does it cost per year? How many licences (users or transactions) do you have?	25.05.21	23.06.21	23.06.21	Y	Y	N	N	Individual
<b>MULTIPLE</b>	Does the council have a formal policy in place for maternity, paternity, adoption and kinship care for all councillors	02.06.21	30.06.21	08.06.21	Y	Y	N	N	Organisation
<b>MULTIPLE</b>	Housing register, empty properties, CIL payments	06.06.21	05.07.21	13.07.21	N	Y	N	N	Individual
<b>MULTIPLE</b>	Monies spent on subsidence repairs	08.06.21	06.07.21	06.07.21	Y	Y	N	N	Organisation
<b>MULTIPLE</b>	How many planning officers do you currently employ? How many planning officers did you employ in January 2011? What is your planning departments current budget? What was your planning departments budget in January 2011? - What work has your authority undertaken in considering the volume of electric vehicle charging points needed in the district in the next decade? How many high streets (as defined by the ONS) are in your district?	09.06.21	07.07.21	03.11.21	N	Y	N	N	Organisation
<b>MULTIPLE</b>	Compulsory purchase orders and empty property information	14.06.21	12.07.21	30.06.21	Y	Y	N	N	Organisation
<b>MULTIPLE</b>	Mobile Telephony Services	05.07.21	02.08.21	30.07.21	Y	Y	N	N	Organisation
<b>MULTIPLE</b>	Use of Facial Recognition Software	27.07.21	24.08.21	30.07.21	Y	Y	N	N	Individual
<b>MULTIPLE</b>	FOI-353184369 Please provide a) the amount of Watford council tax collected for each band for refuse collection services for 2019-2021 and b) the average cost per property in each band (divide total for each band by number of properties in that band).	30.07.21	27.08.21	25.08.21	Y	Y	N	N	Individual
<b>MULTIPLE</b>	FOI-355744395 The Head/Manager of Digital Transformation, their contact details including telephone number and email address. Details of your current licensing platform including expiry date, contract cost and duration of the contract.	11.08.21	09.09.21	25.08.21	Y	Y	N	N	Individual

<b>MULTIPLE</b>	FOI-357988957 Managing Data Retention	18.08.21	16.09.21	27.08.21	Y	Y	N	N	Individual
<b>SERVICE TRANSFORMATION</b>	IT & Software contracts for HR CRM Finance & Planning	18.08.21	16.09.21	16.09.21	Y	Y	N	N	Individual
<b>MULTIPLE</b>	FOI-357999171 Use of Drones & Dash Cams	18.08.21	16.09.21	13.09.21	Y	Y	N	N	Individual
<b>MULTIPLE</b>	FOI-360085319, No reply to emails	01.09.21	29.09.21	16.09.21	Y	Y	N	N	Individual
<b>MULTIPLE</b>	FOI-363756011 Empty Properties	11.09.21	11.10.21	07.10.21	Y	Y	N	N	Individual
<b>MULTIPLE</b>	FOI-365099791 21/09/2021 Climate, Energy & EV Charging	21.09.21	19.10.21	05.10.21	Y	Y	N	N	Media
<b>MULTIPLE</b>	FOI-368702670 - Verdana Court	06.10.21	03.11.21	21.10.21	Y	Y	N	N	Individual
<b>MULTIPLE</b>	FOI-372433481 - Staff information - RE Waste, Parks, Streetcare, The Mayor	12.10.21	09.11.21	27.10.21	Y	Y	N	N	Organisation
<b>MULTIPLE</b>	FOI-372442822 - Senior Management information	14.10.21	11.11.21	28.10.21	Y	Y	N	N	Individual
<b>total 24 3 late</b>									

<b>SERVICE</b>	<b>REASON FOR REQUEST</b>	<b>DATE RECEIVED</b>	<b>DUE DATE</b>	<b>DATE RESPONDED</b>	<b>WITHIN 20 DAYS (Y/N)</b>	<b>Information sent Yes/No/Partial</b>	<b>Request Extension Y/N</b>	<b>Customer Advised on Alternative Location of Information (Yes/No)</b>	<b>Individual Organisation Media</b>
<b>COMMUNITY PROTECTION</b>	FOI-368626798 Contaminated Land EIR request	04.10.21	01.11.21	12.10.21	Y	Y	N	N	Organisation
<b>total 1 0 late</b>									



Watford Borough Council  
Audit Committee Progress Report  
25 November 2021

Recommendation

Members are recommended to:

- Note the Internal Audit Progress Report for the period to 12 November 2021
- Approve amendments to the Audit Plan as at 12 November 2021
- Agree the change to the implementation date for 3 recommendations (paragraph 2.5) for the reasons set out in Appendix C
- Agree removal of implemented audit recommendations set out in Appendix C
- Approve the revised Audit Charter for 2021/22

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## Appendices

- A Progress against the 2021/22 Audit Plan
- B 2021/22 Audit Plan Projected Start Dates
- C Progress against outstanding Internal Audit recommendations
- D Revised Audit Charter 2021/22

# 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 2021/22 as at 12 November 2021.
  - b) Proposed amendments to the approved 2021/22 Annual Audit Plan.
  - c) Implementation status of all outstanding previously agreed audit recommendations from 2018/19 onwards.
  - d) An update on performance management information at 12 November 2021.

## 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 2021/22 Annual Audit Plan was approved by Audit Committee on 11 March 2021.
- 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 16 September 2021.

# 2. Audit Plan Update

## Delivery of Audit Plan and Key Audit Findings

- 2.1 As at 12 November 2021, 35% of the 2021/22 Audit Plan days had been delivered for the combined WBC and Shared Services audit plans (excludes 'To Be Allocated' days). Appendix A provides a status update on each individual deliverable within the audit plan.
- 2.2 The following 2020/21 audit report has been finalised since September 2021 Audit Committee:

Audit Title	Date of Issue	Assurance Level	Number and Priority of Recommendations
NDR	Sep '21	Satisfactory	None

The following 2021/22 audit reports have been finalised since September 2021 Audit Committee:

<b>Audit Title</b>	<b>Date of Issue</b>	<b>Assurance Level</b>	<b>Number and Priority of Recommendations</b>
Payroll System	Sep '21	Substantial	One Low
Customer Services Digitalisation (Follow-Up)	Nov '21	Substantial	One Low

### Status of Audit Recommendations

- 2.3 Members will be aware that a Final Audit Report is issued when it has been agreed by management and includes an agreement to implement the recommendations made. It is SIAS's responsibility to bring to Members' attention the implementation status of all audit recommendations. It is the responsibility of officers to implement recommendations by the agreed date.
- 2.4 The table below summarises progress in implementation of all outstanding internal audit recommendations as at November 2021, with full details given in Appendix C:

<b>Year</b>	<b>Recommendations made No.</b>	<b>Implemented</b>	<b>Not yet due</b>	<b>Outstanding &amp; request made for extended time or no update received</b>	<b>Percentage implemented %</b>
2018/19	30	29	0	1	98%
2020/21	28	22	2	4	79%
2021/22	2	0	2	0	0%

- 2.5 Since September 2021 Audit Committee, extension to implementation dates have been requested by action owners for three recommendations as follows:
- a) One from the 2018/19 Benefits audit,
  - b) One from the 2020/21 Communications audit, and
  - c) One from the 2020/21 Main Accounting audit.
- 2.6 In respect of the two recommendations from the 2020/21 Debtors audit, no updates were received from the action owner. Both recommendations have a 31 October 2021 target date.

### Proposed Audit Plan Amendments

- 2.7 Since September 2021 Audit Committee, Management have requested the following changes to the 2021/22 Audit Plan:

### Cancellations

- Development Management (Enforcement) – 8 days  
The Service is subject to significant operational changes over the next few months and the audit is best conducted in quarter 1 of 2022/23.
- Asset Management System Data – 10 days  
Implementation of the new system has been delayed until late quarter 4 2021/22 and as the audit is intended to be a post-implementation review, this will need to be deferred to quarter 1/2 of 2022/23.

### Additions

- Procurement Cards (Shared Services Plan) – 8 days  
To provide assurance over the set-up, record keeping, nature of expenditure incurred and treatment of VAT for purchases made via procurement cards.

The remaining 10 unused audit days have been returned to the Contingency budget (part of the Shared Services Audit Plan) and discussions are ongoing with Management to identify alternative audit work for these days.

## Performance Management

### Reporting of Audit Plan Delivery Progress

- 2.8 To help the Committee assess the current situation in terms of progress against the projects in the 2021/22 Audit Plan, we have provided an analysis of agreed start dates at Appendix B. These dates have been agreed with management and resources allocated.
- 2.9 Annual performance indicators and associated targets were approved by the SIAS Board in March 2021. Actual performance for Watford Borough Council against the targets that can be monitored for 2021/22 is shown in the table below.

Performance Indicator	Annual Target	Profiled Target to 12 November 2021	Actual to 12 November 2021
<b>1. Planned Days</b> – percentage of actual billable days against planned chargeable days completed (excluding unused contingency).	95%	44% (100/229 days)	35% (79.5/229 days)
<b>2. Planned Projects</b> – percentage of actual completed projects to draft report stage against planned completed projects.	95%	24% (4/17 projects to draft)	12% (2/17 projects to draft)

<b>3. Client Satisfaction</b> – percentage of client satisfaction questionnaires returned at 'satisfactory' level.	100%	100%	100% (based on 2 received)
<b>4. Number of Critical / High Priority Audit Recommendations agreed</b>	95%	95%	N/A (None yet made in 2021/22)

2.10 In addition, the performance targets listed below are annual in nature. Performance against these targets will be reported on in the 2021/22 Head of Assurance's Annual Report:

- **5. 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.
- **6. Head of Assurance's Annual Report** – presented at the Audit Committee's first meeting of the civic year.

2.11 The original Audit Plan approved in March 2021 included 12 non-financial audits and a block of time for financial systems audits, to be allocated to specific audits mid-year and delivered towards the second half of the year, which is the usual profiling for financial systems audits.

