



Watford Borough Council
Audit Committee Progress Report
25 November 2020

Recommendation

Members are recommended to:

- Note the Internal Audit Progress Report for the period to 13 November 2020
- Approve amendments to the Audit Plan as at 13 November 2020
- Agree the change to the implementation date for 4 recommendations (paragraph 2.5) for the reasons set out in Appendix C
- Agree removal of implemented audit recommendations set out in Appendix C

Contents

- 1 Introduction and Background
 - 1.1 Purpose
 - 1.2 Background

- 2 Audit Plan Update
 - 2.1 Delivery of Audit Plan and Key Audit Findings
 - 2.3 Status of Audit Recommendations
 - 2.6 Proposed Audit Plan amendments
 - 2.7 Performance Management

Appendices

- A Progress against the 2020/21 Audit Plan
- B 2020/21 Audit Plan Projected Start Dates
- C Progress against outstanding Internal Audit recommendations

1. Introduction and Background

Purpose of Report

- 1.1 This report details:
- a) Progress made by the Shared Internal Audit Service (SIAS) in delivering the Council's Annual Audit Plan for 2020/21 as at 13 November 2020.
 - b) Proposed amendments to the approved 2020/21 Annual Audit Plan.
 - c) Implementation status of all outstanding previously agreed audit recommendations from 2016/17 onwards.
 - d) An update on performance management information as at 13 November 2020.

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 2020/21 Annual Audit Plan was approved by Audit Committee on 12 March 2020.
- 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 17 September 2020.

2. Audit Plan Update

Delivery of Audit Plan and Key Audit Findings

- 2.1 As at 13 November 2020, 34% of the 2020/21 Audit Plan days had been delivered for the combined WBC and Shared Services plans (calculation excludes 'To Be Allocated' days). Appendix A provides a status update on each individual deliverable within the audit plan.
- 2.2 One 2019/20 audit report has been finalised since September Audit Committee, marking closure of the 2019/20 Audit Plan:

Audit Title	Date of Issue	Assurance Level	Number and Priority of Recommendations
Council Tax	Nov '20	Satisfactory	Two medium One low

No 2020/21 audit reports have yet been finalised.

Status of Audit Recommendations

- 2.3 Members will be aware that a Final Audit Report is issued when it has been agreed by management and includes an agreement to implement the recommendations made. It is SIAS's responsibility to bring to Members' attention the implementation status of all audit recommendations. It is the responsibility of officers to implement recommendations by the agreed date.
- 2.4 The table below summarises progress in implementation of all outstanding internal audit recommendations as at November 2020, with full details given in Appendix C:

Year	Recommendations made No.	Implemented	Not yet due	Outstanding & request made for extended time or no update received	Percentage implemented %
2016/17	35	35	0	0	100%
2018/19	30	28	1	1	93%
2019/20	24	19	2	3	79%

- 2.5 Since September 2020 Audit Committee, extension to implementation dates have been requested by action owners for four recommendations as follows:
- a) One from the 2018/19 Benefits audit,
 - b) Two from the 2019/20 Development Management (pre-app process) audit, and
 - c) One from the 2019/20 Debtors audit.

Proposed Audit Plan Amendments

- 2.6 The Sports Development audit has been cancelled at management's request due to the lack of progress in implementing the new framework following the COVID pandemic. The unused days have been returned to contingency (shared services plan) and will be considered for other projects during the remainder of the year.

Performance Management

Reporting of Audit Plan Delivery Progress

- 2.7 To help the Committee assess the current situation in terms of progress against the projects in the 2020/21 Audit Plan, we have provided an analysis of agreed start dates at Appendix B. These dates have been agreed with management and resources allocated.
- 2.8 Annual performance indicators and associated targets were approved by the SIAS Board in March 2020. Actual performance for Watford

Borough Council against the targets that can be monitored for 2020/21 is shown in the table below.

