

WAVERLEY BOROUGH COUNCIL

MINUTES OF THE AUDIT COMMITTEE - 6 SEPTEMBER 2021

SUBMITTED TO THE COUNCIL MEETING - <DATE>

(To be read in conjunction with the Agenda for the Meeting)

Present

Cllr Peter Marriott (Chairman) Cllr Jan Floyd-Douglass
Cllr Jerome Davidson (Vice Chairman) Cllr Richard Seaborne

Apologies

Cllr John Gray, Cllr Michaela Wicks and Cllr George Wilson

AUD 65/21 MINUTES (Agenda item 1.)

The Minutes of the meeting held on 1 March 2021 was agreed as a correct record.

AUD 66/21 APOLOGIES FOR ABSENCE (Agenda item 2.)

Apologies for absence were received from Cllrs John Gray, Michaela Wicks and George Wilson.

AUD 67/21 DISCLOSURE OF INTERESTS (Agenda item 3.)

There were no disclosure of interests submitted for this meeting.

AUD 68/21 QUESTIONS BY MEMBERS OF THE PUBLIC (Agenda item 4.)

There were none.

AUD 69/21 QUESTIONS FROM MEMBERS (Agenda item 5.)

There were none.

AUD 70/21 AUDIT COMMITTEE ANNUAL ACTIVITY REPORT (Agenda item 6.)

The Committee **NOTED** the Annual Activity Report for the municipal year 2020/21.

AUD 71/21 REVIEW OF THE AUDIT TERMS OF REFERENCE (Agenda item 7.)

The Committee considered the current terms of reference and discussed whether there were areas of concern that were not being met.

Comments:

- 8.3 (a) ii – It was questioned whether this was being complied with in respect of the Air Quality Action Plan and Mitigation of Habitats regulations.

The chairman advised that he was currently in discussions regarding the Habitats regulations and requested that formal questions/concerns be submitted in writing for him to investigate.

- It was raised that a number of actions cross paths with other areas and it would be useful to have these crossovers identified

AUD 72/21 EXTERNAL AUDIT PLAN 2020/21 (Agenda item 8.)

Paul Cuttle, Grant Thornton, outlined the highlights from the 2020/21 Audit Plan. The Committee were updated on the headlines and scope of the audit. He advised that the report set out:

- the approach taken and the most significant areas to focus on.
- how we are dealing with new standards
- the changes in the value for money arrangements.

He advised that a binary opinion was no longer provided and a separate auditors report would be provided.

The Committee were advised that the Audit had yet to commence due to capacity issues. Grant Thornton have agreed a revised timescale with senior officers. It was hoped to start the Audit this month and be able to report back to the Committee in November.

It was questioned whether the lateness of the report would have any implications? They were advised it would have no adverse implications and they were just playing catch up after the last eighteen months of issues.

The Committee **NOTED** THE External Audit Plan 2020/21.

AUD 73/21 ANNUAL GOVERNANCE STATEMENT - CONSIDERATION OF POTENTIAL GOVERNANCE ISSUES. (Agenda item 9.)

Patrick Tuite, Procurement Officer, presented the draft Annual Governance Statement (AGS) advising this had been populated from work carried out in the previous year.

It was noted that the majority of areas that needed populating when version 2 of the report came out had been completed in version 3 which the committee were viewing, however, the area not expanded on was the habitats regulations. The chairman and officers were asked when the evidence of appropriate assessments would be supplied. The Chairman advised this was currently being investigated but that the Head of Planning had advised that he was happy we were complying.

Action: The document evidencing that we are complying to be circulated once made available.