In terms of profiling of non-financial systems audits, at the start of the year, it was anticipated that 6 of the 12 planned audits would be fully completed or significantly in progress by the end of October. At the time of writing this report (12 November), 2 audits have been completed, 2 are in progress and 2 have been cancelled (with one substitute audit identified). In addition, as a result of the deferral of some of the remaining audits to later in the year, 5 audits (representing 50% of the total for the year) are now due to start in January and February 2022. This plan position presents the following risks:

- In the event of further deferrals or cancellations, there is unlikely to be sufficient time to find alternative audits and the audit days will not be used.
- With 50% of the non-financial audits due to start in quarter 4 there is a risk that one or more will not get completed by the year-end, impacting on performance targets and leading to an increase in carry-over work into 2022/23 to complete these projects.
- Significant movement in audit start dates causes resource allocation issues within SIAS as delivery of all client audit plans is reliant on a degree of smoothing through the year to balance resource requirements.
- In the event of significant further slippage of planned audits beyond the end of the financial year, the reduced level of audit coverage across non-financial systems could lead to the Head of Assurance needing to consider whether they can issue the annual assurance opinion or whether they will need to consider a limitation of scope, i.e. the Head of Assurance is unable to draw on sufficient assurance from internal audit and other forms of



assurance to issue a complete annual opinion in accordance with the professional standards. As a result, Leadership Board may not receive independent assurance that the framework of governance, risk management and control is adequate and effective, the Council's external auditor may take the limitation on the audit opinion or non-conformance with PSIAS into account when reviewing overall governance arrangements, and there may be an impact on the requirements of the Financial Management Code and the reputation of the Council. In the event of such a limitation this would be reported within the Head of Assurance Annual Assurance Statement brought to the first meeting of Audit Committee in the Civic year and in the Council's Annual Governance Statement, as appended to the Statement of Accounts.

To mitigate these risks, SIAS has clarified start dates with Service Heads for the remaining audits (as detailed in Appendix B), however, further slippage will have potential impacts as noted above.

### 3. Public Sector Internal Audit Standards

#### Public Sector Internal Audit Standards (PSIAS) External Quality Assessment

- 3.1 The Public Sector Internal Audit Standards (PSIAS) and the International Standards for the Professional Practice of Internal Auditing require that an external quality assessment (EQA) of an internal audit activity must be conducted at least once every five years by a qualified, independent assessor or assessment team from outside the organisation. The EQA can be accomplished through a full external assessment or a self-assessment with independent validation.
- 3.2 SIAS appointed Orbis and South West London Audit Partnership (SWLAP) as the qualified, independent external assessment team to conduct a validation of the self-assessment by SIAS. In addition, the assessment team was also asked to consider, drawing on their previous extensive partnership experiences, what actions might be taken to further improve the overall quality and effectiveness of the service.
- 3.3 The above review was undertaken at the start of June 2021, with the draft Independent External Assessment Report being issued to SIAS on 30th June 2021.
- 3.4 Within the above report the External Assessors concluded that SIAS partially conforms with the Standards and the associated Code of Ethics. This opinion is defined in the Standards as "Deficiencies in practice are noted that are judged to deviate from the Standards and the Code of Ethics; however, these deficiencies did not preclude the internal audit activity from performing its responsibilities in an acceptable manner".
- 3.5 In respect of the above, the assessors concluded that "Overall, we identified two main areas of non-conformance with the Standards that we believe means that SIAS currently only 'Partially Conforms'. These primarily relate to defining and

clarifying the Board and Chief Audit Executive (CAE) role(s) across the partnership. Whilst reasonably significant in the context of the Standards, both issues are relatively easy and swift to resolve, and once addressed, would enable the service to be classified as 'Generally Conforms'. A small number of other areas of partial conformance were also identified, however, these were minor observations, and none were significant enough to affect the overall opinion".

- 3.6 It should be noted that in all material respects, SIAS delivered the functions and requirements of the CAE role as defined in the PSIAS. Similarly, the Audit Committee carried out the functions and requirements of the Board role as defined in the PSIAS. The findings were about clearly identifying the person or post fulfilling the CAE role, and the body fulfilling the role of the Board, given that these roles are integral to the PSIAS, and ensuring that accountability was clearly assigned in the Internal Audit Charter.
- 3.7 The report also highlighted that SIAS was a "well-regarded internal audit partnership, delivering professional and quality services to its partner organisations with a high-level conformance with PSIAS. Whilst some areas of partial conformance with the Standards have been identified, these can be relatively easily and swiftly resolved".
- 3.8 In response to the report, SIAS have revised the Audit Charters for each individual partner council to address the issues that gave rise to a partially conforms opinion and the revised Charter for Watford Borough Council is presented in Appendix D of this report. Audit Committee are asked to approve the revised Charter which, upon approval, will allow SIAS to self-assess compliance with the PSIAS as "Generally Conforms" (the highest rating). Any revisions are shown by being struck through (deletions) or in red (additions).

## APPENDIX A - PROGRESS AGAINST THE 2021/22 AUDIT PLAN AT 12 NOVEMBER 2021

### 2021/22 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>									
Benefits (shared services plan)						12	Yes	2	Terms of Reference Issued
Council Tax (shared services plan)						12	Yes	2	Terms of Reference Issued
Creditors (shared services plan)						10	Yes	1	Terms of Reference Issued
Main Accounting (shared services plan)						9	Yes	1	Terms of Reference Issued
NDR (shared services plan)						12	Yes	2	Terms of Reference Issued
Payroll (shared services plan)						10	Yes	0.5	In Planning
<b>Operational Audits</b>									
Asset Management System Data						0	N/A	0	Cancelled
CIL Spend						8	Yes	0	Due quarter 4
Customer Services Digitalisation (Follow Up)	Substantial	0	0	0	1	7	BDO	7	Final Report Issued
Development Management (Enforcement)						0	N/A	0	Cancelled
Single Homelessness Pathway						10	Yes	5	In Fieldwork
Operational Buildings Compliance						10	BDO	0	Due quarter 4
Payroll System (shared services plan)	Substantial	0	0	0	1	12	BDO	12	Final Report Issued

## APPENDIX A - PROGRESS AGAINST THE 2021/22 AUDIT PLAN AT 12 NOVEMBER 2021

AUDITABLE AREA	LEVEL OF ASSURANCE	RECS				AUDIT PLAN DAYS	LEAD AUDITOR ASSIGNED	BILLABLE DAYS COMPLETED	STATUS/COMMENT
		C	H	M	L				
Project Management – Oxhey Activity Park						10	BDO	0.5	In Planning
Safeguarding						8		0	Due quarter 4
Procurement Cards (shared services plan)						8		0	Due quarter 4
<b>Contract Management, Project Management &amp; Procurement</b>									
Contract Spend						8	Yes	0	Due quarter 4
Veolia Contract Payments						8	Yes	6	In Fieldwork
<b>IT Audits</b>									
Cyber Security (shared services plan)						15	BDO	0	Due quarter 4
<b>Shared Learning / Joint Reviews</b>									
Shared Learning / Joint Reviews						4		0	
<b>Follow Ups</b>									
Follow up of Audit Recommendations						9		7	Through Year
<b>To Be Allocated</b>									
Unused Contingency (shared services plan)						10		0	To Be Allocated
<b>Strategic Support</b>									

## APPENDIX A - PROGRESS AGAINST THE 2021/22 AUDIT PLAN AT 12 NOVEMBER 2021

AUDITABLE AREA	LEVEL OF ASSURANCE	RECS				AUDIT PLAN DAYS	LEAD AUDITOR ASSIGNED	BILLABLE DAYS COMPLETED	STATUS/COMMENT
		C	H	M	L				
2022/23 Audit Planning						6		0	Due quarter 4
Annual Governance Statement						3		3	Complete
Audit Committee						10		7	Through Year
Head of Audit Opinion 2020/21						3		3	Complete
Monitoring & Client Meetings						9		5	Through Year
SIAS Development						3		3	Complete
<b>Completion of 2020/21 audits</b>									
Time required to complete work commenced in 2020/21 (8 days shared plan; 5 days WBC)						13		12.5	In Progress (8 days shared services plan / 4.5 days WBC plan)
<b>WBC TOTAL</b>						<b>121</b>		<b>51</b>	
<b>SHARED SERVICES TOTAL</b>						<b>118</b>		<b>28.5</b>	
<b>COMBINED TOTAL</b>						<b>239</b>		<b>79.5</b>	

Key to recommendation priority levels: C = Critical; H = High; M = Medium; L = Low / Advisory.

Apr	May	June	July	August	September
		New Payroll System (shared services plan) <b>Final Report Issued</b>		Single Homelessness Pathway <b>In Fieldwork</b>	Customer Services (Digitalisation) – Follow Up <b>Final Report Issued</b>

## APPENDIX C – INTERNAL AUDIT RECOMMENDATIONS FOLLOW UP - NOVEMBER 2021

				Veolia Contract Payments In Fieldwork	

October	November	December	January	February	March
Council Tax	Benefits	Project Management – Oxhey Activity Park	Cyber Security (shared services plan)	Safeguarding	

## APPENDIX C – INTERNAL AUDIT RECOMMENDATIONS FOLLOW UP - NOVEMBER 2021

(shared services plan) <b>Terms of Reference Issued</b>	(shared services plan) <b>Terms of Reference Issued</b>	<b>In Planning</b>			
NDR (shared services plan) <b>Terms of Reference Issued</b>	Main Accounting (shared services plan) <b>Terms of Reference Issued</b>	Creditors (shared services plan) <b>Terms of Reference Issued</b>	CIL Spend	Contract Spend	
			Operational Building Compliance	Payroll (shared services plan) <b>In Planning</b>	
			Procurement Cards		

## Audit Plan 2018/19

Benefits 2018/19 Final report issued April 2019							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
02	We recommend that testing of the module is carried out to reinstate the ability to delete obsolete data.	Medium	<p>Position – 21 August 2019 The system is designed to destroy all 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>Position – September 2019 Issue has now been escalated with Northgate.</p> <p>Position – November 2019 No update received.</p> <p>Position – February 2020 The Northgate system is currently being upgraded. The upgrade is now available in test and the live upgrade is due to take place 1<sup>st</sup> and 2<sup>nd</sup> May 2020. We will test this module of the system as part of the overall testing. If this module works, we will be able to run scripts which will 'back archive' documents that would have been due to be archived since it was</p>	Benefits Manager	31 May 2019	*	<p><del>31 October 2019</del></p> <p><del>30 June 2020</del></p> <p><del>30 Sept 2020</del></p> <p><del>31 March 2021</del></p> <p><del>30 Sept 2021</del></p> <p><del>30 November 2021</del></p> <p><b>31 January 2022</b></p>



## APPENDIX C – INTERNAL AUDIT RECOMMENDATIONS FOLLOW UP - NOVEMBER 2021

Benefits 2018/19 Final report issued April 2019							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved ✗ or ✓	Revised Deadline
			<p>discovered the system was not working properly.</p> <p>Position – July 2020 The required Northgate system upgrade was due to be live now but has been delayed as a result of COVID-19. Northgate have currently rescheduled the upgrade for 8-9 September 2020 and when this takes place, we will test the module and if this is working as expected, run the necessary scripts to archive the data that should have been deleted.</p> <p>Position – September 2020 No update received.</p> <p>Position – November 2020 The required system upgrade was planned for the end of October but did not go live due to system performance issues. This is now expected in March 2021. Discussions are however, taking place with Northgate to see if an interim measure is available so that obsolete data can be removed from the system.</p> <p>Position – February 2021 We are on schedule to upgrade the information@work system 19/20 March 2021. Once it's upgraded we can re-test the retention and destruction module.</p> <p>Position – July 2021 The system upgrade planned for March 2021 did not go-ahead as we had limited time to carry out testing and were not in a position to be able to sign off the product. A new go-live date has been set for 7/8 September 2021 and testing has commenced.</p>				