Performance Indicator	Annual Target	Profiled Target to 13 November 2020	Actual to 13 November 2020
1. Planned Days – percentage of actual billable days against planned chargeable days completed (excluding unused contingency).	95%	39% (90/232 days)	34% (79.5/232 days)
2. Planned Projects – percentage of actual completed projects to draft report stage against planned completed projects.	95%	16% (3/19 projects to draft)	5% (1/19 projects to draft)
3. Client Satisfaction – percentage of client satisfaction questionnaires returned at 'satisfactory' level.	100%	100%	100% (based on 5 received)
4. Number of Critical / High Priority Audit Recommendations agreed	95%	95%	N/A (None yet made in 2020/21)

2.9 In addition, the performance targets listed below are annual in nature. Performance against these targets will be reported on in the 2020/21 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.

APPENDIX A - PROGRESS AGAINST THE 2020/21 AUDIT PLAN AT 13 NOVEMBER 2020

2020/21 SIAS Audit Plan

AUDITABLE AREA	LEVEL OF ASSURANCE	RECS				AUDIT PLAN DAYS	LEAD AUDITOR ASSIGNED	BILLABLE DAYS COMPLETED	STATUS/COMMENT
		C	H	M	L				
Key Financial Systems									
Benefits (shared services plan)						12	Yes	2	Terms of Reference Issued
Budget Monitoring (shared services plan)						6	Yes	1	Terms of Reference Issued
Council Tax (shared services plan)						10	Yes	2	In Fieldwork
Creditors (shared services plan)						9	Yes	6	In Fieldwork
Debtors (shared services plan)						10	Yes	1.5	Terms of Reference Issued
Main Accounting (shared services plan)						8	Yes	1	Terms of Reference Issued
NDR (shared services plan)						10	Yes	2	In Fieldwork
Payroll (shared services plan)						12	BDO	2	Terms of Reference Issued
Revenues and Benefits Parameter Testing (shared services plan)						0	N/A	0	Cancelled
Treasury Management (shared services plan)						6	Yes	1	Terms of Reference Issued
Operational Audits									
Revenues and Benefits Payments (shared services plan)						10	Yes	2	In Fieldwork
Climate Change						7	BDO	0	
Communications (inc social media)						8	Yes	7.5	Draft Report Issued

APPENDIX A - PROGRESS AGAINST THE 2020/21 AUDIT PLAN AT 13 NOVEMBER 2020

AUDITABLE AREA	LEVEL OF ASSURANCE	RECS				AUDIT PLAN DAYS	LEAD AUDITOR ASSIGNED	BILLABLE DAYS COMPLETED	STATUS/COMMENT
		C	H	M	L				
Customer Services - Digitalisation						12	BDO	10	In Fieldwork
Freedom of Information						8	Yes	0	
Neighbourhood Forums						5	Yes	0	
Parking Contract						7	Yes	0	
Section 106						10	Yes	2	Terms of Reference Issued
Sports Development						0	N/A	0	Cancelled
Contract Management, Project Management & Procurement									
SLM Subsidy Payments						8	Yes	0	
Veolia Contract Payments						0	N/A	0	Cancelled
IT Audits									
Cyber Security (shared services plan)						12	BDO	0.5	In Planning
IT Policies and Procedures (shared services plan)						0	N/A	0	Cancelled
Shared Learning / Joint Reviews									
Joint Reviews						2		0	
Shared Learning						3		0	
Ad Hoc Advice									
Ad Hoc Advice						2		1	

APPENDIX A - PROGRESS AGAINST THE 2020/21 AUDIT PLAN AT 13 NOVEMBER 2020

AUDITABLE AREA	LEVEL OF ASSURANCE	RECS				AUDIT PLAN DAYS	LEAD AUDITOR ASSIGNED	BILLABLE DAYS COMPLETED	STATUS/COMMENT
		C	H	M	L				
Follow Ups									
Follow up of Audit Recommendations						10		7.5	Through Year
To Be Allocated									
Unused Contingency (shared services plan)						16		0	
Strategic Support									
2021/22 Audit Planning						7		0	
Annual Governance Statement						3		3	Complete
Audit Committee						10		7	Through Year
External Audit Liaison						1		0.5	
Head of Audit Opinion 2019/20						3		3	Complete
Monitoring & Client Meetings						9		5	Through Year
SIAS Development						3		3	Complete
Completion of 2019/20 audits									
Time required to complete work commenced in 2019/20 (5 days shared plan; 4 days WBC)						9		9	Complete
WBC TOTAL						122		53.5	
SHARED SERVICES TOTAL						126		26	