The Committee raised concern about the lack of risk analysis and recommendations. Recent discussions around a single management team and the selection of a joint CEO appear to have a lack of identified key risks. There had also been requests regarding a risk assessment for holding a full Council meeting in the chamber. There had been a risk matrix circulated but it had been a 5x5 matrix which did not match with the Council's usual 4x6 Matrix. It was pointed out that 8.3 (a) iv of the terms of reference stated 'To monitor the effective development and operation of internal control in the Council with particular reference to all aspects of risk management, including Waverley's Corporate Risk Registers'. It was questioned therefore if section 7 of the AGS was fit for purpose. It was suggested that the AGS for this year needs to flag that major operational decisions are not benefiting from the level of risk analysis that policy requires and that action needs to be taken to assure that this situation is rectified as soon as possible.

Other areas the committee felt should be mentioned in the AGS was the 2 changes to the planning structures and the proposed changes to the O&S structure.

Action: review of Risk Assessments to be put onto the work program and scheduled to be discussed at an informal meeting.

The Committee noted that section 5.3 of the AGS alluded to the challenges faced this year but it was felt this could be made more robust.

It was asked if it was appropriate to mention rule changes affecting financial viability in the AGS? They were advised that, whilst setting the budget and MTFP did not fall within the Audit remit, financial resilience was an Audit concern. An update of the Financial Management Code would be presented to an informal meeting in October.

The Committee asked that their comments be taken into consideration.

AUD 74/21 ANNUAL INTERNAL AUDIT REPORT FOR 2020-21 (Agenda item 10.)

Gail Beaton, Internal Audit Manager, gave an overview of the work completed over the previous year.

The committee felt it was a clear and concise report.

It was asked if future reports could demonstrate the time taken to implement actions/recommendations as it was felt we should review late deliveries and the reasons behind them.

The Committee **NOTED** the Annual Internal Audit Report and Audit Opinion for 2020-21.

AUD 75/21 REVIEW OF PROGRESS IN THE IMPLEMENTATION OF INTERNAL AUDIT RECOMMENDATIONS (Agenda item 11.)

Gail Beaton outlined the review of the progress in the implementation of the internal audit recommendations. They were advised that COVID-19 had impacted

on last years actions but that many although showing as outstanding had now been implemented.

Although implementation had taken place on many of the actions it was felt there was a reputational risk when a report shows a sea of red. It was suggested the RAG rating may need reviewing.

There was concern that action IA21/17.004.2 around safeguarding was showing as red. It was noted the due date was 30 September, therefore it was emphasised this should be pushed ahead to meet the due date.

Action: A revised Review on Progress in the Implementation of Internal Audit Recommendations would be circulated with the minutes to inform on the changes since the agenda publication.

The Committee considered the information in the report and asked for their comments to be taken into consideration.

AUD 76/21 REVIEW OF THE PROGRESS IN ACHIEVING THE AUDIT PLAN (Agenda item 12.)

The Committee were advised that the Terms of Reference include provision for the Committee to approve, monitor and comment on the progress made in the achievement of the Internal Audit Plan. Gail Beaton gave an update on the current position of the Internal Audit Plans for 2020-21 and 2021-22 to note.

The Committee were advised that quite a few of the of the reviews have now been started and some completed since the publication of the agenda.

The committee commented that there were some useful key observations set out in the report and asked if there were any schemes for analysing the findings and the route causes for the actions being necessary and how they could be avoided.

It was noted that page 154 was missing a budget balance.

The Committee **NOTED** the Internal Audit Progress report.

AUD 77/21 FRAUD INVESTIGATION SUMMARY (Agenda item 13.)

Gail Beaton outlined the Fraud Investigation Summary. She explained it covered all of 2020/21 and the first quarter of 2021/22. It was highlighted that over £1m of savings were identified. Annexe 1 identified savings of just under £100k for quarter 1.

The Committee discussed the amount of work that goes into investigations and agreed this was an amazing achievement.

Action: A revised Fraud Investigation Summary would be circulated with the minutes to inform on the changes since the agenda publication.

The Committee **NOTED** the success of the Fraud Investigation activity.

AUD 78/21 INTERNAL AUDIT CHARTER (Agenda item 14.)

The Committee were advised that this was an annual review and that nothing had changed since the previous review.

The Committee **ENDORSED** the report.

