

## Audit Plan 2016/17

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

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			<p>update the Tree and Woodland Strategy. This will eventually be approved by PFH or Cabinet.</p> <p>Position – July 2018 The review of the Green Spaces Strategy is still underway and is tied up with the Local Plan 2 amends. The extension for the Veolia Contract is now currently being negotiated and this will be an opportune time to a) amend and agree the strategy and b) update the specification.</p> <p>Position – September 2019 In progress.</p> <p>Position – November 2018 In progress.</p> <p><b>Position – February 2019 In progress.</b></p>				
04	<p>We recommend that a maintenance programme is developed and implemented.</p> <p>The maintenance programme should consider the works that have been identified from inspections completed, the priority level given and the risk indicator of the tree.</p> <p>The maintenance programme should be fully costed to provide the Council with a tool for setting the budget for tree related works.</p>	Medium	<p>A proactive maintenance programme does need to be developed and costed – additional funding may be required to carry out an updated survey. The figure of 5,150 trees requiring work includes all work both safety and what could be described as desirable and not essential therefore gives a higher weighted figure.</p> <p>Position – June 2017 As above.</p> <p>Position – September 2017 As above but delayed due to Cassiobury Park</p>	Section Head Parks, Open Spaces and Projects	30 September 2017 and to be presented to Strategic Partnership Board.	*	<p>31 December 2017</p> <p>31 May 2018</p> <p>31 July 2019</p>

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			<p>operational issues.</p> <p>Position – November 2017 No update received.</p> <p>Position – February 2018 The overarching Green Spaces Strategy is currently being reviewed as part of the Local Plan 2 work and this has the wider view of Trees and Woodlands. An action plan will be updated within this to ensure trees, woodlands and biodiversity are included and the need to update the Tree and Woodland Strategy. This will eventually be approved by PFH or Cabinet.</p> <p>Position – July 2018 The review of the Green Spaces Strategy is still underway and is tied up with the Local Plan 2 amends. The extension for the Veolia Contract is now currently being negotiated and this will be an opportune time to a) amend and agree the strategy and b) update the specification.</p> <p>Position – September 2018 In progress.</p> <p>Position – November 2018 In progress.</p> <p><b>Position – February 2019 In progress.</b></p>				

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

**WBC Internal Audit Recommendations Follow Up – February 2019**

**APPENDIX C**

**Tree Surveying 2016/17**

Final report issued April 2017

Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
			Position – September 2018 In progress.  Position – November 2018 In progress.  <b>Position – February 2019                      In progress.</b>				

**Audit Plan 2017/18**

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

Cyber Security 2017/18							
Final report issued September 2017							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
			<p>risk, by removing all Internet and Email access.</p> <p>Position – February 2018 On track. Further decommissioning / upgrades of servers completed.</p> <p>Position – July 2018 Through the life of the core infrastructure programme over 150 out of support servers have been decommissioned or upgraded.</p> <p>36 servers has been identified that will remain on an unsupported operating system for the next 6 months to a year, whilst the applications are replaced, upgraded.</p> <p>Plan to move 36 servers to a “walled garden” in place and specifics dependencies identified.</p> <p>PSN (Public Services Network) submission due end of August 2018.</p> <p>Position – September 2018 PSN public services submission completed on time. Awaiting outcome from Cabinet Office. Walled Garden migration underway. Delay to movement of servers has been down to legacy systems with little to no documentation. Internally we have therefore had to map all dependencies across these systems, which has taken additional time and resources.</p> <p>Position – November 2018 Separate report from the ICT Section Head to be presented to Audit Committee on this recommendation.</p>				

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<b>Cyber Security 2017/18</b>							
Final report issued September 2017							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
			<b>Position – February 2019</b> All 2003 servers now either decommissioned or within the “Walled Garden.”				