APPENDIX A - PROGRESS AGAINST THE 2020/21 AUDIT PLAN AT 13 NOVEMBER 2020

AUDITABLE AREA	LEVEL OF ASSURANCE	RECS				AUDIT PLAN DAYS	LEAD AUDITOR ASSIGNED	BILLABLE DAYS COMPLETED	STATUS/COMMENT
		C	H	M	L				
COMBINED TOTAL						248		79.5	

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

APPENDIX B – 2020/21 AUDIT PLAN PROJECTED START DATES

Apr	May	June	July	August	September
				<p>Communications Draft Report issued</p>	<p>NDR (shared services plan) In Fieldwork</p>
				<p>Customer Services – Digitalisation In Fieldwork</p>	<p>Revenues and Benefits Payments (shared services plan) In Fieldwork</p>

APPENDIX B – 2020/21 AUDIT PLAN PROJECTED START DATES

October	November	December	January	February	March
Debtors (shared services plan) Terms of Reference Issued	Council Tax (shared services plan) In Fieldwork	Benefits (shared services plan) Terms of Reference Issued	Main Accounting (shared services plan) Terms of Reference Issued	Budget Monitoring (shared services plan) Terms of Reference Issued	
	Payroll (shared services plan) Terms of Reference Issued	Creditors (shared services plan) In Fieldwork	Climate Change	Neighbourhood Forums	
		Parking	Cyber Security (shared services plan) In Planning		
		Treasury Management (shared services plan) Terms of Reference Issued	Section 106* Terms of Reference Issued		
		SLM Subsidy Payments	FOI		

* Moved from October to January at management's request

APPENDIX C – INTERNAL AUDIT RECOMMENDATIONS FOLLOW UP - NOVEMBER 2020

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 – 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 / November 2018 / February 2019 In progress.</p>	Section Head Parks, Open Spaces and Projects	30 September 2017 and to be presented to Strategic Partnership Board.	✓	<p>31 December 2017</p> <p>31 May 2018</p> <p>31 July 2019</p> <p>30 Sept 2019</p> <p>31 January 2020</p> <p>31 March 2020</p>

APPENDIX C – INTERNAL AUDIT RECOMMENDATIONS FOLLOW UP - NOVEMBER 2020

Tree Surveying 2016/17 Final report issued April 2017							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
			<p>Position – July 2019 The Tree and Woodland Strategy has been completed and is due at Cabinet in September 2019 and highlights a number of actions within.</p> <p>Position – September 2019 As above.</p> <p>Position – November 2019 The strategy is out for consultation and will go to Cabinet when that is completed. This may be either December or January.</p> <p>Position – February 2020 The Tree and Woodland Strategy is complete along with the review of the Green Spaces Strategy and is on the Agenda for March 2020 Cabinet for adoption.</p> <p>Position – July 2020 No update provided.</p> <p>Position – September 2020 No update received.</p> <p>Position – November 2020 The Tree and Woodland Strategy has now been adopted.</p> <p>The frequency of inspections will continue as 3-yearly proactive inspections, alongside reactive inspections in response to reports from residents, councillors or staff.</p> <p>The programming of the 3-yearly inspections has been reviewed and it is proposed that from 2021 these are grouped by ward and distributed throughout the</p>				

APPENDIX C – INTERNAL AUDIT RECOMMENDATIONS FOLLOW UP - NOVEMBER 2020

Tree Surveying 2016/17							
Final report issued April 2017							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
			<p>year, in order to manage the resulting works and costs more effectively. Work is prioritised according to level of risk.</p> <p>WBC/Veolia are in the process of purchasing the 'Tree Works Ordering and Budgeting' module for Ezytreev, to enable seamless and accurate recording and actioning of tree management processes from surveying through to completion of works. All data will be easily accessible for monitoring and reporting purposes.</p> <p>Veolia to report any outstanding works and outstanding 3-yearly inspections to WBC on a monthly basis, for consideration and approval.</p> <p>Veolia's latest Tree Management Plan provides further detail on the above.</p>				