## APPENDIX C – INTERNAL AUDIT RECOMMENDATIONS FOLLOW UP - NOVEMBER 2021

Benefits 2018/19 Final report issued April 2019							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved ✗ or ✓	Revised Deadline
			<p>Position – September 2021 We currently are unable to upgrade due to not having a fully operational Test system. All parties are in communication and are trying to identify the issue so that we can progress with testing.</p> <p><b>Position – November 2021</b> The upgrade to our Document Processing System is now scheduled to take place on 20 &amp; 21 January 2022. Revs and Bens have been working with our IT department and our supplier to overcome the problems we had with the test system. Testing is scheduled to start this month (November 2021).</p>				

## Audit Plan 2020/21

Customer Services - Digitalisation 2020/21							
Final report issued February 2021							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
02	<p>Management should put arrangements in place for the FirmStep system to be stress and load tested to ensure user and transaction levels can meet business needs. Testing results should be documented and communicated to Senior Management and, where issues are identified, action plans should be established to ensure that the issues are followed up to resolution.</p> <p>Furthermore, Management should document the interfaces and interactions of the FirmStep system with other systems and applications and establish reconciliation procedures to ensure that the importing and exporting of information and documents, where applicable, is appropriately controlled.</p>	Medium	<p>Digital Service Improvement Manager to contact supplier and ICT to understand current arrangements for stress and load testing. Appropriate arrangements to be scoped and testing undertaken.</p> <p>Position – July 2021 Advice sought from ICT on how to progress this.</p> <p>Position – September 2021 The supplier has provided the following information in relation to stress and load testing: The system leverages AWS capabilities to auto scale based on system load. We use Cloud Watch, Logic Monitor, Pingdom and New Relic to monitor our data and services in AWS.</p> <p>Further clarification from the supplier is being sought on how effective this approach is for our purposes.</p> <p>The interfaces between systems are documented on each of the design documents for each Firmstep process. These integrations are fully automated and therefore issues are identified by exception.</p> <p><b>Position – November 2021 Implemented as confirmed in recently finalised follow-up audit.</b></p>	Head of Customer Services	31 August 2021	✓	31 October 2021

## APPENDIX C – INTERNAL AUDIT RECOMMENDATIONS FOLLOW UP - NOVEMBER 2021

### Customer Services - Digitalisation 2020/21

Final report issued February 2021

Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
04	<p>Management should define the mechanisms and procedures for responding to subject access requests and requests for data portability or data erasure with regards to the data held on supporting databases to the FirmStep system.</p> <p>The procedures should be tested, approved and communicated to staff and they should be reviewed on a routine basis or following a significant change to the operation of the Council, the Customer Services Department or the FirmStep system.</p>	Medium	<p>Digital Service Improvement Manager to develop and document process to fulfil subject access requests and data erasure requests.</p> <p>Position – July 2021 In progress.</p> <p>Position – September 2021 This work is underway however other work priorities have led to a delay in finalising the procedures – a revised deadline of November.</p> <p><b>Position – November 2021</b> <b>Partially implemented as confirmed in recently finalised follow-up audit. This recommendation has been updated and superseded and is now included under the 2021/22 section. Target date remains unchanged (30 November 2021).</b></p>	Head of Customer Services	31 August 2021	✓ (see 2021/22 Follow Up audit)	30 November 2021

### Cyber Security 2020/21

Final report issued March 2021

Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
01	<p>Management should ensure that physical network ports are configured to the appropriate authentication control (802.1X).</p> <p>Furthermore, management should establish a network access control to block unknown or unauthorised devices from connecting to the Councils' IT network. This should</p>	Medium	<p>We have an intrusion detection system in place, which would identify any devices connecting to the network. This is a project we will review and look to implement, assuming budget is available to do so.</p> <p>Position – July 2021 Resources are focussed on the Littlefish transition and implementation. This implementation is not yet due until March</p>	Head of ICT	31 March 2022	*	

## APPENDIX C – INTERNAL AUDIT RECOMMENDATIONS FOLLOW UP - NOVEMBER 2021

Cyber Security 2020/21 Final report issued March 2021							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
	include restricting the ability to physically connect to the Council's IT network.		2022.  Position – September 2021 Resources are focussed on the Littlefish transition and implementation. This implementation is not yet due until March 2022.  <b>Position – November 2021</b> <b>As above.</b>				

Main Accounting 2020/21 Final report issued April 2021							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
01	A formal scheme of delegation document should be finalised. Limits inherited from historical system migrations should be reviewed in light of the scheme of delegation and revised where necessary.	Medium	We will review limits for journals and document that in the form of a scheme of delegation.  Position - July 2021 Colin South and Stephen Farrer to produce an export of Authorised Limits to be checked and signed off by Director of Finance.  Position – September 2021 No update received.  <b>Position – November 2021</b> <b>Completed</b>	Head of Finance	1 October 2021	✓	
03	a) Suspense account balances older than one year should be reviewed by senior management to decide whether any amounts need to be written off.	Medium	We will put a write off process in place for older suspense balances.  Position - July 2021 Write off process meeting scheduled for	Finance Manager and Assistant Finance Manager	1 October 2021	*	<b>30 November 2021</b>

## APPENDIX C – INTERNAL AUDIT RECOMMENDATIONS FOLLOW UP - NOVEMBER 2021

Main Accounting 2020/21 Final report issued April 2021							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved ✗ or ✓	Revised Deadline
			<p>30/06/21 to put finalise procedures.</p> <p>Position – September 2021 No update received.</p> <p><b>Position – November 2021</b> <b>We have in Finance agreed that the best approach is to write off suspense balances as at year end 2020/21. This will be done before the end of November 2021.</b></p>				

Payroll 2020/21 Final report issued April 2021							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved ✗ or ✓	Revised Deadline
02	<p>An appropriate policy and procedure document should be drawn up to provide clear procedural guidance on details of the recovery of overpayments.</p> <p>This document should be readily accessible to all staff and should be subject to annual review or updated when processes are changed.</p>	Low	<p>There was one overpayment in this period and it was recovered adequately. The Contract of Employment notes that we will recover any overpayment that occurs and in this instance the employee was sent an overpayment recovery letter setting out the process for recovery.</p> <p>However, we will strengthen this and ensure an overpayment policy is drawn up.</p> <p>Position - June 2021 A policy is currently being drafted and will be published by 30 September 2021.</p> <p>Position – September 2021 A policy is currently being drafted and is on track to be finalised and published by 30 September 2021.</p>	Head of HR Operations	30 September 2021	✓	

## APPENDIX C – INTERNAL AUDIT RECOMMENDATIONS FOLLOW UP - NOVEMBER 2021

Payroll 2020/21 Final report issued April 2021							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved ✗ or ✓	Revised Deadline
			<b>Position – November 2021</b> <b>Overpayment Policy has been approved by Functions Committee and is now live.</b>				

Communications 2020/21 Final report issued May 2021							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved ✗ or ✓	Revised Deadline
01	<p>We recommend that the service updates all its policies to ensure that they reflect the current process followed.</p> <p>Going forward, the service should ensure that the policies are updated at regular intervals, and proper version control introduced.</p>	Low	<p>These policies were due to be updated in 2020 but due to the impact of Covid-19 this has been delayed.</p> <p>Position – July 2021 No update received.</p> <p>Position – September 2021 The service has had a very busy summer leading on the communications and engagement for a range of priority council initiatives and projects (e.g. mass vaccination clinics, Sustainable Transport Strategy). An additional resource provided by a Kickstart appointment will be supporting this work.</p> <p><b>Position – November 2021</b>  <b>Overall guidance on publicity and communications has been updated. The team is still working through additional policies.</b></p>	Head of Communications and Engagement	31 October 2021	✗	<b>28 February 2022</b>

## APPENDIX C – INTERNAL AUDIT RECOMMENDATIONS FOLLOW UP - NOVEMBER 2021

<b>Communications 2020/21</b> <b>Final report issued May 2021</b>							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved ✗ or ✓	Revised Deadline
03	We recommend that the service should report periodically the analysis of social media usage and any reactions to Leadership Board.	Medium	<p>Agreed.</p> <p>Position – July 2021 No update received.</p> <p>Position – September 2021 First report planned for October 2021.</p> <p><b>Position – November 2021</b>  <b>The service is now collating the information and these will be reported to Leadership Team.</b></p>	Executive Head of Strategy and Communications	From June 2021	✓	31 October 2021

<b>Council Tax 2020/21</b> <b>Final report issued June 2021</b>							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved ✗ or ✓	Revised Deadline
01	<p>We recommend that Revenues Officers be reminded to enter review dates for discounts and exemptions on the Academy system. The nature of the review should be determined on a case-by-case basis.</p> <p>The service should check that reviews have been undertaken by the review date noted in the system where required. Where there is a valid reason for not undertaking a review, this should be noted, and the review date updated.</p>	Medium	<p>Position – July 2021 We will check all accounts with a discount or exemption, regardless of the type, and check they all have review dates and will enter a review date where one is missing.</p> <p>Position – September 2021 On-going. We are currently reviewing all accounts with a Single Persons Discount. Once this discount review is complete, we will move on to another discount.</p> <p><b>Position – November 2021</b>  <b>The Revenues Team are currently reviewing all accounts with a Single Person's Discount in place as this is the discount awarded the most. We will then</b></p>	Billing Team Leader and Interim Revenues Manager	30 September 2021	✗	31 December 2021



## APPENDIX C – INTERNAL AUDIT RECOMMENDATIONS FOLLOW UP - NOVEMBER 2021

<b>Council Tax 2020/21</b> <b>Final report issued June 2021</b>							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
			<b>move on to review the other discounts where a review date has been reached. We are also working on a schedule of reviews over the course of a calendar year.</b>				

<b>Debtors 2020/21</b> <b>Final report issued June 2021</b>							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
02	We recommend that the proposed write-offs are authorised and cleared from the system.	Medium	Position – July 2021 An exercise is underway to clear any outstanding debts with a pending write-off code which will clear any that are outstanding.  Position – September 2021 Underway for all debtor types.  <b>Position – November 2021</b> <b>No updated received.</b>	Recovery Team Leader and Revenues Manager.	31 July 2021	*	31 October 2021
03	Consideration should be given to an annual review of debtor accounts to identify duplicate or dormant for deletion or deactivation.	Low	Position – July 2021 We will speak to Finance about the best way of doing this.  Position – September 2021 A complete review of the entire Sundry Debtor service has recently been commenced and this will be included as part of the review.  <b>Position – November 2021</b> <b>No update received.</b>	Recovery Team Leader, Revenues Manager and Finance.	31 August 2021	*	31 October 2021

