

## Audit Plan 2016/17

<b>Tree Surveying 2016/17</b>							
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> <p><b>30 Sept 2019</b></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>Position – February 2019 In progress.</p> <p><b>Position – July 2019</b> <b>The Tree and Woodland Strategy has been completed and is due at Cabinet in September 2019 and highlights a number of actions within.</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</p>	Medium	<p>A proactive maintenance programme does need to be developed and costed – additional funding may be required to carry out an updated survey.</p> <p>The figure of 5,150 trees requiring work includes all work both safety and what could be described as desirable and not essential therefore gives a higher weighted figure.</p>	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</p>

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	<p>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>		<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> <p>Position – September 2018 In progress.</p> <p>Position – November 2018 In progress.</p>					2019

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			<p>Position – February 2019 In progress.</p> <p><b>Position – July 2019</b>  <b>Trees are now inspected every 3 years and works carried out as required. Veolia have been allocated a budget to carry out works based on these findings and this is monitored by the Contract Monitoring Manager. This is now in line with the Tree and Woodland Strategy.</b></p>				
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</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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## Audit Plan 2017/18

<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
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>Position – February 2019 In progress</p> <p><b>Position – July 2019</b> <b>An external funding strategy will not be developed as the Commercial Adviser is tasked with producing business cases for income generating ideas.</b></p> <p><b>Lessons learnt are always captured when a project completion report is written.</b></p>	Commercial Adviser	30 June 2019	✓	
02	We recommend that a steering group specifically focusing on external funding is formed. Ideally, the group should be chaired by a senior officer so that there is an effective and tangible link to the senior management / leadership team.	Medium	<p>This will be added as a standing item to the Contract and Relationship Management Forum.</p> <p>Regular updates to be taken to leadership team.</p> <p>Position – February 2019 In progress</p> <p><b>Position – July 2019</b> <b>The new Chair (Chris Fennell) of the CRMF has added this to the agenda as a standing item.</b></p>	Head of Community and Environmental Services.	30 April 2019	✓	

Funding Streams 2017/18							
Final report issued December 2018							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
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.  Position – February 2019 Deadline of 30 April 2019 will be met.  <b>Position – July 2019</b> <b>A draft log has been developed and services are now completing this for regular consideration by the council's SLT.</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.  Position – February 2019 Deadline of 30 April 2019 will be met.  <b>Position – July 2019</b> <b>Lessons learnt are always captured when a project completion report is written.</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.  Position – February 2019 In progress  <b>Position – July 2019</b> <b>The Commercial Adviser is tasked with producing business cases for income generating ideas.</b>	Commercial Adviser	30 June 2019	✓	

**WBC Internal Audit Recommendations Follow Up – July 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>Position – February 2019 Awaiting implementation of Total Mobile, on target for 31 March 2019 as currently in the testing phase.</p> <p>Interim Update - 29 April 2019 One training session has been delivered and as a result of some queries raised by the inspectors, a further training session has been scheduled for 17 May 2019, after which it is expected that the new software will go-live. A further update on the status of this recommendation will be provided as part of reporting to July 2019 Audit Committee.</p> <p><b>Position – July 2019</b>  <b>a. Resolved - contact being made at reminder stage when non-payment is noticed.</b>   <b>b. Resolved - inspections done manually – total mobile implementation go live 15<sup>th</sup> July 2019.</b>   <b>c. Resolved – letters issued to all mobile phone mast owners – accounts then</b></p>	Billing Team Leader	31 March 2019	✓	

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

**APPENDIX C**

<p><b>NDR 2018/19</b>  <b>Final report issued December 2018</b></p>							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
			<b>updated – if physically removed then reported to VO.</b>				
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>Position – February 2019                      Started and will be on course covering all recovery notices in sync with Council Tax by deadline date.</p> <p>Interim Update - 29 April 2019                      Accounts on a recovery hold are automatically brought back into the recovery / reminder cycle on expiry of the hold. These are monitored weekly and an automated report sent to officers to action.</p> <p><b>Position – July 2019 Implemented</b></p>	Billing & Recovery Team Leaders	31 March 2019	✓	
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	<p>Agreed</p> <p>Position – February 2019                      Write Offs over £3k currently being prepared for both Council's with a view to authorisation before 31 March 2019.</p> <p>Interim Update - 29 April 2019                      N/A – original target date 30 June 2019.</p> <p><b>Position – July 2019 Complete</b></p>	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	<p>Management should put a defined plan in place to address all existing critical and high priority vulnerabilities in a timely manner.</p> <p>There should be a defined procedure in place to resolve vulnerabilities as and when they are encountered.</p>	Medium	<p>Update existing procedures to review and remediate vulnerabilities (other than MS patches).</p> <p>If required, implement additional system e.g. SCCM to manage deployment of “other” vulnerabilities.</p> <p>Position – February 2019 Review of products such as SCCM to manage 3<sup>rd</sup> party patching across the estate.</p> <p><b>Position – July 2019</b> <b>No management update received.</b></p>	ICT Section Head	30 November 2019	*	
02	<p>There should be a mechanism to restrict any non-complying devices to connect to the Council's IT network.</p> <p>Additionally, there should be continuous monitoring in place for all devices connected on the network to be fully antivirus protected.</p>	Medium	<p>Review current AV and VPN solution and viability to restrict devices with no up to date protection from connecting to the network fully.</p> <p>Ensure that daily reports for AV protection are monitored against asset register and this is reported to the ICT Section Head.</p> <p>Position – February 2019 Reporting mechanism from Infrastructure monitoring through to desktop services is in place. Mechanism to ensure that desktop services remediate the gaps sufficiently is currently underway.</p> <p>Replacement VPN, for all homeworking, is</p>	ICT Section Head	30 September 2019	*	