APPENDIX C – INTERNAL AUDIT RECOMMENDATIONS FOLLOW UP - NOVEMBER 2020

Audit Plan 2018/19

Cyber Security 2018/19							
Final report issued January 2019							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
02	<p>There should be a mechanism to restrict any non-complying devices to connect to the Council's IT network.</p> <p>Additionally, there should be continuous monitoring in place for all devices connected on the network to be fully antivirus protected.</p>	Medium	<p>Review current AV and VPN solution and viability to restrict devices with no up to date protection from connecting to the network fully. Ensure that daily reports for AV protection are monitored against asset register and this is reported to the ICT Section Head.</p> <p>Position – February 2019 Reporting mechanism from Infrastructure monitoring through to desktop services is in place. Mechanism to ensure that desktop services remediate the gaps sufficiently is currently underway.</p> <p>Replacement VPN, for all homeworking, is within scope for replacement Wide Area Network. New VPN solution will review ability to ensure that all connected devices have up to date AV.</p> <p>Position – July 2019 Continuous AV monitoring in place. Daily reports reviewed to ensure all connected devices have the most recent signatures. Where the signature has not been applied this is flagged and remediated by an engineer.</p> <p>New remote working solution has AV checker within Enterprise Management module. Request to extend the new remote working solution roll out to December 2019. The rollout will have commenced in August 2019 but needs to be deployed to all users across all sites, in line with the deployment of new personal IT kit and Unified Communications.</p>	ICT Section Head	30 September 2019	<p><input type="checkbox"/></p> <p>Part resolved.</p> <p>Extension requested to deploy new remote working solution.</p>	<p>31 December 2019</p> <p>31 January 2020</p> <p>31 May 2020</p> <p>31 December 2020</p>

APPENDIX C – INTERNAL AUDIT RECOMMENDATIONS FOLLOW UP - NOVEMBER 2020

Cyber Security 2018/19 Final report issued January 2019							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
			<p>Position – September 2019 As above</p> <p>Position – November 2019 This is in progress, and a key issue/dependency resolved. Slight delay in roll out means that this is likely to completed mid-end of January 2020.</p> <p>Position – February 2020 The solution is ready to deploy. This has been tested. The deployment has been paused due to the coronavirus outbreak. Migration to a new home working solution during a period where there is a high possibility of large-scale home working required has meant a decision to pause.</p> <p>I have made a request to extend to the end of May to accommodate other business risk also, elections and revenues and benefits year end processing.</p> <p>Position – July 2020 Request made to extend the deployment to December 2020. The deployment has been delayed due to ongoing COVID work and the requirement to continue to maintain and support all Officers to work from home. Partial deployment in place, approx. 70 staff are using the new solution, but this solution is now being reviewed with reference to the likely increase on an ongoing basis of an increasing volume of remote working.</p> <p>Position – September 2020 Review of product undertaken. Transition to new product underway.</p>				

APPENDIX C – INTERNAL AUDIT RECOMMENDATIONS FOLLOW UP - NOVEMBER 2020

Cyber Security 2018/19 Final report issued January 2019							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
			Position – November 2020 An extension was given in July 2020 to December 2020. The July update confirmed that the reason for this extended delay was as a result of COVID. Transitioning to a new homeworking solution (which is required to meet this audit recommendation) with the current reliance on homeworking takes additional planning and effort to ensure that we don't impact service delivery across the Councils. In parallel to this ICT have had to review the remote working solutions altogether as homeworking for all officers is not only an essential part of technology landscape, but levels of the resilience requirements etc have increased. This is not something we had planned for when the solutions were originally procured (pre-COVID), therefore a review was required, which has been taking place.				

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	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. We have reported this to the system supplier (Northgate) and have requested their	Benefits Manager	31 May 2019	*	31 October 2019 30 June 2020 30 Sept 2020

APPENDIX C – INTERNAL AUDIT RECOMMENDATIONS FOLLOW UP - NOVEMBER 2020

Benefits 2018/19 Final report issued April 2019							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
			<p>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 & Destruction refresher training day during which they would help us set up the system so that the system does not destroy documents we still need. We are now awaiting a date for the training to take place.</p> <p>Position – 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 (Based on conversation with the Head of Revenues & Benefits) Issue has now been escalated with Northgate.</p> <p>Position – November 2019 No update provided by management.</p>				31 March 2021