AUD 79/21 AUDIT COMMITTEE RECURRENT ANNUAL WORK PROGRAMME (Agenda item 15.)

The Committee **NOTED** the recurrent annual work programme and agreed the amendments discussed in the meeting.

AUD 80/21 EXCLUSION OF PRESS AND PUBLIC (Agenda item 16.)

At 8.43pm, the Committee **RESOLVED** that, pursuant to Procedure Rule 20 and in accordance with Section 100A(4) of the Local Government Act 1972, the press and public be excluded from the meeting during consideration of the following item on the grounds that it was likely, in view of the nature of the proceedings, that if members of the public were present during the item, there would be disclosure to them of exempt information (as defined by Section 100I of the Act) as specified in paragraph 3 of the revised Part 1 of Schedule 12A to the Act, namely: Information relating to the financial or business affairs of any particular person (including the authority holding that information).

AUD 81/21 ANY OTHER ISSUES TO BE CONSIDERED IN EXEMPT SESSION (Agenda item 17.)

Whilst in Exempt session, the Committee asked for an update from Officers on recent developments regarding (a) Property Development and (b) a possible fraud issue.

At 8.58pm, the Committee returned to Open session and confirmed that they had received the updates requested.

AUD 82/21 ANY OTHER BUSINESS (Agenda item)

It was requested that Officers be asked to provide version control on documents as when various versions of a document are sent out it was difficult to know which document is being referred to.

The meeting commenced at 7.00 pm and concluded at 9.08 pm

Chairman

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WAVERLEY BOROUGH COUNCIL

AUDIT COMMITTEE

6TH SEPTEMBER 2021

Title:

PROGRESS ON THE IMPLEMENTATION INTERNAL AUDIT AGREED ACTIONS

Lead Councillor: Councillor Peter Marriott, Chairman of the Audit Committee

Head of Service: Graeme Clark, Strategic Director

Key decision: Yes

Access: Public

1. Purpose and summary

- 1.1 To inform the Audit Committee of Senior Management's progress in implementing the agreed actions raised by Internal Audit following a review in their service areas. This report will enable the Committee to consider what action is required in respect of those that are overdue or appear likely to be implemented later than the original agreed implementation date.

2. Recommendation/s

- 2.1 It is recommended that the Committee considers the information contained in **Annexe 1** and, following discussion at the Audit Committee meeting identifies any action it wishes to be taken and

Considers the Head of Service(s) justification for a request for a change in the agreed target date for the Management Actions (s) listed in **Annexe 2** and agree an appropriate implementation date(s).

3. Reason for the recommendation

To enable the Audit Committee to be informed of the status of agreed actions accepted by Heads of Service but not yet implemented or progress made to implement by the agreed implementation date.

4. Background

4.1 This report provides the Audit Committee with the latest position regarding the implementation of Internal Audit agreed actions.

5. Relationship to the Corporate Strategy and Service Plan

5.1 A financially sound Waverley, with infrastructure and services fit for the future.

6. Implications of decision

6.1 Resource (Finance, procurement, staffing, IT)

Internal audit work helps management in achieving good value for money and, individual agreed actions may have value for money implications and protect the council from financial risks.

6.2 Risk management

There is a risk that where weakness or non-compliance identified as part of audit reviews, if not actioned to strengthen the controls will not assist to prevent the materialising of the risks identified.

6.3 Legal

There are no direct legal implications, although good governance and probity are strengthened by attending to the matters raised within the audit agreed actions.

6.4 Equality, diversity and inclusion

There are no direct equality, diversity or inclusion implications in this report. Equality impact assessments are carried out when necessary across the council to ensure service delivery meets the requirements of the Public Sector Equality Duty under the Equality Act 2010.

6.5 Climate emergency declaration

There are no direct implications in this report

7. Consultation and engagement

7.1 Heads of Service

8. Other options considered

8.1 N/A

9. Governance journey

9.1 The minutes of the meeting will be included on the Council agenda.

Annexes:

Annexe 1 – provides the current position on agreed actions due for completion at the end of the month of the Audit Committee date.