## Audit Plan 2021/22

Payroll System 2021/22							
Final report issued September 2021							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
01	<p>Management should establish a process for reviewing user access profiles for the iTrent system on a regular basis to ensure that system users are only allocated access to system information and functions that are required for their duties.</p> <p>Any user profiles that are found to have irrelevant, inappropriate or no longer required access rights should be updated and access rights should be revoked as necessary.</p>	Low	<p><b>Position – November 2021</b>  <b>Our Go-Live date was 1 April 2021. User access rights will be reviewed at regular intervals to ensure that the appropriate rights are allocated.</b></p>	Payroll Advisor	31 March 2022	*	

Customer Services - Digitalisation 2021/22							
Final report issued November 2021							
Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline	
<p>Management should complete the work required to set the agreed data retention periods against each live process in the system and develop the scripts and processes for data erasure.</p> <p>The defined procedures should be formally documented, tested and communicated to staff and they should be reviewed on a routine basis</p>	Low	<p><b>Position – November 2021</b>  <b>Work is underway to agree, test and communicate data retention periods within the Firmstep system with services and formally document the process for responding to subject access requests.</b></p>	Head of Customer Services	30 November 2021	*		

## APPENDIX C – INTERNAL AUDIT RECOMMENDATIONS FOLLOW UP - NOVEMBER 2021

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### Customer Services - Digitalisation 2021/22

Final report issued November 2021

Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved ✖ or ✓	Revised Deadline
or following a significant change to the operation of the Council, the Customer Services Department or the FirmStep system.						



## **Audit Charter 2021/2022**

### **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 in achieving 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.
- 1.2. The purpose of the Shared Internal Audit Service (SIAS) is to provide independent, objective assurance and consulting services designed to add value and improve client operations. The mission of internal audit is to enhance and protect organisational value by providing risk-based and objective assurance, advice, and insight. SIAS helps clients accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of governance, risk management, and control 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 client 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~~ **Client Audit Manager** 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 (IPPF). They set out the fundamental requirements for the professional practice of internal auditing and the evaluation of the effectiveness of an internal audit function.
- 5.2. SIAS also recognises 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 operations are guided by its operating procedures manual as well as applicable, Chartered Institute of Internal Auditors (CIIA) and Chartered Institute of Public Finance and Accountancy (CIPFA) 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~~ **Head of SIAS** 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 property, 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 an engagement is safeguarded and confidentiality respected in accordance with the Council's GDPR and information security policies.
- 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~~ **Client Audit Manager** and their representatives have free and unrestricted direct access to Senior Management, the Audit Committee, the Managing Director, the Chair of the Audit Committee and the External Auditor. The ~~Head of Assurance~~ **Client Audit Manager** 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 Assurance~~ **Client Audit Manager** and the Council's External Auditor.
- 7.3. The ~~Head of Assurance~~ **Client Audit Manager** is line managed by the ~~host authorities~~ **Director of Resources Head of SIAS** who approves all decisions regarding the performance evaluation, appointment, or removal of the ~~Head of Assurance~~ **Client Audit Manager**, 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 SIAS**, working with the ~~Head of SIAS~~ **Client Audit Manager**, both suitably experienced and qualified (CCAB and / or CMIIA), is 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~~ **Client Audit Manager** 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. Where stated in its Terms of Reference, the Audit Committee provides an annual report to the Council detailing the Committee's activities through the year. In addition, and as required, the Committee ensures that there is appropriate communication of, and involvement in, internal audit matters from the wider publicly elected Member body.
- 8.5. The ~~Head of SIAS~~ **Client Audit Manager** is responsible for ensuring that the outcome of all final Internal Audit reports is reported to all members of the Audit Committee,

and that where applicable, Executive Members receive reports that pertain to their portfolio.

- 8.6 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.
- 8.7 The SIAS Board is the governance group charged with monitoring and reviewing the overall operation of SIAS and reporting to the Audit Committee its findings, 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~~ **Client Audit Manager** 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~~ **Client Audit Manager** 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. Where SIAS has been required to provide assurance to other partnership organisations, or arm's length bodies such as trading companies, the **Client Audit Manager and Head of Assurance SIAS** will ensure that the risks of doing so are managed effectively, having regard to the ~~Head of Assurance's~~ **SIAS's** primary responsibility to the management of the partners for which they are engaged to provide internal audit services.
- 9.5. The ~~Head of Assurance~~ **Client Audit Manager** 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 delivery partner to provide service resilience, i.e., additional internal audit days on request. The external delivery partner will be used to deliver engagements as directed by the ~~Head of Assurance~~ **Client Audit Manager** in particular providing advice and assistance where SIAS staff lack the required skills or knowledge. The external delivery partner will also be used to assist with management of potential and actual conflicts of interest in internal audit engagements, providing appropriate independence and objectivity as required.
- 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~~ **Client Audit Manager** 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, 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 provide assurance on how the council manages the fraud risks to which it is exposed.
- 12.2. SIAS must have sufficient knowledge to evaluate the risk of fraud and the way it is managed by the Council but are not expected to have the expertise of a person or team whose primary responsibility is detecting and investigating fraud.
- 12.3. SIAS will exercise due professional care by considering the probability of significant errors, fraud, or non-compliance when developing audit scopes and objectives.
- 12.4. The ~~Head of Assurance~~ **Client Audit Manager** 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~~ **Client Audit Manager** 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 by ~~Operational Directorate Boards and subsequently the Section 151 Officer and Chief Executive~~ **Leadership Board** 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 take into account 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 engagement may occur and will be agreed following consultation with the client.

- 14.2. A report will be issued to management 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~~ **Client Audit Manager** 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~~ **Client Audit Manager** 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. **Hertfordshire County Council's** ~~The~~ Head of Assurance will also make a statement of conformance with PSIAS, using the results of the annual self-assessment and Quality Assurance and Improvement Plan (QAIP) required by the PSIAS. The statement will detail the nature and reasons for any impairments, qualifications, or restrictions in scope for which the Committee should seek reassurances from management. Any improvement plans arising will be included in the annual report.

## 15. Periodic Assessment

- 15.1. PSIAS require ~~the~~ **Hertfordshire County Council's** Head of Assurance and the SIAS Board to arrange 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. **Hertfordshire County Council's** ~~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~~ **Client Audit Manager** 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~~ **Client Audit Manager** reviewed this Audit Charter in July 2021. It will next be reviewed in April 2022.

**Glossary of Terms**

Audit Committee	The PSIAS defines the Audit Committee as “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.”
Audit Plan	The programme of risk-based work carried out by the Shared Internal Audit Service (SIAS) on behalf of its clients.
Board	<p>The PSIAS defines the ‘Board’ as “The highest-level governing body (e.g., a board of directors, a supervisory board, or a board of governors or trustees) charged with the responsibility to direct and/or oversee the organisation’s activities and hold senior management accountable. Although governance arrangements vary among jurisdictions and sectors, typically the board includes members who are not part of management. If a board does not exist, the word “board” in the Standards refers to a group or person charged with governance of the organisation.</p> <p>For the purposes of the SIAS Audit Charter, the Board as referred to in the PSIAS shall be Watford Borough Council’s Audit Committee. All references to the Audit Committee in the SIAS Audit Charter should be read in this context.</p>
Chief Audit Executive (CAE)	The PSIAS describes the role of CAE as “a person in a senior position responsible for effectively managing the internal audit activity in accordance with the internal audit charter and the mandatory elements of the International Professional Practices Framework. The CAE or others reporting to the CAE will have appropriate professional certifications and qualifications. The specific job title and/or responsibilities of the CAE may vary across organisations.”

	<p>The CAE is fundamental to the success of the service and to the extent to which it complies with the Standards. Regular reference is made to this role throughout the PSIAS, including some specific requirements relating to whoever is designated the role.</p> <p>For the purposes of the SIAS Audit Charter, the CAE as referred to in the PSIAS shall be <b>WBC's HCC's Head of Assurance Client Audit Manager</b>. All references to the <del>Head of Assurance</del> <b>Client Audit Manager</b> in the SIAS Audit Charter should be read in this context.</p>
Management	<p>Operational officers of the Council responsible for creating corporate policy and organising, planning, controlling, and directing resources to achieve the objectives of that policy. Senior management is defined as the Head of Paid Service, Chief Officers and their direct reports.</p>
Public Sector Internal Audit Standards (PSIAS)	<p>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.</p>
Shared Internal Audit Service (SIAS)	<p>SIAS is a local authority partnership comprising Hertfordshire County Council (HCC) and seven Hertfordshire district and borough councils. SIAS also provides internal audit services to a limited number of external clients. HCC is the host authority for the partnership and provides support services such as HR, technology, and accommodation.</p>
SIAS Board	<p>The Board that comprises officer representatives from the partner authorities and that is responsible for the governance of the SIAS partnership.</p>

Note:

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

### Part A

**Report to:**                **Audit Committee**

**Date of meeting:**    **Thursday, 25 November 2021**

**Report author:**        **Head of Finance**

**Title:**                    **Treasury Management Mid-Year Report 2021/22**

#### 1.0        **SUMMARY**

1.1        This report gives details of the 2021/22 mid-year review of the Treasury Management function.

#### 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 notes the contents of the 2021/22 mid-year review of the Treasury Management function.

For further information on this report please contact: -

Hannah Doney

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**Report approved by:** Hannah Doney, Head of Finance

#### 4.0 DETAILS

- 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 The Council’s 2021/22 Treasury Management Policy as approved by Council on 18 January 2021 and has the primary objectives of safeguarding the repayment of the principal and interest of its investments on time, and then ensuring adequate liquidity, with the investment return being the final objective.
- 4.3 This report updates the Committee with the progress on whether the Council is meeting the TMS and its policies for the first six months of 2021/22.
- 4.4 The Council has appointed treasury advisors to assist with our treasury management, Link Asset Services. The advisors forecast that the Bank of England Base rate of interest may be increased to 0.25% during the year, with further rises possible in 2022/23 and beyond.

#### 4.5 The Council’s Capital Position (Prudential Indicators)

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

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

The CFR and Operational Boundary estimates are shown below:

Prudential Indicator	2021/22 Original Estimate	Current Borrowing Position	2021/22 Revised Estimate
Capital Financing Requirement*	£146.0m	£30.0m	£108.3m
External Debt / the Operational Boundary			
Borrowing	£135.0m	£30.0m	£85.0m

\*This is the Loans CFR, and does not included the CFR related to the lease of Croxley Business Park.