APPENDIX C – INTERNAL AUDIT RECOMMENDATIONS FOLLOW UP - NOVEMBER 2020

Benefits 2018/19 Final report issued April 2019							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
			<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 1st and 2nd 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 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>				

APPENDIX C – INTERNAL AUDIT RECOMMENDATIONS FOLLOW UP - NOVEMBER 2020

Audit Plan 2019/20

Development Management (pre-app process) 2019/20							
Final report issued October 2019							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
01	<p>Management should produce written guidance to inform the minimum acceptable retention requirements for major and minor pre-application enquiries. This should make to clear to planning officers if meetings, telephone conversations and emails with potential applicants during the advisory period need to be documented and stored on case files for information request and auditing purposes.</p> <p>Management should periodically spot check a sample of case files for major pre-applications as a way to ensure that the minimum acceptable retention requirements are being adhered to in practice.</p>	Medium	<p>Agreed. The whole pre-application process will be reviewed so that there is clear guidance.</p> <p>Position – November 2019 In progress in accordance with original timescale.</p> <p>Position – February 2020 Delayed as the Interim Head of Development Management was replaced by a permanent appointment at the beginning of February. Revised deadline of 30 April 2020.</p> <p>Position – July 2020 I've conducted the review consisting of interviews with staff across the team. I have started drafting the guidance and hope to issue to staff later this month.</p> <p>Position – September 2020 In progress but slightly delayed.</p> <p>Position – November 2020 Guidance drafted in consultation with my team leaders and due to be issued with training provided to relevant staff by the end of November 2020.</p> <p>Spot checks of major pre-app cases will be carried out by team leaders to ensure compliance with guidance.</p>	Interim Head of Development Management	31 December 2019	*	<p>31 August 2020</p> <p>30 Sept 2020</p> <p>30 November 2020</p>
02	The pre-application guidance for should advise that meetings are not minuted by the Council, and if a record of what is discussed and	Medium	<p>Agreed. The whole pre-application process will be reviewed so that there is clear guidance.</p> <p>Position – November 2019</p>	Interim Head of Development Management	31 December 2019	*	<p>31 August 2020</p> <p>30 Sept</p>

APPENDIX C – INTERNAL AUDIT RECOMMENDATIONS FOLLOW UP - NOVEMBER 2020

Development Management (pre-app process) 2019/20								
Final report issued October 2019								
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline	
	<p>agreed by the parties during a meeting is required then the onus is on potential applicants rather than the lead planning officer to provide the administrative support for this.</p> <p>Planning officers should attach a copy of any minutes provided by potential applicants to the relevant case file for information request and audit purposes.</p> <p>Planning officers should ensure that after each meeting with a potential applicant (for a major project proposal) the relevant case file is updated with the date and main outcomes for information request and auditing purposes.</p>		<p>In progress in accordance with original timescale.</p> <p>Position – February 2020 Delayed as the Interim Head of Development Management was replaced by a permanent appointment at the beginning of February. Revised deadline of 30 April 2020.</p> <p>Position – July 2020 I've conducted the review consisting of interviews with staff across the team. I have started drafting the guidance and hope to issue to staff later this month.</p> <p>Position – September 2020 In progress but slightly delayed.</p> <p>Position – November 2020 Guidance drafted in consultation with my team leaders and due to be issued with training provided to relevant staff by the end of November 2020.</p>					<p>2020</p> <p>30 November 2020</p>

Play Safety Inspections 2019/20							
Final report issued December 2019							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
01	We recommend that the Contractor maintains a complete list of all play areas detailing the agreed inspection regime in place for each site in accordance with the Contract Service Specification - Play Areas.	High	Noted and this will be discussed with Veolia and added to the monthly ops meetings as an agenda item. Random inspections by the Contract Manager (Parks and Streets) will be carried out quarterly.	Head of Parks, Open Spaces & Projects	Jan 2020 onwards	✓	Not yet ascertained.