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

**APPENDIX C**

<p><b>Council Tax 2018/19</b>  <b>Final report issued February 2019</b></p>							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
02	<p>As previously recommended in the 2017/18 Council Tax audit :</p> <p>a. Staff should be reminded to enter review and provisional end dates for Student Exemptions.</p> <p>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.</p>	Medium	<p>Billing Team Leader on a quarterly basis.</p> <p>Position – February 2019                      Billing Team Leader received training week commencing 11 February 2019, and deadline will be met whilst also reviewing on a quarterly basis.</p> <p>Interim Update - 29 April 2019                      All Student exemptions have been reviewed for the presence of an end date and going forward this will be completed on a quarterly basis.</p> <p><b>Position – July 2019                      Implemented</b></p>	Billing Team Leader	31 March 2019	✓	
03	<p>We recommend that:</p> <p>a. inspections on second homes are completed and further action taken if found unfurnished and /or unlikely to be used as a second home.</p> <p>b. The Revenues Manager completes the review of empty properties within the identified parish boundary changes and ensures appropriate action is taken.</p> <p>c. Action is taken to determine the current status on the property Left Empty by Deceased with no charge made since 05/07/2016.</p>	Low	<p>Once Total Mobile up and running to be added to parameters. Go Live date mid-February, 2019.</p> <p>Position – February 2019                      Awaiting implementation of Total Mobile, on target for 31 March 2019 as currently in the testing phase.</p> <p>Interim Update - 29 April 2019                      One training session has been delivered and as a result of some queries raised by the inspectors, a further training session is scheduled for 17 May 2019, after when the new software will go-live. A further update on the status of this recommendation will be provided as part of reporting to July 2019 Audit Committee.</p>	Billing Team Leader	31 March 2019	✓	

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**APPENDIX C**

<b>Council Tax 2018/19</b> Final report issued February 2019							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
			<b>Position - July 2019</b> <b>a. &amp; b. Further training now provided and Total Mobile Implementation new software go live 15/7/19 will be inserted into parameters from that date onwards.</b>  <b>c.Resolved – visits being made by inspectors.</b>				
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.  Position – February 2019 Head of Service currently on sickness, however, meeting arranged for 270319, hopefully sooner to discuss recommendation exercise.  Interim Update - 29 April 2019 N/A – latest target date 30 June 2019.  <b>Position - July 2019</b> <b>Complete</b>	Revenues Manager	31 March 2019	✓	30 June 2019

<b>Benefits 2018/19</b>							
<b>Final report issued April 2019</b>							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
01	<p>We recommend that declaration of interests forms are completed by all staff annually.</p> <p>A process for new staff should be put in place to form part of the induction programme to complete a declaration of interests form.</p>	Medium	<p>Declarations of interests will be completed by all Revs and Bens staff for 19/20.</p> <p>A prompt for this form to be signed will be added to our corporate wide new starter form so that we pick up new starters as and when required.</p> <p><b>Position – July 2019</b> <b>No management update received.</b></p>	Head of Revenues and Benefits	30 April 2019	*	
02	We recommend that testing of the module is carried out to reinstate the ability to delete obsolete data.	Medium	<p>The Retention and Destruction module is currently suspended from use as it has been destroying documents incorrectly that we are still relying on to support 'live' housing benefit claims.</p> <p>We have reported this to the system supplier (Northgate) and have requested their assistance with correcting the issue so that we can start using the module again and remain GDPR compliant.</p> <p>During a meeting with Northgate on 21.03.19 we agreed we needed a Retention &amp; Destruction refresher training day during which they would help us set up the system so that the system does not destroy documents we still need. We are now awaiting a date for the training to take place.</p> <p><b>Position – July 2019</b> <b>No management update received.</b></p>	Benefits Manager	31 May 2019	*	

<b>Risk Management 2018/19</b>							
Final report issued May 2019							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
01	We recommend that Heads of Service are reminded, to review regularly their SRR stored centrally on the Council's network and date the front-sheet as evidence of review.	Low	OLT is to be responsible for monitoring service risk registers. This should encourage services to keep their risk registers up to date.  <b>Position – July 2019</b> <b>First report on Risk sent to OLT in June.</b> <b>Agreed to monitor quarterly.</b>	Heads of Service	30 September 2019	✓	
02	We recommend that Services should be encouraged to review their SRR's on a quarterly basis at their GMT meetings and have risk management as a standing agenda item.	Low	OLT is to be responsible for monitoring service risk registers. This should encourage services to keep their risk registers regularly monitored.  <b>Position – July 2019</b> <b>See above.</b>	Heads of Service	30 September 2019	✓	

<b>Main Accounting 2018/19</b>							
Final report issued June 2019							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
01	We recommend that the figures are moved out of the suspense account promptly.	Low	Agreed  <b>Position – July 2019</b> <b>Complete</b>	Finance Managers	30 June 2019	✓	
02	We recommend that bank	Low	Agreed	Finance	Immediate	✓	

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

**APPENDIX C**

<b>Main Accounting 2018/19</b>							
<b>Final report issued June 2019</b>							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
	reconciliations are reviewed and signed promptly by a Finance Manager after completion.		<b>Position – July 2019 Complete</b>	Managers			
03	We recommend that key account reconciliations should be completed and reviewed in accordance with the agreed timetable.	Low	Agreed <b>Position – July 2019 Complete</b>	Finance Managers / Assistant Finance Manager	Immediate	✓	