Annexe 2 – provides the requests from Heads of Service for changes to the agreed action dates.

Background Papers

There are no background papers, as defined by Section 100D (5) of the Local Government Act 1972).

CONTACT OFFICER:

Name: Gail Beaton
Position: Internal Audit Manager
Telephone: 01483 523260
Email: gail.beaton@waverley.gov.uk

Agreed and signed off by:
Legal Services: 17/08/2021
Head of Finance: 13/08/2021
Strategic Director:
Portfolio Holder: N/A

Agreed Internal Audit Actions overdue or due by 30 September 2021





Generated on: 19 August 2021



Action Status	
	Cancelled
	Overdue; Neglected
	Unassigned; Check Progress
	Not Started; In Progress; Assigned
	Completed



Head of Service Allum, David

IA21/01.001 Account Setup						
Action Code & Description	Implement a criteria that the user is required to set up an account which includes the need to use an email address for each session of upload of comments made to the Waverley Borough Council's planning website. It is acknowledge that there are future plans for this to be implemented when Waverley moves to 365 when gaining access to all online Council services. Consideration should however be given to local groups who may have a coordinator/ or other individuals that upload comments, relating to Planning applications or other consultation exercises, on behalf of others due to them not having the technical capabilities or IT access to do this for themselves.				Exit Meeting Date	22-Jan-2021
					Due Date	31-May-2021
Risk Level	Medium Priority				Risk RAG	
Audit Report Code and Description	IA21/01 Planning comments on portal Advisory Review					
Agreed Action	<i>The investment of £3,000 - £4,000 (as a one off cost) to implement this account setup will be funding by Planning Services. Where an email account will be mandatory and a pin will be sent to that email address for the account to be activated to confirm and submit comments to the planning CIVICA website. (ZE) (Support from IT)</i>					
Status		Overdue	Progress	25%	Head of Service	David Allum; Zac Ellwood
All Notes	Awaiting order from Planning Service deferred pending Horizon implementation. Therefore, this action will not be completed until the Horizon system is bedded in before changes such as this will be made.					22-Jun-2021
	It is therefore requested that an extension until December 2021, considering the low risk attributed to this action, is proposed to the Audit Committee.					
	Investment in account set-up now agreed by relevant Head of Service.					11-Feb-2021



IA21/08.002.1 Digitalising information						
Action Code & Description	We requested evidence of supporting information to confirm actions had been followed up for areas identified as non-compliant with safety standards. We were able to confirm that actions were being implemented.				Exit Meeting Date	07-Jun-2021
	In undertaking our testing there were instances where the manager responsible for the building referred us to the Property and Engineering Team, and vice versa on other occasions.				Due Date	31-Aug-2021
	The responsibility to ensure works are inspected and followed up lies with the premises manager but they are required to work in partnership with the Property & Engineering Team and the Premises Managers to ensure full compliance with the H&S requirements as summarised within the CIPFA guidance.					
	We found that we had to refer to all parties to obtain copies of documentation because there is currently not an efficient central repository for documentation supporting the completion of actions in response to assessments / inspections.					
To enable the timely arrangement of the next due date a monitoring spreadsheet is maintained to record the most recent test / inspection / assessment by category. However, we noted that currently the action owner is not recorded within the monitoring spreadsheet which could impair clear accountability, communication, and effective monitoring. We also noted that the key monitoring tool for safety checks is a spreadsheet. Spreadsheets have little or no data validation checks; it is therefore easy for records within spreadsheets to be corrupted/deleted. Currently this spreadsheet is not reconciled to any other record to ensure that it holds a complete record of all properties						
Risk Level	High Priority				Risk RAG	
Audit Report Code and Description	IA21/08 Compliance monitoring for Council Owned Properties					
Agreed Action	2.1 Engineering section moving all the records and supporting information on to SharePoint, all the information and test certificates will be in one place. Expected to be completed by end of March.					
Status		Check Progress	Progress	0%	Head of Service	David Allum;
All Notes						