APPENDIX C – INTERNAL AUDIT RECOMMENDATIONS FOLLOW UP - NOVEMBER 2020

Play Safety Inspections 2019/20 Final report issued December 2019							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
	<p>The Council should complete regular spot checks of the records to ensure compliance with the agreed inspection regime and that they are sufficient to provide an overview of the current status of all play areas for which the council has responsibility.</p> <p>The Council should request that an agenda item be added to the monthly contract meetings in order to summarise actual inspections being completed and receipt of appropriate operational and annual inspection reports.</p>		<p>Position – February 2020 Currently working with Veolia on this. Processes being reviewed and clarified.</p> <p>Position – July 2020 No update received.</p> <p>Position – September 2020 No update received.</p> <p>Position – November 2020 Separate spreadsheets have been created for each site, showing details of weekly/fortnightly visual inspections, quarterly operational inspections and annual inspections.</p> <p>Quarterly meetings have been scheduled for WBC to view the records and looking into shared access to the Google drive where they are stored to enable further checks as required.</p> <p>Play inspections have been added as an agenda item at the monthly Operations meetings between WBC and Veolia with an update for the previous month on:</p> <ul style="list-style-type: none"> - number, type, priority level and cost of repairs ordered (by site) - number, type, priority level and costs of repairs carried out (by site) - number, type, priority level and costs of total outstanding works (by site) - any high risk issues - any inspections carried out - any accident reports. 				

APPENDIX C – INTERNAL AUDIT RECOMMENDATIONS FOLLOW UP - NOVEMBER 2020

Play Safety Inspections 2019/20 Final report issued December 2019							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
02	<p>We recommend that operational inspections are completed 3 times per year for all play areas and reports of each inspection should be submitted to the Council.</p> <p>As for the daily/weekly inspections, all repairs and maintenance identified by the 'operational' inspections should be recorded in a spreadsheet and be used to prioritise and monitor completion of works in a timely manner.</p> <p>In addition, at the monthly contract meetings, assurance should be gained on the completion of the remedial works required from the operational inspections.</p>	High	<p>This will be discussed with Veolia and the Contract Manager (Parks and Streets) to ask for all records to be updated and will be checked quarterly - this will also feature as a part of the monthly ops meetings.</p> <p>Position – February 2020 Currently working with Veolia on this. Processes being reviewed and clarified.</p> <p>Position – July 2020 No update received.</p> <p>Position – September 2020 No update received.</p> <p>Position – November 2020 Operational inspections are now carried out quarterly, which exceeds the contracted 3 times per year. Quarterly meetings have been scheduled for WBC to view reports.</p> <p>All identified maintenance and repairs required are recorded on a spreadsheet with cost information, priority level and status (ordered/completed with dates)</p> <p>Play inspections have been added as an agenda item at the monthly Operations meetings between WBC and Veolia – see item 1 above.</p>	Head of Parks, Open Spaces & Projects	Jan 2020 onwards	✓	Not yet ascertained.
03	<p>We recommend that annual inspection reports are revised to include details of the company, inspectors name (initials only) and their qualifications or registration.</p> <p>In addition, the presentation and</p>	Medium	<p>This will be discussed with Veolia and the Contract Manager (Parks and Streets) to ask for all records to be updated and will be checked annually.</p> <p>Position – February 2020 Currently working with Veolia on this.</p>	Head of Parks, Open Spaces & Projects	Jan 2020 onwards	✓	Not yet ascertained.

APPENDIX C – INTERNAL AUDIT RECOMMENDATIONS FOLLOW UP - NOVEMBER 2020

Play Safety Inspections 2019/20							
Final report issued December 2019							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
	<p>clarity of the inspection and risk assessment information be improved to make a clear distinction and relative link between the equipment inspection scores and risk assessment score. A key to the scoring and expected actions should be provided.</p> <p>The Council to ensure it receives the annual inspection reports for all play areas within the expected timeframes.</p>		<p>Processes being reviewed and clarified.</p> <p>Position – July 2020 No update received.</p> <p>Position – September 2020 No update received.</p> <p>Position – November 2020 A separate introduction document has been created for annual inspections to accompany site-specific reports, containing the additional information requested.</p> <p>Risk assessment information from the annual inspections is included within each site’s overarching spreadsheet.</p> <p>Veolia to email annual inspection reports to WBC when received – 2020 inspections were delayed due to the pandemic but expected imminently. Usually reports are received in May.</p>				
04	<p>We recommend that an agreed accident reporting protocol should be documented and implemented to ensure accidents and reports relevant to play areas are investigated appropriately and outcomes stored in a database available to the Council.</p> <p>Any agreed protocol should include when the Council should see any draft responses / communications prior to being sent to the persons (public) involved in reporting the accident.</p>	Medium	<p>Noted and will be discussed with Veolia and a protocol developed.</p> <p>Position – February 2020 Currently working with Veolia on this. Processes being reviewed and clarified.</p> <p>Position – July 2020 No update received.</p> <p>Position – September 2020 No update received.</p> <p>Position – November 2020 Veolia to notify WBC when an accident is</p>	Head of Parks, Open Spaces & Projects	Jan 2020 onwards	✓	Not yet ascertained.