#### 4.7 Limits to Borrowing Activity

Gross external borrowing should not, except in the short term, exceed the total of CFR in the preceding year plus the estimates of any additional CFR for 2021/22 and next two financial years. This allows some flexibility for limited early borrowing for future years. The Council has approved a policy for borrowing in advance of need which will be adhered to if this proves prudent. As set out in the table above, estimated borrowing is expected to be well below the CFR at year end.

#### 4.8 The Authorised Limit

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

Authorised Limit For External Debt	2021/22 Original Indicator	Current Borrowing Position	2021/22 Revised Estimate
Borrowing	£150.0m	£30.0m	£85.0m

#### 4.9 Investment Portfolio 2021/22

In accordance with the CIPFA Treasury Management Code of Practice, it is the Council's priority to ensure security of capital and liquidity, and to obtain an appropriate level of return which is consistent with the Council's risk appetite.

The economic impact of the COVID-19 crisis has resulted in a very difficult investment market in terms of earning the level of interest rates commonly seen in previous decades. The Bank of England Base Rate has been reduced to 0.10%, and returns on deposits with the UK Government's Debt Management Office (DMO) were as low as 0.0% during the period. Given the risk environment, investment returns are likely to remain low.

The nature of the Council's cash flows gives rise to very short-term cash surpluses. This exposes the Council to the achieving a negative return on

deposits with the DMO. Officers will seek to minimise deposits at negative rates, but this is likely to be unavoidable at times during the second half of the year.

As part of the acquisition of Croxley Park, the Council received £24M in respect of a rent guarantee and £68M in respect of future planned programme maintenance.

The Council's treasury advisers, Link, has provided advice to the Council on the investment of this sum in order to best match the drawdown profile under the financial model and to balance the inflation and property risks inherent in the underlying investment. Following a tender process, this cash has been invested in a range of Money Market Funds managed by Royal London Asset Management.

The Croxley Park cash is ring-fenced from the Council's day-to-day treasury activities, and the performance of the investments is excluded from this report. Performance reports will be made to the Property Investment Board.

#### **4.10 Security**

The Council uses benchmarks as simple guides to maximum risk, and these may be breached from time to time, depending on movements in interest rates and counterparty criteria. Any breach of the benchmarks will be reported, with supporting reasons, in this report.

There have been no breaches of the Council's counterparty limit with Lloyds bank during the period. The Council has made use of the DMO to deposit cash in excess of the counterparty limit for short periods during the period, as this offers the best possible security.

Members are invited to note that the definition of the security of an investment is defined as receiving contractually agreed amounts at the contractually agreed date.

When a negative return is applicable on an investment the amount repaid on maturity will be lower than originally invested but not less than contractually agreed. This represents the prioritisation of security over investment yield, in line with the principals of the Treasury Management Code.



#### 4.11 **Liquidity**

The Council set liquidity facilities/benchmarks to maintain:

- Authorised bank overdraft of £nil.
- Liquid short term deposits of at least £5m available with a week's notice.

The liquidity arrangements were adequate during the year to date.

#### 4.12 **Yield**

The prevailing economic environment means that the Council will not achieve yield levels seen in recent years. The return for 2021/22 will be lower than the Bank of England base rate of 0.10%. Returns for the year to 30 September 2021 were 0.01%.

Short-term investments returns are benchmarked against SONIA, the Sterling Overnight Index Average. This is a measure of market rates for actual returns on overnight cash deposits.

The average yield return was lower than the benchmark for the year to date of 0.05%, and reflects the return on the investment of short term, highly liquid, cash required to meet working capital requirements.

#### 4.13 **Credit Ratings**

Credit rating information is supplied by our treasury consultants, Link Asset Services, on all counterparties that comply with the Council's criteria. Any counterparty failing to meet the criteria would be omitted from the counterparty (dealing) list. Any rating changes, rating watches (notification of a likely change), rating outlooks (notification of a possible longer term change) are provided to officers almost immediately after they occur and this information is considered before dealing. As at 30 September 2021 there have been no changes to the counter-party list as a result of changes to credit worthiness.

### 5.0 **IMPLICATIONS**

#### 5.1 **Financial**

##### 5.1.1 As continued in the body of the report.

5.2      **Legal Issues** (Monitoring Officer)

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

5.3      **Equalities**

None Specific.

## Part A

**Report to:** Audit Committee

**Date of meeting:** Thursday, 25 November 2021

**Report author:** Head of Finance

**Title:** Treasury Management Policy 2022/23

### 1.0 Summary

1.1 This report sets out the draft Treasury Management Policy for 2022/23. The final Treasury Management Policy will be considered by Council alongside the Budget for 2022/23, Medium Term Financial Strategy and Capital Strategy,

### 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)
Treasury Management Risks are not adequately managed	The function fails to provide security of its cash and / or sufficient liquidity to meet current obligations	The Treasury Management function applies the Treasury Management Policy and monitors performance against it. The Treasury Management Policy will reflect the latest requirements for the CIPFA Treasury Management Code of Practice and applies best practice	Treat	4

### 3.0 **Recommendations**

- 3.1 The Committee is asked to comment on the draft Treasury Management Policy 2022/23.

**Further information:**

Hannah Doney

[hannah.doney@threerivers.gov.uk](mailto:hannah.doney@threerivers.gov.uk)

**Report approved by:** Hannah Doney, Head of Finance

### 4.0 **Detailed proposal**

- 4.1 The Treasury Management Policy is an annual policy that forms part of the suite of papers presented to Council in January for approval of the Budget, Medium Term Financial Strategy and Capital Strategy.
- 4.2 The Audit Committee is designated as the Committee to receive reports on the performance of the Treasury Management function. The Committee currently receives two reports per year. As the committee responsible for monitoring the performance of the function, the Committee is also asked to comment on the Treasury Management Policy prior to its consideration and approval by Council. The draft policy is at Appendix 1.
- 4.3 The Treasury Management Code of Practice ("the TM Code"), published by the Chartered Institute of Public Finance and Accountancy (CIPFA), sets out the information that must be included in the policy including the reporting requirements.
- 4.4 CIPFA have recently consulted on changes to the TM Code and an updated version of the code is expected to be published in December. CIPFA recognise that the committee timeframe for setting Treasury Management policies for 2022/23 may mean that councils are not able to fully adopt the new code for 2022/23 and it is expected that full compliance will not be expected until 2023/24.
- 4.5 However, it is intended that the draft Policy will be updated to reflect the latest guidance and best practice where this is possible to achieve before the publication of papers for Council and where practical implementation can be achieved for 1 April 2022.

### 5.0 **Implications**

#### 5.1 **Financial**

- 5.1.1 The Shared Director of Finance comments that there are no implications arising directly from this report.

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

5.2.1 There are no legal issues arising from this report.

## 5.3 **Equalities, Human Rights and Data Protection**

5.3.1 Under s149 (1) of the Equality Act the council must have due regard, in the exercise of its functions, to the need to –

- eliminate discrimination, harassment, victimisation and any other conduct prohibited by the Act
- advance equality of opportunity between persons who share relevant protected characteristics and persons who do not share them
- foster good relations between persons who share relevant protected characteristics and persons who do not share them.

Having had regard to the council's obligations under s149, it is considered that there are no issues arising from this report.

## 5.4 **Staffing**

5.4.1 There are no staffing issues arising from this report.

## 5.5 **Accommodation**

5.5.1 There are no accommodation issues arising from this report.

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

5.6.1 There are no community safety issues arising from this report.

## 5.7 **Sustainability**

5.7.1 There are no sustainability issues arising from this report.

## **Appendices**

- Appendix 1 – Draft Treasury Management Policy 2022/23

## **Background papers**

No papers were used in the preparation of this report.

# **Treasury Management Policy 2022/23**



## 1. Overview

- 1.1. This document sets out the Council's Treasury Management Policy
- 1.2. 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".
- 1.3. The Treasury Management Policy supports the delivery of the Council's Capital Strategy and provides additional detail on how the Council manages its Treasury Management Activity.
- 1.4. The Treasury Management Policy details the policies, practices, objectives and approaches to risk management of its treasury management activities, which is to be monitored by the Audit Committee. The primary objectives of the Treasury Management Policy are:
  - Security - Safeguard the repayment of the principal and interest of its investments on time
  - Liquidity - Ensure adequate liquidity to meet obligations as they fall due
  - Yield - Investment return is the final objective and is considered after security and liquidity requirement have been satisfied.
- 1.5. This policy is reviewed and approved annually by Council alongside the Council's budget, Medium Term Financial Strategy (MTFS) and Capital Strategy.
- 1.6. The Director of Finance in consultation with the Portfolio Holder Resources has delegated authority to approve any variation to the Treasury Management Policy during the year with the objective of maximising the Council's returns without significantly increasing risk.

## 2. Risks

- 2.1. The key Treasury Management risks are set out in the CIPFA Treasury Management Code of Practice ("the TM Code"). The following paragraphs set out these risks and how they are managed:

**Liquidity Risk** - the Council may not have the cash it needs on a day to day basis to pay its bills.

This risk is managed through forecasting and the retention by the Council of an adequate working capital balance. In addition, through the Public Works Loan Board and other organisations, the Council is able to access short term borrowing, usually within 24 hours.

**Interest Rate Risk** - the costs and benefits expected do not materialise due to changes in interest rates.

This risk is managed through the placing of different types and maturities of investments, within limits set for the amount of borrowing which may mature in a given time-period, the forecasting and monitoring of the interest budget (with assistance from the Council's retained advisors).

**Exchange Rate Risk** - losses or gains are made due to fluctuations in the prices of currency.

The Council does not engage in any significant non-sterling transactions.

**Credit and Counterparty Risk** - the entity holding Council funds is unable to repay them when due.

This risk is managed through the maintenance of a list of authorised counterparties, with separate limits to ensure that the exposure to this risk is limited

**Refinancing Risk** - the loans taken by the Council will become due for repayment and need replacing at a time when there is limited finance available or interest rates are significantly higher.

The timing of loan maturities is monitored along with interest rate forecasts. Officers ensure that due dates are monitored and seek advice from the Council's advisors about when to raise any finance needed.

**Legal and Regulatory Risk** - the Council operates outside its legal powers.

This risk is managed through the Council's training and development of Officers involved in Treasury Management, the independent oversight of Internal and External Audit, and the advice (for example on the contents of this strategy) taken from the Council's Treasury advisors.

**Fraud, Error and Corruption** - the risk that losses will be caused by impropriety or incompetence.

This is managed through the controls in the Council's financial procedures. For example, the segregation of duties between those making investment decisions and those transferring funds

**Market Risk** - the price of investments held fluctuates, principally in secondary markets.

The majority of the Council's investments are not traded, but where they are (e.g. Property investment portfolio) the main investments' value comes from the income they generate which is generally long term and secure.