IA21/08.002.2 Terms of Reference						
Action Code & Description	We requested evidence of supporting information to confirm actions had been followed up for areas identified as non-compliant with safety standards. We were able to confirm that actions were being implemented.				Exit Meeting Date	07-Jun-2021
	In undertaking our testing there were instances where the manager responsible for the building referred us to the Property and Engineering Team, and vice versa on other occasions.				Due Date	31-Aug-2021
	The responsibility to ensure works are inspected and followed up lies with the premises manager but they are required to work in partnership with the Property & Engineering Team and the Premises Managers to ensure full compliance with the H&S requirements as summarised within the CIPFA guidance.					
	We found that we had to refer to all parties to obtain copies of documentation because there is currently not an efficient central repository for documentation supporting the completion of actions in response to assessments / inspections.					



		<p>To enable the timely arrangement of the next due date a monitoring spreadsheet is maintained to record the most recent test / inspection / assessment by category. However, we noted that currently the action owner is not recorded within the monitoring spreadsheet which could impair clear accountability, communication, and effective monitoring.</p> <p>We also noted that the key monitoring tool for safety checks is a spreadsheet. Spreadsheets have little or no data validation checks; it is therefore easy for records within spreadsheets to be corrupted/deleted. Currently this spreadsheet is not reconciled to any other record to ensure that it holds a complete record of all properties.</p>				
Risk Level					Risk RAG	
Audit Report Code and Description		IA21/08 Compliance monitoring for Council Owned Properties				
Agreed Action		2.2 TOR for Facilities and Property and Engineering team on assessment and inspections. Ensure responsibilities outlined in the 'Arrangements' section of H&S policy				
Status		Check Progress	Progress	0%	Head of Service	David Allum
All Notes						



IA21/08.002.3 Action Owners						
Action Code & Description	<p>We requested evidence of supporting information to confirm actions had been followed up for areas identified as non-compliant with safety standards. We were able to confirm that actions were being implemented.</p> <p>In undertaking our testing there were instances where the manager responsible for the building referred us to the Property and Engineering Team, and vice versa on other occasions.</p> <p>The responsibility to ensure works are inspected and followed up lies with the premises manager but they are required to work in partnership with the Property & Engineering Team and the Premises Managers to ensure full compliance with the H&S requirements as summarised within the CIPFA guidance.</p> <p>We found that we had to refer to all parties to obtain copies of documentation because there is currently not an efficient central repository for documentation supporting the completion of actions in response to assessments / inspections.</p> <p>To enable the timely arrangement of the next due date a monitoring spreadsheet is maintained to record the most recent test / inspection / assessment by category. However, we noted that currently the action owner is not recorded within the monitoring spreadsheet which could impair clear accountability, communication, and effective monitoring.</p> <p>We also noted that the key monitoring tool for safety checks is a spreadsheet. Spreadsheets have little or no data validation checks; it is therefore easy for records within spreadsheets to be corrupted/deleted. Currently this spreadsheet is not reconciled to any other record to ensure that it holds a complete record of all properties.</p>				Exit Meeting Date	07-Jun-2021
					Due Date	31-Aug-2021
Risk Level		Medium Priority			Risk RAG	
Audit Report Code and Description		IA21/08 Compliance monitoring for Council Owned Properties				
Agreed Action		2.3 Actions owners must be recorded within a monitoring/record spreadsheet				
Status		Check Progress	Progress	0%	Head of Service	David Allum