APPENDIX C – INTERNAL AUDIT RECOMMENDATIONS FOLLOW UP - NOVEMBER 2020

Play Safety Inspections 2019/20 Final report issued December 2019							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
	It is recommended that any accident reported to the contractor is immediately notified to the Council for awareness and monitoring purposes. All accident inspection outcomes should be reviewed by the Council and the inspection regime adjusted as appropriate. Any lessons learned could form part of the monthly contract meeting.		reported, update on investigation outcome and have draft response approved before sending to customer.				
05	The Contractor should be required to maintain an overview spreadsheet of all inspections completed to include the following: <ul style="list-style-type: none"> • details of all works required, • priority of works, • date works order passed to sub-contractor or completed in house, and • any equipment taken out of use pending assessment or repair. This spreadsheet should be used to monitor completion of works in a timely manner. We also recommend that the various templates in use for inspections are standardised to ensure a consistent approach for all inspections.	Medium	Noted and will be discussed with Veolia and a protocol developed. Position – February 2020 Currently working with Veolia on this. Processes being reviewed and clarified. Position – July 2020 No update received. Position – September 2020 No update received. Position – November 2020 All identified maintenance and repairs required are recorded on a spreadsheet with cost information, priority level and status (ordered/completed with dates) Inspections templates have been standardised for consistency.	Head of Parks, Open Spaces & Projects	Jan 2020 onwards	✓	Not yet ascertained.
06	We recommend that upon receipt of the annual reports a programme of works required is completed which is prioritised and planned. The timely completion of works should be	Medium	To be discussed with Veolia and a programme developed. Position – February 2020 Currently working with Veolia on this.	Head of Parks, Open Spaces & Projects	Jan 2020 onwards	✓	Not yet ascertained.

APPENDIX C – INTERNAL AUDIT RECOMMENDATIONS FOLLOW UP - NOVEMBER 2020

Play Safety Inspections 2019/20							
Final report issued December 2019							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
	<p>monitored, and appropriate action taken if necessary.</p> <p>Where items of equipment are considered at risk, these should be reassessed and reported at the next contract meeting.</p>		<p>Processes being reviewed and clarified.</p> <p>Position – July 2020 No update received.</p> <p>Position – September 2020 No update received.</p> <p>Position – November 2020 All identified maintenance and repairs required are recorded on a spreadsheet with cost information, priority level and status (ordered/completed with dates). Any works identified through annual inspections are cross-referenced with those already identified through other inspections, and any new ones added to the master spreadsheet as well as to each site’s overarching spreadsheet.</p>				
07	We recommend that a planned maintenance / service schedule be created for all play equipment as per the manufacturer’s instructions.	Medium	<p>To be discussed with Veolia and a programme developed.</p> <p>Position – February 2020 Currently working with Veolia on this. Processes being reviewed and clarified.</p> <p>Position – July 2020 No update received.</p> <p>Position – September 2020 No update received.</p> <p>Position – November 2020 This recommendation will be monitored and reviewed – it is likely to be covered by the frequency of inspections already in place.</p>	Head of Parks, Open Spaces & Projects	Jan 2020 onwards	✓	Not yet ascertained.