<b>Funding Streams 2017/18</b>							
Final report issued December 2018							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
01	<p>We recommend that an external funding strategy should be developed, to inform the organisational approach to secure external finance to deliver key initiatives.</p> <p>We recommend that an external funding lessons learned log be introduced. The log should be published on the intranet to ensure the information is accessible to all relevant staff.</p>	Medium	<p>Watford BC is currently in the process of appointing a Commercial Adviser. A funding strategy will be part of their remit.</p> <p><b>Position – February 2019</b> <b>In progress</b></p>	Commercial Adviser	30 June 2019	*	
02	We recommend that a steering group specifically focusing on external funding is formed. Ideally, the group	Medium	This will be added as a standing item to the Contract and Relationship Management Forum.	Head of Community and Environmental	30 April 2019	*	

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<b>Funding Streams 2017/18</b>							
<b>Final report issued December 2018</b>							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
	should be chaired by a senior officer so that there is an effective and tangible link to the senior management / leadership team.		Regular updates to be taken to leadership team.  <b>Position – February 2019 In progress</b>	Services.			
03	We recommend that a mechanism to track all bids for external funding end to end be introduced.	Medium	Log to be maintained by Corporate Strategy and Communications.  <b>Position – February 2019 Deadline of 30 April 2019 will be met.</b>	Head of Corporate Strategy and Communications	30 April 2019	*	
04	We recommend that an external funding lessons learned log be introduced. The log should be published on the intranet to ensure the information is accessible to all relevant staff.	Medium	Log to be maintained by Corporate Strategy and Communications. To report to Leadership Team.  <b>Position – February 2019 Deadline of 30 April 2019 will be met.</b>	Head of Corporate Strategy and Communications	30 April 2019	*	
05	We recommend that departments seeking external funding for initiatives be encouraged to innovate, using different approaches to fundraising, such as donation-based crowdfunding, corporate sponsorship and corporate donations. The town has a number of large and medium sized businesses, which through their commitment to corporate social responsibility may have funds to invest in community related projects.	Medium	Commercial Adviser to look for new sources of funding and raise awareness throughout the Council.  <b>Position – February 2019 In progress</b>	Commercial Adviser	30 June 2019	*	

## Audit Plan 2018/19

<b>NDR 2018/19</b>							
<b>Final report issued December 2018</b>							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
01	<p>a. NNDR Officers and Inspectors are more proactive in determining the current status of leases and account issues.</p> <p>b. Quarterly inspections are completed on all empty properties.</p> <p>c. Action is taken to obtain confirmation of exact location, verification of mast being in use / not in use or de-commissioned. Upon confirmation of the current status, a decision to be taken on whether an inspection visit or change to account is appropriate.</p>	Medium	<p>To review with much more ease once 'Total Mobile' has been implemented late 2018 / early 2019, which is a new software which enables our 2 Inspectors to download and upload their visits into the Academy software.</p> <p><b>Position – February 2019</b>  <b>Awaiting implementation of Total Mobile, on target for 31 March 2019 as currently in the testing phase.</b></p>	Billing Team Leader	31 March 2019	*	
02	We recommend that the Billing and Recovery Team Leaders review system reports of all accounts on hold or suppressed, completing spot checks to ensure the reasons are appropriate and where relevant, that timely action is being taken to recover the debt.	Low	<p>Bi-monthly spot checks by Billing &amp; Recovery Team Leaders, which are documented for reasons of holds.</p> <p><b>Position – February 2019</b>  <b>Started and will be on course covering all recovery notices in sync with Council Tax by deadline date.</b></p>	Billing & Recovery Team Leaders	31 March 2019	*	

**WBC Internal Audit Recommendations Follow Up – February 2019**

**APPENDIX C**

<b>NDR 2018/19</b>							
<b>Final report issued December 2018</b>							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
03	We recommend that an exercise be undertaken to summarise what 'aged debt' has been deemed unrecoverable and consideration be given to obtaining timely committee approval to write off these debts from previous years.	Low	Agreed  <b>Position – February 2019 Write Offs over £3k currently being prepared for both Council's with a view to authorisation before 31 March 2019.</b>	Revenues Manager	30 June 2019	*	

<b>Cyber Security 2018/19</b>							
<b>Final report issued January 2019</b>							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
01	Management should put a defined plan in place to address all existing critical and high priority vulnerabilities in a timely manner.  There should be a defined procedure in place to resolve vulnerabilities as and when they are encountered.	Medium	Update existing procedures to review and remediate vulnerabilities (other than MS patches).  If required, implement additional system e.g. SCCM to manage deployment of "other" vulnerabilities.  <b>Position – February 2019 Review of products such as SCCM to manage 3<sup>rd</sup> party patching across the estate.</b>	ICT Section Head	30 November 2019	*	
02	There should be a mechanism to restrict any non-complying devices to connect to the Council's IT network.	Medium	Review current AV and VPN solution and viability to restrict devices with no up to date protection from connecting to the network fully.	ICT Section Head	30 September 2019	*	