All Notes	
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Action Code & Description	IA21/08.002.4 Monitoring Tool					
	We requested evidence of supporting information to confirm actions had been followed up for areas identified as non-compliant with safety standards. We were able to confirm that actions were being implemented.				Exit Meeting Date	07-Jun-2021
	In undertaking our testing there were instances where the manager responsible for the building referred us to the Property and Engineering Team, and vice versa on other occasions.				Due Date	31-Aug-2021
	The responsibility to ensure works are inspected and followed up lies with the premises manager but they are required to work in partnership with the Property & Engineering Team and the Premises Managers to ensure full compliance with the H&S requirements as summarised within the CIPFA guidance.					
	We found that we had to refer to all parties to obtain copies of documentation because there is currently not an efficient central repository for documentation supporting the completion of actions in response to assessments / inspections.					
To enable the timely arrangement of the next due date a monitoring spreadsheet is maintained to record the most recent test / inspection / assessment by category. However, we noted that currently the action owner is not recorded within the monitoring spreadsheet which could impair clear accountability, communication, and effective monitoring.						
We also noted that the key monitoring tool for safety checks is a spreadsheet. Spreadsheets have little or no data validation checks; it is therefore easy for records within spreadsheets to be corrupted/deleted. Currently this spreadsheet is not reconciled to any other record to ensure that it holds a complete record of all properties.						
Risk Level	Medium Priority				Risk RAG	
Audit Report Code and Description	IA21/08 Compliance monitoring for Council Owned Properties					
Agreed Action	2.4 Copies of monitoring tool must be kept and checked/updated annually. Regular meetings of Engineering team to monitor compliance and ensure records are up to date and accurate					
Status		Check Progress	Progress	0%	Head of Service	David Allum
All Notes						


Action Code & Description	IA21/18.002.1 Roles and Responsibilities					
	There is no formal documentation available that describes to all stakeholders including IT and relevant managers of all Council departments, roles and responsibilities for the distribution, setup, maintenance, inventory and monitoring of thin clients, laptops, tablets and mobile phones.				Exit Meeting Date	29-Jul-2021
				Due Date	30-Sep-2021	
Risk Level	Low Priority				Risk RAG	
Audit Report Code and Description	IA21/18 IT Inventory Control and Licensing					
Agreed Action	Document the roles and responsibilities in IT for the management of end user devices. (IT)					
Status		Neglected	Progress	0%	Head of Service	David Allum
All Notes						



IA21/18.003.1 Roles and Responsibilities re Citrix etc						
Action Code & Description	We obtained from the Infrastructure Manager visual and documented evidence of licencing contract and licence product subscriptions for Citrix and VMware products. However, roles and responsibilities for the management of the Citrix and VMware licences are not formally documented.				Exit Meeting Date	29-Jul-2021
					Due Date	30-Sep-2021
Risk Level	Low Priority				Risk RAG	
Audit Report Code and Description	IA21/18 IT Inventory Control and Licensing					
Agreed Action	Document the roles and responsibilities for management of Citrix, VMWare and Microsoft Licences.					
Status		Neglected	Progress	0%	Head of Service	David Allum
All Notes						



IA21/18.004.1 Supports Work Inventory						
Action Code & Description	We received from the Infrastructure Manager screenshots of a spreadsheet populated by a report from Supportworks of all the Revenues & Benefits and Elections Services laptops. The contents of this report compared to the inventories provided showed that 6 laptops were not listed in IT's spreadsheet. After querying this finding with the Infrastructure Manager, they then produced Supportworks screenshots of all 6 laptop records, this time including 5 of the 6 laptops. Therefore: . out of 33 laptops listed in Revenues & Benefits inventory, 32 were listed in the IT inventory however one (100861) was not found on Supportworks. . all four of the laptops listed in Elections Services inventory were also listed in the IT inventory.				Exit Meeting Date	29-Jul-2021
					Due Date	30-Sep-2021
Risk Level	Medium Priority				Risk RAG	
Audit Report Code and Description	IA21/18 IT Inventory Control and Licensing					
Agreed Action	Confirm the accuracy of Supportworks inventory against actual kit.					
Status		Neglected	Progress	0%	Head of Service	David Allum
All Notes						