APPENDIX C – INTERNAL AUDIT RECOMMENDATIONS FOLLOW UP - NOVEMBER 2020

Cyber Security 2019/20 Final report issued January 2020							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
02	Furthermore, there should be requirement to have a process to perform a full scan on the end point devices and servers on a regular basis.	Medium	<p>Agreed</p> <p>Position – February 2020 No action as yet.</p> <p>Position – July 2020 No action as yet.</p> <p>Position – September 2020 In progress, trialling of a monthly user end point full scan and a monthly server endpoint full scan. Will be resolved by 30 September.</p> <p>Position – November 2020 Completed</p>	Head of ICT	30 September 2020	✓	
03	The Councils should determine an appropriate percentage of staff that should complete the cyber security training – best practice would be 100%. Performance against this target should be monitored and reported.	Medium	<p>Agreed</p> <p>Position – February 2020 In progress. Security awareness training in the process of being updated prior to being circulated to all staff for completion.</p> <p>Position – July 2020 Security training updated, but yet to be confirmed to all staff. Delayed due to COVID related activities.</p> <p>Position – September 2020 Cyber Security training module reminder to all staff as a mandatory module will be emailed through September 2020.</p> <p>Position – November 2020 Training module has been deployed and is available for everyone to complete. The deadline set for all is 18th of December.</p>	Head of ICT	30 April 2020		31 December 2020

APPENDIX C – INTERNAL AUDIT RECOMMENDATIONS FOLLOW UP - NOVEMBER 2020

Debtors 2019/20							
Final report issued June 2020							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
01	<p>We recommend that:</p> <ul style="list-style-type: none"> • A check is undertaken for all cases that are on hold (this should be a routine task undertaken at suitable intervals to be determined by management); • Reminders are produced and sent in a timely manner; • Instalment reminder lists should be checked and reviewed to ensure that instalments are correctly applied and are being adhered with (this should be a routine task undertaken at suitable intervals to be determined by management). 	Medium	<p>Work has already begun on this recommendation as it forms part of the bigger Recovery Review. We have requested some different reports from the Efin system to help us better monitor s/debts. In terms of the bullet point about ensuring instalments are correctly applied, I would like it noted that we are not always responsible for applying instalments. Some of this work is done by the services themselves. As part of the Recovery review I will be meeting with all services to remind them to set up instalments plans that are reasonable etc. and we will be terminating instalment plans that currently see the arrangement going on into 2045 and beyond! As a recovery team we will then monitor the arrangement plans and chase for missing payments etc.</p> <p>Position – July 2020 No update received.</p> <p>Position – September 2020 No update received.</p> <p>Position – November 2020 Reminders are now issued in a timely manner as part of the usual recovery cycle.</p> <p>Arrangements will now be reviewed annually. This is expected to be completed by the end of the year.</p>	Revenues Manager	30 June 2020	*	31 December 2020

APPENDIX C – INTERNAL AUDIT RECOMMENDATIONS FOLLOW UP - NOVEMBER 2020

Benefits 2019/20							
Final report issued October 2020							
Ref No.	Recommendation	Priority	Action to Date	Responsibility	Deadline	Resolved * or ✓	Revised Deadline
01	<p>We recommend that Benefits Assessors are reminded to ensure that confirmatory evidence is obtained to support the exact type of Pensioner Credit and that when 'Searchlight' (DWP System Records) are checked these are reviewed to show the exact type of benefit the claimant is receiving, i.e. Pensioner Credit Guaranteed or Savings.</p> <p>In respect to the case identified details have been reported to the Quality Assurance Team for remedial action.</p>	Low	<p>All Benefit Officers have been reminded to ensure that a spotlight check for a Pension Credit claim is captured and confirms which type of Pension Credit is in payment.</p> <p>The Quality Team when checking new claims where PC is in payment will check that the spotlight check does show which type of PC is in payment or otherwise that we have received the necessary evidence from another source.</p> <p>Position – November 2020 Implemented</p>	Benefits Manager	Implemented	✓	
02	<p>We recommend that an exercise should be undertaken to identify historical cases that have outstanding attachment of benefit and Searchlight checks done to identify any that are in receipt of benefits and other actions explored, as appropriate.</p>	Medium	<p>We are currently reviewing all debts that do not have an arrangement in place. Where there is a state benefit in place that we might be able to attach to, we will send the request to the DWP and enter a diary date to review. The Recovery Team Leader and Revenues Manager will monitor that diary dates are reviewed and completed.</p> <p>Position – November 2020 In progress</p>	Revenues Manager	31 March 2021		