Cyber Security 2018/19							
Final report issued January 2019							
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	Additionally, there should be continuous monitoring in place for all devices connected on the network to be fully antivirus protected.		<p>Ensure that daily reports for AV protection are monitored against asset register and this is reported to the ICT Section Head.</p> <p><b>Position – February 2019</b>  <b>Reporting mechanism from Infrastructure monitoring through to desktop services is in place. Mechanism to ensure that desktop services remediate the gaps sufficiently is currently underway.</b></p> <p><b>Replacement VPN, for all homeworking, is within scope for replacement Wide Area Network. New VPN solution will review ability to ensure that all connected devices have up to date AV.</b></p>				
03	<p>A training needs assessment should be performed for all members of staff that have responsibility for Cyber security so as to determine their training needs.</p> <p>Compliance should be monitored and action taken when members of staff are found to have not completed the IT Security and Data Protection training.</p>	Medium	<p>Review current skills against role to assess gap, recommending appropriate training as an outcome. Note funding will have to be approved.</p> <p>HR Manager                      Monitor and report against all staff who have not completed the annual requirement to refresh knowledge via the Security awareness programme.</p> <p><b>Position – February 2019</b>  <b>New Learning Management system will be ready approximately April 2019. This is led by the HR service. Once in place more accurate reporting mechanisms can be used to ensure staff are completing the required mandatory training.</b></p>	ICT Section Head	<p>30 September 2019</p> <p>30 June 2019</p>	<p>*</p> <p>*</p>	

<b>Council Tax 2018/19</b>							
<b>Final report issued February 2019</b>							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
01	We recommend that a control is put in place to ensure that the 'Return of Death' reports are actioned in a timely manner.	Low	Agreed  <b>Position – February 2019</b> <b>Billing Team Leader distributes daily / weekly once received.</b>	Billing Team Leader	Immediate	✓	
02	As previously recommended in the 2017/18 Council Tax audit :  a. Staff should be reminded to enter review and provisional end dates for Student Exemptions.  b. An exercise should be performed to check existing Student Exemptions cases to ensure that dates are in place. This review should be undertaken annually in future.	Medium	Billing Team Leader on a quarterly basis.  <b>Position – February 2019</b> <b>Billing Team Leader received training week commencing 11 February 2019, and deadline will be met whilst also reviewing on a quarterly basis.</b>	Billing Team Leader	31 March 2019	*	
03	We recommend that:  a. inspections on second homes are completed and further action taken if found unfurnished and /or unlikely to be used as a second home.  b. The Revenues Manager completes the review of empty properties within the identified parish boundary changes and ensures appropriate action is taken.  c. Action is taken to determine the current status on the property Left	Low	Once Total Mobile up and running to be added to parameters. Go Live date mid-February, 2019.  <b>Position – February 2019</b> <b>Awaiting implementation of Total Mobile, on target for 31 March 2019 as currently in the testing phase.</b>	Billing Team Leader	31 March 2019	*	

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<b>Council Tax 2018/19</b>							
<b>Final report issued February 2019</b>							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
	Empty by Deceased with no charge made since 05/07/2016.						
04	We recommend that Team Leaders review system reports of all accounts on hold or suppressed, completing spot checks to ensure the reasons are appropriate and where relevant, that timely action is being taken to recover the debt.	Low	Agreed  <b>Position – February 2019 Started and will be on course covering all recovery notices in sync with Business Rates by deadline date.</b>	Recovery & Billing Team Leaders	28 February 2019	*	
05	We recommend an exercise is undertaken to summarise what 'aged debt' has been deemed irrecoverable and consideration be given to obtaining timely committee approval to write off these debts from previous years.	Low	The aged debt analysis is not all related to write offs, some of the outstanding monies highlighted are at different recovery enforcement stages, i.e., currently in arrangements or with our Enforcement Agents (Bailiffs) for collection, therefore reducing the amount to be proposed for write off at the date of statistical analysis.  This will also apply to the same recommendation made in the NDR Final Report issued 20 December 2018.  <b>Position – February 2019 Head of Service currently on sickness, however, meeting arranged for 270319, hopefully sooner to discuss recommendation exercise.</b>	Revenues Manager	31 March 2019	*	<b>30 June 2019</b>