### **3. Treasury Indicators: Limits to Borrowing Activity**

- 3.1. There are two limits on external debt: the 'Operational Boundary' and the 'Authorised Limit'. Both are consistent with existing plans and the proposals in the budget report for capital expenditure and financing, and with approved treasury management policy statement and practices. These indicators are set out in the Capital Strategy.
- 3.2. The key difference is that the Authorised Limit cannot be breached without prior approval of the Council. The Operational Boundary is a more realistic indicator of



the likely position. The difference between the authorised limit and operational boundary for borrowing is that the authorised limit includes a head room for borrowing for future known capital needs now. The Authorised Limit represents the limit beyond which borrowing is prohibited, and needs to be revised if necessary by members.

- 3.3. In addition to the limits controlling the total amount of borrowing, further limits are in place to control the Council's exposure to interest rate risk on refinancing. These limits are set out in the following table:

<b>Maturity Structure of Borrowing</b>		
	<b>Lower</b>	<b>Upper</b>
Under 12 months	0%	100%
12 months to 2 years	0%	100%
2 years to 5 years	0%	100%
5 years to 10 years	0%	50%
10 years to 20 years	0%	50%
20 years to 30 years	0%	50%
30 years to 40 years	0%	50%
40 years to 50 years	0%	50%

- 3.4. These limits range between 0% and 100% for loans out to 5 years where there is some degree of accuracy with the forecasts for interest rates. Then for the longer term, loans are limited to 50% of the overall borrowing portfolio maturing in each of the given timeframes. The 50% maximum limit protects the Council from being exposed to high levels of refinancing when interest rates may be substantially higher than they are now. Borrowing is expected to increase in following the strategy set out in the following paragraphs

#### **4. Borrowing Strategy**

- 4.1. The Council's treasury team maintains a cashflow forecast and works its liquidity requirements within this forecast; it may, on rare occasions, be necessary to borrow short-term for cashflow purposes. This will be in the form of short term debt or overdraft facilities and is normally for small amounts for minimum durations. As this is based on need and has a defined repayment period it is not normally included within the limits set above.
- 4.2. The Council will not borrow more than or in advance of its needs purely in order to profit from the investment of the extra sums borrowed. Any decision to borrow in advance will be within forward approved Capital Financing Requirement estimates, and will be considered carefully to ensure that value for money can be demonstrated (i.e. the cost of holding does not outweigh the benefits of early borrowing) and that the Council can ensure the security of such funds. Any associated risks will be approved and reported through the standard reporting method.
- 4.3. The Council's level of external borrowing is expected to increase across the period of the MTFs. In recent years the Council has followed a policy of using

internal borrowing – which is the use of the Council’s own short-term cash surpluses (which back the Council’s reserves and provisions) – to limit the interest cost of financing borrowing-funded elements of the Capital Programme. The Council’s capacity to use internal borrowing is now diminished and external borrowing will be required to finance future spend. In the longer-term it will also be necessary to refinance internal borrowing with external debt.

- 4.4. Interest rates on short-duration loans are significantly lower than on longer term debt. Interest rates are expected to remain at these very low levels for some time to come. In order to benefit from these lower short-term rates, it is proposed that the Council will manage long-term financing by building a portfolio of short-term (0-5 year duration) loans, the timing of which will be determined by the cash need to borrow.
- 4.5. Short-term debt will be replaced by longer term (10+ year duration) loans, based on projections for CFR, ensuring that financing cost will be spread over the useful life of the assets being financed.
- 4.6. Officers will monitor interest rate forecasts, and in conjunction with Treasury Management advisors determine the optimum timing and amount of future borrowing.

## **5. Investment Policy**

- 5.1. The Council’s investment policy has regard to the Statutory Guidance on Local Government Investments and the TM Code. The Council’s investment priorities are security first, liquidity second, then yield.
- 5.2. Investment instruments identified for use in the financial year and counter-party limits are listed in Annex A under the ‘Specified’ and ‘Non-Specified’ Investments categories.
- 5.3. As part of its diversification of investments, the Council has invested some of its core funds (i.e. funds not immediately required for cashflow reasons) in longer-term investment property instruments. These are in the form of individual assets directly owned by the council. All property investments are controlled through the Property Investment Board (PIB) and each investment is subject to its own business case and appraisal before a decision to invest is taken and before any Council funds are committed.
- 5.4. Although the Council has no current investments or plans to invest in pooled property funds, these are permitted under the policy and are an option that could be considered in the future
- 5.5. The Council received a £92m reserve as a result of its acquisition of Croxley Park. These funds will be required over the life of the asset to cover any shortfalls in rental income (voids) and to cover the cost of planned programmed maintenance and refurbishment.

- 5.6. Following a competitive appointment process supported by the Councils Treasury Advisers, this cash has now been invested in three funds managed by Royal London Asset Management.
- 5.7. These investments are governed by the Councils Treasury Management policy, but are to be considered separately from the Council's operational cash. The performance of these investments will be reported separately to the Commercial Income Board.

## **6. Creditworthiness policy**

- 6.1. The Council will ensure:
- It maintains a policy covering both the categories of investment types it will invest in and the criteria for choosing investment counterparties with adequate security, and monitoring their security. This is set out in the Specified and Non-Specified investment schedule at Annex A.
  - It has sufficient liquidity in its investments. For this purpose it will set out procedures for determining the maximum periods for which funds may prudently be committed. These procedures also apply to the Council's prudential indicators covering the maximum principal sums invested.
- 6.2. The Director of Finance will maintain a counterparty list in compliance with the following criteria in section 7. The criteria will be reviewed regularly and proposed changes will be submitted to Council for approval as necessary in order to provide an overall pool of counterparties considered high quality.
- 6.3. Credit rating information is supplied by our treasury consultants on all active counterparties that comply with the Council's criteria. Any counterparty failing to meet the criteria would be omitted from the counterparty (dealing) list. Any rating changes, rating watches (notification of a likely change), rating outlooks (notification of a possible longer term change) are provided to officers almost immediately after they occur and this information is considered before dealing.

## **7. Counterparty Categories**

- 7.1. The Council uses the following criteria in choosing the categories of institutions in which to invest:
- **Banks 1 - Good Credit Quality**  
The Council will only use UK banks or foreign banks trading in the UK in sterling denomination and which meet the Rating criteria.
  - **Banks 2 – The Council's Own Banker**  
For transactional purposes, if the bank falls below the above criteria, it will be included, although in this case balances will be minimised as far as possible in both monetary size and time within operational constraints.
  - **Bank Subsidiary and Treasury Operations**  
The Council will use these where the parent bank has the necessary ratings outlined above and the parent has provided an indemnity guarantee.

- **Building Societies**  
The Council will use all Societies which meet the ratings for banks outlined above.
- **Specific Public Bodies**  
The Council may lend to Public Bodies other than Local Authorities. The criterion for lending to these bodies is that the loan has been approved by Council.
- **Money Market Funds AAA Rated**  
The Council may lend to Money Market Funds in order to spread its investment risk.
- **Local Authorities**  
A limit of £5m per authority will be applied.
- **Debt Management Deposit Account Facility**  
A Government body which accepts local authority deposits.
- **Council Subsidiaries (non-specified)**  
The Council will lend to its subsidiaries subject to approval of a business case by the Director of Finance in consultation with the Portfolio Holder for Resources. Business cases must be accompanied by an independent assessment of viability, and be subjected to regular monitoring by the Director of Finance.

7.2. For details of Specified and Non-Specified Investments see Annex A.

## **8. Use of Additional Information Other Than Credit Ratings**

- 8.1. Additional requirements under the TM Code require the Council to supplement credit rating information. Whilst the above criteria rely primarily on the application of credit ratings to provide a pool of appropriate counterparties for officers to use, additional operational market information will be applied before making any specific investment decision from the agreed pool of counterparties. This additional market information (for example Credit Default Swaps, negative rating watches/outlooks) will be applied to compare the relative security of differing investment counterparties.

## **9. Time and Monetary Limits Applying to Investments**

- 9.1. The time and monetary limits for institutions on the Council's Counterparty List summarised in the table below at paragraph 11.2, are driven by the criteria set out in sections 7 and 8. These limits will cover both Specified and Non-Specified Investments.

## **10. Exceptional Circumstances**

- 10.1. The criteria for choosing counterparties set out above provide a sound approach to investment in "normal" market circumstances. Whilst Members are asked to approve this base criteria above, under the exceptional current market conditions Director of Finance may temporarily restrict further investment activity to those counterparties considered of higher credit quality than the minimum criteria set out for approval. These restrictions will remain in place

until the banking system returns to “normal” conditions. Similarly, the time periods for investments will be restricted.

- 10.2. Examples of these restrictions would be the greater use of the Debt Management Office Account Deposit Facility (DMADF) – a Government body which accepts local authority deposits - money Market Funds, and strongly rated institutions. The credit criteria have been amended to reflect these facilities.

## **11. Negative Interest Rates**

- 11.1. In March 2020, the Bank of England (BoE) lowered the base rate to an historic low level of 0.10%. The low base-rate has resulted in very low returns on short-term investments including negative interest rates on high credit quality deposits such as the DMADF. Inflation is above the BoE target of 2% making the possibility of an interest rate increase more likely. However, there remains a possibility that the bank could still move to set an interest rate below 0% as a measure to provide further economic stimulus to manage the long-term economic impact of the COVID-19 pandemic, which would likely feed through to negative rates on all low-risk short-term investment options.
- 11.2. In the event of negative interest rates, security would be measured as receiving the contractually agreed amount at maturity, even though this may be less than the amount originally invested.

## **12. Investment Strategy**

- 12.1. In-House Funds - investments will be made with reference to the core balance and cashflow requirements and the outlook for short-term interest rates (i.e. rates for investments up to 12 months).
- 12.2. Investment Treasury Indicator and Limit - total principal funds invested for greater than one year. These limits are set with regard to the Council’s liquidity requirements and to reduce the need for early sale of an investment, and are based on the availability of funds after each year-end. The table below provides details of these limits.

<b>Treasury Indicator &amp; Limit</b>	<b>2022/23 £000</b>	<b>2023/24 £000</b>	<b>2024/25 £000</b>
Maximum amount invested for periods over one year (Excludes Croxley Park Reserve, property investment and loans to Council subsidiaries).	£5m	£5m	£5m
Maximum amount invested for periods over one year. (Money Market Funds – Croxley Park Reserve)	£115m	£115m	£115m

## **13. Investment Risk & Security Benchmarking**

- 13.1. The Council sets benchmarks for security, liquidity and yield. These benchmarks are simple guides to maximum risk and so may be breached from time to time, depending on movements in interest rates and counterparty criteria. The

purpose of the benchmarks is that officers will monitor the current and trend position and amend the operational strategy to manage risk as conditions change. Any breach of the benchmarks will be reported, with supporting reasons in the Mid-Year or Annual Report. The benchmarks are as follows:

**Security:**

Security of the investments is measured by credit ratings, which is supplied by the three main credit rating agencies (Fitch, Moodys and Standard & Poors). Where investments are made to Council subsidiaries (non-listed), the security is measured through a business case with independent viability assessment.