Head of Service Ellwood, Zac



IA20/08.001 Target Response Times						
Action Code & Description	Monitoring of response targets against those highlighted in the Enforcement Plan for the 3 priorities are not currently measured or reported: Priority One – Major – First contact or site visit within 1 working day from receipt of complaint Priority Two – Medium – First contact or site visit within 5 working days from receipt of complaint Priority Three – Low – First contact or site visit within 10 working days from receipt of complaint				Exit Meeting Date	15-Jan-2020
					Due Date	31-Mar-2021
Risk Level	Medium Priority				Risk RAG	
Audit Report Code and Description	IA20/08 Planning Enforcement					
Agreed Action	1.1 The measuring of response times to be incorporated into the incoming new Horizon programme that replaces ILAP. 1.2 The information for reporting will be available on request from the new Horizon programme that replaces ILAP. Risk -Performance issues may not be identified. (ZE)					



Status		Overdue	Progress	80%	Head of Service	Zac Ellwood
All Notes	Completion of this action is dependent on the necessary functionality being available in the new Horizon system, which is not yet in place; Therefore, an extension to 31 October 2021 from the Audit Committee is requested.					01-Jul-2021
	Due changed re AC November agreement to 31/03/2021					04-Dec-2020

Action Code & Description	IA20/08.002 Out of Date Enforcement Plan					Exit Meeting Date	15-Jan-2020
	There has been six years of operations since the Enforcement Plan was issued. Elements of the plan relating to key performance indicators and proactive working are out of date and no longer reflect operational activity.					Due Date	31-Mar-2021
Risk Level	Medium Priority				Risk RAG		
Audit Report Code and Description	IA20/08 Planning Enforcement						
Agreed Action	To update and agree the Local Planning Enforcement Plan Risk - Key policy document may be out of date and not reflect current operations. (ZE)						
Status		Overdue	Progress	50%	Head of Service	Zac Ellwood; Zac Ellwood	
All Notes	The Council is actively looking at how it will deliver enforcement and inspection functions more holistically at the corporate level and it was therefore agreed with the Environment Overview & Scrutiny Committee that scrutiny of the draft Local Enforcement Plan will now take place in September 2021 so that any implications for/from the corporate project can be taken into account. The Plan itself is almost complete in draft form. Therefore, an extension to 31 October 2021 from the Audit Committee is requested after the scrutiny process has been completed.					01-Jul-2021	
	Due date changed re AC November agreement to 31/03/2021					04-Dec-2020	
	Meeting with Development Manager & Enforcement Manager arranged for November and reporting timescales set in Forward Plan.					09-Nov-2020	



Action Code & Description	IA20/17.001.1 Reconciliation					Exit Meeting Date	16-Jun-2020
	From our discussion with Planning and Accountancy teams, we noted that an overall reconciliation process does not take place between planning income received and that which is logged in the planning system, ILAP, and planning income recorded in the accounts. Such a process being in place would better enable the Council to demonstrate that income received is accurately reflected and would give additional reassurance to that effect.					Due Date	31-May-2021
Risk Level	Medium Priority				Risk RAG		
Audit Report Code and Description	IA20/17 Planning Fee Income						
Agreed Action	Initiate reconciliation process using current systems.						
Status		Overdue	Progress	80%	Head of Service	Zac Ellwood; Peter Vickers	
All Notes	Action awaiting successful Horizon roll out. Therefore, an extension to 1st October 2021 from the Audit Committee is requested.					30-Jun-2021	
	Due date changed re AC November agreement to 31/05/ 2021					21-Jun-2021	
	The Audit Committee's agreement to a further extension of the due date to 31 May 2021 is requested. This Action is dependent on the successful roll out of the new, bespoke Horizon system, which, due to technical issues and the need for further robust testing and comprehensive training, has been put back to a 'go live' date of Monday 22 March 2021.					11-Feb-2021	


	Preparations are in place to implement this action shortly following the Horizon go-live date, with an appropriate testing period of live system data to 'prove the process.'	
	Due date changed re AC November agreement to 28/02/2021	04-Dec-2020
	Linked to Project Horizon - rollout Q4 2020;/21	09-Nov-2020