**Liquidity:**

The Council sets the following liquidity facilities/benchmarks to maintain:

- Authorised bank overdraft - nil.
- Liquid short term deposits of at least £1.0m available with a week's notice.

The Council has the benefit of instant access to its funds on the general account with Lloyds.

**Yield:**

The Council benchmarks the yield on its operational cash against SONIA (the Sterling Overnight Index Average). This is a measure of market rates for actual returns on overnight cash deposits. Performance against this indicator is monitored throughout the year.

## **14. Reporting Requirements**

- 14.1. The Audit Committee has the responsibility for the scrutiny of Treasury Management policies and practices and receives the Treasury Management Policy for review prior to approval by Council.
- 14.2. An annual report on the performance of the Treasury Management function, including the effects of the decisions taken and the transactions executed in the past year, and on any circumstances of non-compliance with the organisation's treasury management policy is considered by Council following the end of the financial year.
- 14.3. Council also receives a Mid-Year Treasury Management Report setting out activity to 30 September.

## **15. Policy on the Use of External Service Providers**

- 15.1. The contract for external treasury management advisors is carried out by Link Asset Services. The Council recognises that responsibility for treasury management decisions remains with the Council at all times and will ensure that undue reliance is not placed upon our external service providers. It also recognises that there is value in employing external providers of treasury management services in order to acquire access to specialist skills and resources.

The Council will ensure that the terms of their appointment and the methods by which their value will be assessed are properly agreed and documented, and subjected to regular review.

- 15.2. The Council will also, from time to time, procure specialist advice for ad-hoc pieces of work; this will be procured in accordance with the Council's normal procedure rules.

## **16. Member and Officer Training**

- 16.1. In order to ensure that Members and Officers are sufficiently trained and qualified to monitor and manage the Council's Treasury Management activity, the following measures are in place:
- Ensuring that officers attend suitable courses and seminars to keep their technical knowledge up to date;
  - Keeping up to date with CIPFA publications on Treasury Management.
  - Regular briefings both by email and face to face with the Council's Treasury advisors;
  - Reports and briefing sessions to Members on major changes to Treasury policies and strategies.

## Schedule of Specified and Non-Specified Investments

### Specified Investments

These investments are sterling investments of not more than one-year maturity, or those which could be for a longer period but where the Council has the right to be repaid within 12 months if it wishes. These are considered low risk assets where the possibility of loss of principal or investment income is small. These would include sterling investments with:

- The UK Government (such as the Debt Management Account deposit facility, UK Treasury Bills or a Gilt with less than one year to maturity).
- A local authority, parish council or community council.
- A body that is considered of a high credit quality (such as a bank or building society) with a minimum short term rating of F-1 (or the equivalent) as rated by Standard and Poor's, Moody's or Fitch rating agencies or a Building Society with assets over £1,000m. Non rated Building Societies are non-specified investments.
- Money Market Funds (triple AAA rated only).

Within these bodies, and in accordance with the Code, the Council has set additional criteria to set the time and amount of monies which will be invested in these bodies. These criteria are defined in the Treasury Management Strategy.

The ratings criteria and exposure limits are detailed at Schedule 1.

### Non-Specified Investments

Non-specified investments are any other type of investment (i.e. not defined as Specified above). The identification and rationale supporting the selection of these other investments and the maximum limits to be applied are set out on the following page.

Non Specified Investment Category	Limit (£ or %)
<b>Any bank or building society</b> that has a minimum long term credit rating of A (or equivalent), for deposits with a maturity of greater than one year (including forward deals in excess of one year from inception to repayment).	£5m
<b>The Council's own banker</b> if it fails to meet the basic credit criteria.	In this instance balances will be minimised as much as possible
<b>Building Societies not meeting the basic security requirements</b> under the specified investments. The operation of some building societies does not require a credit rating, although in every other respect the security of the society would match similarly sized societies with ratings. The Council may use such building societies which were originally considered Eligible Institutions and have a minimum asset size of £5,000m, but will restrict these types of investments to £2m for up to six months.	£2m



<b>Specific Public Bodies</b> The Council can seek Member approval to make loans to other public bodies for periods of more than one year.	£10m
<b>Loans to Council Subsidiaries</b> The Council will lend to its subsidiaries subject to approval of a business case by the Director of Finance in consultation with the Portfolio Holder (Resources). Business cases must be accompanied by an independent assessment of viability, and be subjected to regular monitoring by the Director of Finance.	£10m limit for any single loan
<b>Money Market Funds</b> Appointed through competitive process for the investment of the Croxley Park Reserve	£100m
<b>Other unspecified investments</b> The strategy allows the Director of Finance, in consultation with the Portfolio Holder (Resources), the delegated authority to approve any variation to the Treasury Management Strategy during the year which may be brought about by investigating the opportunity to invest for greater than one year and also to invest in other investment instruments i.e. Government bonds, Gilts and investment property with a view of to maximising the Council's returns without significantly increasing risk. This allows the addition of further unspecified investments, subject to conditions which will be generally similar to (e).	£10m

The Council will also consider investment in property in accordance with its Property Investment Strategy. All property investments will be dependent on a standalone business case being proven.

### **The Monitoring of Investment Counterparties**

The credit rating of counterparties is monitored regularly. The main rating agencies (Fitch, Moody's and Standard & Poor's) provide credit ratings for financial institutions. The Council receives credit rating information (changes, rating watches and rating outlooks) from Link Asset Services as and when ratings change, and counterparties are checked promptly. The Council considers minimum short term ratings as key criteria in the choice of creditworthy investment counterparties; F1+, P-1 and A-1+ are the highest short term credit ratings of Fitch, Moody's and Standard & Poor's respectively. Minimum Short Term Ratings, where given, must be met for all categories. On occasion ratings may be downgraded when an investment has already been made. The criteria used are such that a minor downgrading should not affect the full receipt of the principal and interest. Any counterparty failing to meet the criteria will be removed from the list immediately by the Director of Finance, and if required new counterparties which meet the criteria will be added to the list.

For non-specified investments (e.g. e-f above) the progress of the entity against the approved, independently verified business case will be monitored by the Director of Finance.

Institution	Minimum Short Term Ratings			Schedule 1 (A) – UK BANKS			
	Fitch	Moody's	S&P				
The Council's own Bankers	F1m	P-1	A-1	If Council's own bankers fall below the minimum long term criteria for UK banks, cash balances will be managed within operational liquidity constraints and balances will be minimised as much as possible.			
Wholly Owned Subsidiaries of UK Clearing Banks Parent Ratings	F1	P-1	A-1	Long Term Credit Rating: AA(F), Aa2(M), AA(S&P)	Long Term Credit Rating: Single A (All agencies)	Long Term Crediting Rating: Lower than A (All Agencies)	Long Term Crediting Rating: Lower than A
Partially Owned Subsidiaries of UK Clearing Banks Parent Ratings	F1	P-1	A-1	Long Term credit Rating: AA(F), Aa2(M), AA(S&P)	Long Term Crediting Rating: Single A (All agencies)	Long Term Credit Rating: Lower than A (All Agencies)	Long Term Credit Rating: Lower than A
	Max Amount / Length:			£10m 364 Days	£10m 6 Months	£10m 3 Months	£10m 1 Month

Institution	Minimum Short Term Ratings			Schedule 1 (B) – Building Societies			
	Fitch	Moody's	S&P				
Building Societies – By Credit Rating	F1	P-1	A-1	Long Term Credit Rating: AA(F), Aa2(M), AA(S&P)	Long Term Credit Rating: Single A (all agencies)	Long Term CreditRating: Lower than A (All Agencies)	Long Term Crediting Rating: Lower than A
Building Societies – by Total Assets				Assets over £15bn	Assets over £5bn	Assets of £2.5bn	Assets of £1bn
	Max Amount / Length:			£10m 364 Days	£10m 6 Months	£10m 3 Months	£10m 1 Month

Schedule 1 (C) – Other Entities	
1. Specific Public Bodies	As approved by Members – up to £10m for up to 10 years
2. Debt Management Deposit Facility (UK Government)	Unlimited – this is the Council's Safe-Haven Deposit facility with the UK Government
3. Money Market Funds (AAA Rated) – excluding Croydon Park Reserve	£5m per fund
4. Municipal Bond Agency	As approved by Members
5. UK Local Authorities	<p>A Maximum of £5m Applies per Authority.</p> <p>The Council can invest in all UK Local Authorities whether rated or not.</p> <p>The Council will not lend to an authority which is subject to a s.114 notice <i>without member approval</i>.</p>

## Notes:-

1. F1+, P-1 and A-1+ are the highest short term credit ratings of Fitch, Moody's and Standard and Poor's respectively.
2. Minimum Short Term Ratings - Where given, these must be met, for all categories (except RBS Group).
3. Building Societies - A Building Society has to meet either the ratings criteria or the assets criterion to be included in the category, not both.
4. Maximum amount is the maximum, in total, over all investments, with any one institution (with the exception of RBS Group).

## Part A

**Report to:** Audit Committee

**Date of meeting:** Thursday, 25 November 2021

**Report author:** Head of Finance

**Title:** External Auditor Appointments from April 2023

### 1.0 Summary

- 1.1 This report sets out the process for the appointment of external auditors from April 2023.

### 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)
The Council fails to appoint an external auditor or appoints an auditor with insufficient knowledge and experience	The Council fails to comply with the audit requirements set out in the Local Government Audit and Accountability Act (2014)	Council opts in to the national scheme for auditor appointments	Treat	4

### 3.0 Recommendations

- 3.1 The Committee is asked to note the recommendation to Council in January 2022 to opt into the national scheme for auditor appointments from April 2023.

**Further information:**

Hannah Doney

[hannah.doney@threerivers.gov.uk](mailto:hannah.doney@threerivers.gov.uk)

**Report approved by:** Alison Scott, Shared Director of Finance

#### **4.0 Detailed proposal**

- 4.1 [The Local Audit and Accountability Act \(2014\)](#) set out the framework for the audit, including the general powers and duties of auditors, and the process for the appointment of auditors of local government accounts following the abolition of the audit commission. The Act made provision for the Secretary of State to legislate in order to be able to specify an 'appointing person' who would be able to act to appoint auditors for bodies covered by the Act.
- 4.2 [The Local Audit \(Appointing Person\) Regulations 2015](#) made provision about the persons that may be specified as an appointing person.
- 4.3 The Public Sector Audit Appointments Ltd (PSAA) is an appointing person under the Local Audit Regulations. As an 'appointing person' the PSAA is responsible for the procurement and appointment of external auditors and for setting the fee scale.
- 4.4 The PSAA operate a national scheme for the appointment of auditors. Auditors are appointed on a five year basis. Watford opted into the scheme for appointments covering the financial years 2018/19 to 2022/23 which resulted in the appointment of the Council's current auditors, Ernst Young.
- 4.5 The invitation to opt into the PSAA national scheme for the five year period beginning in 2023/24 is at appendix 1. This sets out the timeline for opting into the national scheme, the benefits of opting into the scheme and the expected procurement timeline.
- 4.6 The PSAA expects to commence the procurement of audit services in early February 2022. All opted-in bodies will have the opportunity to view the procurement documentation.
- 4.7 The invitation to opt into the national scheme must be confirmed by 11 March 2022. The decision to opt into the scheme must be taken by full Council. A recommendation to opt into the scheme will be considered by Council in January.

#### **5.0 Implications**

##### **5.1 Financial**

- 5.1.1 The Shared Director of Finance comments that there are no financial implications arising directly from this report. However, it should be noted that there is potential

for audit fees to increase as a result of the procurement and the setting of new fee scales for the new contract.

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

5.2.1 The Group Head of Democracy and Governance comments that the Council is required to comply with the audit requirements set out in the Local Government Audit and Accountability Act (2014).

## 5.3 **Equalities, Human Rights and Data Protection**

5.3.1 Under s149 (1) of the Equality Act the council must have due regard, in the exercise of its functions, to the need to –

- eliminate discrimination, harassment, victimisation and any other conduct prohibited by the Act
- advance equality of opportunity between persons who share relevant protected characteristics and persons who do not share them
- foster good relations between persons who share relevant protected characteristics and persons who do not share them.

Having had regard to the council's obligations under s149, it is considered that there are no implications arising from this report.

Having had regard to the council's obligations under the General Data Protection Regulation (GDPR) 2018, it is considered that officers are not required to undertake a Data Processing Impact Assessment (DPIA) for this report.

## 5.4 **Staffing**

5.4.1 There are no staffing issues arising from this report.

## 5.5 **Accommodation**

5.5.1 There are no accommodation issues arising from this report.

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

5.6.1 There are no community safety issues arising from this report.

## 5.7 **Sustainability**

5.7.1 There are no sustainability issues arising from this report.

## **Appendices**

- Appendix 1 - Invitation to opt into the national scheme for auditor appointments from April 2023

## **Background papers**

No papers were used in the preparation of this report.



22 September 2021

To: Ms Nolan, Chief Executive  
Watford Borough Council

Copied to: Ms Scott, S151 Officer  
Mr Hofman, Chair of Audit Committee or equivalent

Dear Ms Nolan,

### **Invitation to opt into the national scheme for auditor appointments from April 2023**

I want to ensure that you are aware the external auditor for the audit of your accounts for 2023/24 has to be appointed before the end of December 2022. That may seem a long way away but, as your organisation has a choice about how to make that appointment, your decision-making process needs to begin soon.

We are pleased that the Secretary of State has confirmed PSAA in the role of the appointing person for eligible principal bodies for the period commencing April 2023. Joining PSAA's national scheme for auditor appointments is one of the choices available to your organisation.

In June 2021 we issued a draft prospectus and invited your views and comments on our early thinking on the development of the national scheme for the next period. Feedback from the sector has been extremely helpful and has enabled us to refine our proposals which are now set out in the [scheme prospectus](#) and our [procurement strategy](#). Both documents can be downloaded from our website which also contains a range of useful information that you may find helpful.

The national scheme timetable for appointing auditors from 2023/24 means we now need to issue a formal invitation to you to opt into these arrangements. In order to meet the requirements of the relevant regulations, we also attach a form of acceptance of our invitation which you must use if your organisation decides to join the national scheme. We have specified the five consecutive financial years beginning 1 April 2023 as the compulsory appointing period for the purposes of the regulations which govern the national scheme.

Given the very challenging local audit market, we believe that eligible bodies will be best served by opting to join the scheme and have attached a short summary of why we believe that is the best solution both for individual bodies and the sector as a whole.

I would like to highlight three matters to you:

1. if you opt to join the national scheme, we need to receive your formal acceptance of this invitation by Friday 11 March 2022;

2. the relevant regulations require that, except for a body that is a corporation sole (e.g. a police and crime commissioner), the decision to accept our invitation and to opt in must be made by the members of the authority meeting as a whole e.g. Full Council or equivalent. We appreciate this will need to be built into your decision-making timetable. We have deliberately set a generous timescale for bodies to make opt in decisions (24 weeks compared to the statutory minimum of 8 weeks) to ensure that all eligible bodies have sufficient time to comply with this requirement; and
3. if you decide not to accept the invitation to opt in by the closing date, you may subsequently make a request to opt in, but only after 1 April 2023. We are required to consider such requests and agree to them unless there are reasonable grounds for their refusal. PSAA must consider a request as the appointing person in accordance with the Regulations. The Regulations allow us to recover our reasonable costs for making arrangements to appoint a local auditor in these circumstances, for example if we need to embark on a further procurement or enter into further discussions with our contracted firms.

If you have any other questions not covered by our information, do not hesitate to contact us by email at [ap2@psaa.co.uk](mailto:ap2@psaa.co.uk). We also publish answers to [frequently asked questions](#) on our website.

If you would like to discuss a particular issue with us, please send an email also to [ap2@psaa.co.uk](mailto:ap2@psaa.co.uk), and we will respond to you.

Yours sincerely

Tony Crawley  
Chief Executive

Encl: Summary of the national scheme

## Why accepting the national scheme opt-in invitation is the best solution

### Public Sector Audit Appointments Limited (PSAA)

We are a not-for-profit, independent company limited by guarantee incorporated by the Local Government Association in August 2014.

We have the support of the LGA, which in 2014 worked to secure the option for principal local government and police bodies to appoint auditors through a dedicated sector-led national body.

We have the support of Government; MHCLG's Spring statement confirmed our appointment because of our "strong technical expertise and the proactive work they have done to help to identify improvements that can be made to the process".

We are an active member of the new Local Audit Liaison Committee, chaired by MHCLG and attended by key local audit stakeholders, enabling us to feed in body and audit perspectives to decisions about changes to the local audit framework, and the need to address timeliness through actions across the system.

We conduct research to raise awareness of local audit issues, and work with MHCLG and other stakeholders to enable changes arising from Sir Tony Redmond's review, such as more flexible fee setting and a timelier basis to set scale fees.

We have established an advisory panel, which meets three times per year. Its membership is drawn from relevant representative groups of local government and police bodies, to act as a sounding board for our scheme and to enable us to hear your views on the design and operation of the scheme.

### The national scheme for appointing local auditors

In July 2016, the Secretary of State specified PSAA as an appointing person for principal local government and police bodies for audits from 2018/19, under the provisions of the Local Audit and Accountability Act 2014 and the Local Audit (Appointing Person) Regulations 2015. Acting in accordance with this role PSAA is responsible for appointing an auditor and setting scales of fees for relevant principal authorities that have chosen to opt into its national scheme. 98% of eligible bodies made the choice to opt-in for the five-year period commencing in April 2018.

We will appoint an auditor for all opted-in bodies for each of the five financial years beginning from 1 April 2023.

We aim for all opted-in bodies to receive an audit service of the required quality at a realistic market price and to support the drive towards a long term competitive and more sustainable market for local audit. The focus of our quality assessment will include resourcing capacity and capability including sector knowledge, and client relationship management and communication.

### What the appointing person scheme from 2023 will offer

We believe that a sector-led, collaborative, national scheme stands out as the best option for all eligible bodies, offering the best value for money and assuring the independence of the auditor appointment.

The national scheme from 2023 will build on the range of benefits already available for members:

- transparent and independent auditor appointment via a third party;
- the best opportunity to secure the appointment of a qualified, registered auditor;
- appointment, if possible, of the same auditors to bodies involved in significant collaboration/joint working initiatives, if the parties believe that it will enhance efficiency;
- on-going management of any independence issues which may arise;
- access to a specialist PSAA team with significant experience of working within the context of the relevant regulations to appoint auditors, managing contracts with audit firms, and setting and determining audit fees;
- a value for money offer based on minimising PSAA costs and distribution of any surpluses to scheme members - in 2019 we returned a total £3.5million to relevant bodies and more recently we announced a further distribution of £5.6m in August 2021;
- collective efficiency savings for the sector through undertaking one major procurement as opposed to a multiplicity of smaller procurements;
- avoids the necessity for local bodies to establish an auditor panel and undertake an auditor procurement, enabling time and resources to be deployed on other pressing priorities;
- updates from PSAA to Section 151 officers and Audit Committee Chairs on a range of local audit related matters to inform and support effective auditor-audited body relationships; and
- concerted efforts to work with other stakeholders to develop a more sustainable local audit market.

We are committed to keep developing our scheme, taking into account feedback from scheme members, suppliers and other stakeholders, and learning from the collective post-2018 experience. This work is ongoing, and we have taken a number of initiatives to improve the operation of the scheme for the benefit of all parties.

Importantly we have listened to your feedback to our recent consultation, and our response is reflected in [the scheme prospectus](#).

## **Opting in**

The closing date for opting in is 11 March 2022. We have allowed more than the minimum eight-week notice period required, because the formal approval process for most eligible bodies is a decision made by the members of the authority meeting as a whole [Full Council or equivalent], except police and crime commissioners who are able to make their own decision.

We will confirm receipt of all opt-in notices. A full list of eligible bodies that opt in will be published on our website. Once we have received an opt-in notice, we will write to you to request information on any joint working arrangements relevant to your auditor appointment, and any potential independence matters which may need to be taken into consideration when appointing your auditor.

## **Local Government Reorganisation**

We are aware that reorganisations in the local government areas of Cumbria, Somerset, and North Yorkshire were announced in July 2021. Subject to parliamentary approval shadow elections will take place in May 2022 for the new Councils to become established from 1 April 2023. Newly established local government bodies have the right to opt into PSAA's scheme under Regulation 10 of the Appointing Person Regulations 2015. These Regulations also set out that a local government body that ceases to exist is automatically removed from the scheme.

If for any reason there is any uncertainty that reorganisations will take place or meet the current timetable, we would suggest that the current eligible bodies confirm their acceptance to opt in to avoid the requirement to have to make local arrangements should the reorganisation be delayed.

## **Next Steps**

We expect to formally commence the procurement of audit services in early February 2022. At that time our procurement documentation will be available for opted-in bodies to view through our e-tendering platform.

Our recent webinars to support our consultation proved to be popular, and we will be running a series of webinars covering specific areas of our work and our progress to prepare for the second appointing period. Details can be found on [our website](#) and in [the scheme prospectus](#).