IA20/17.001.2 Functionality of the new Planning Database						
Action Code & Description	From our discussion with Planning and Accountancy teams, we noted that an overall reconciliation process does not take place between planning income received and that which is logged in the planning system, ILAP, and planning income recorded in the accounts.				Exit Meeting Date	16-Jun-2020
	Such a process being in place would better enable the Council to demonstrate that income received is accurately reflected and would give additional reassurance to that effect.				Due Date	31-May-2021
Risk Level	Medium Priority				Risk RAG	
Audit Report Code and Description	IA20/17 Planning Fee Income					
Agreed Action	Development of new Planning database to ensure an automatic process is available.					
Status		Overdue	Progress	80%	Head of Service	Zac Ellwood
All Notes	Horizon snags delaying next steps. Developer meeting requested. Therefore, an extension to 1st October 2021 from the Audit Committee is requested.					30-Jun-2021
	Due date changed re AC November agreement to 31/05/ 2021					21-Jun-2021
	The Audit Committee's agreement to a further extension of the due date to 31 May 2021 is requested. This Action is dependent on the successful roll out of the new, bespoke Horizon system, which, due to technical issues and the need for further robust testing and comprehensive training, has been put back to a 'go live' date of Monday 22 March 2021. Preparations are in place to implement this action shortly following the Horizon go-live date, with an appropriate testing period of live system data to 'prove the process.'					11-Feb-2021
	Due date changed re AC November agreement to 28/02/2021					04-Dec-2020



IA20/17.002.2 Recording of pre application advice						
Action Code & Description	Budgets were set, within the last few years, based on a consistently increasing housing market and using the assumption that status quo would apply to planning activity regardless of outside events which had direct effects on consumer confidence in the past.				Exit Meeting Date	16-Jun-2020
	Analysis of the market behaviour might, in future, inform a different outcome in terms of budget setting, and in turn mitigate the risk of setting too ambitious or too small an income target.				Due Date	31-May-2021
Risk Level	Medium Priority				Risk RAG	
Audit Report Code and Description	IA20/17 Planning Fee Income					
Agreed Action	Record pre-application advice on larger applications likely to be supportable.					
Status		Overdue	Progress	40%	Head of Service	Zac Ellwood
All Notes	Due to Horizon delays, Pre-apps suspended to potentially through to 13th August. Allowing time to review the process in line with Horizon development. Therefore, an extension to 1st October 2021 from the Audit Committee is requested.					30-Jun-2021
	Due date changed re AC November agreement to 31/05/ 2021					21-Jun-2021
	Internal task and finish group now set up to look at this matter.					11-Feb-2021
	The Audit Committee's agreement to a further extension of the due date to 31 May 2021 is requested. This Action is dependent on the successful roll out of the new, bespoke Horizon system, which, due to technical issues and the need for further robust testing and					11-Feb-2021

	comprehensive training, has been put back to a 'go live' date of Monday 22 March 2021. Preparations are in place to implement this action shortly following the Horizon go-live date, with an appropriate testing period of live system data to 'prove the process.'	
	Due date changed re AC November agreement to 28/02/2021	04-Dec-2020


IA20/17.003.1 Planning Reference Number						
Action Code & Description	Testing for the approval of refunds, from the ILAP system/documentation held, through to the finance system, Agresso, was completed on a reduced scale due to the inability of the ILAP system to run a report specifically on refunds.				Exit Meeting Date	16-Jun-2020
	However, from filing completed earlier in the 2019/2020 financial year, we selected a sample of five refunds. For 2/5 we were unable to confirm that the request had approval for refund and we were also unable to confirm the date that the refund was requested in order to check it had been issued both appropriately and in a timely manner. Where refunds are issued it is important to retain an audit data trail and document authorisations, timings and reasons for refunds being made. For example, including an appropriate planning reference on Agresso payment records alongside. Risk: Risk of loss of income				Due Date	31-May-2021
Risk Level	High Priority				Risk RAG	
Audit Report Code and Description	IA20/17 Planning Fee Income					
Agreed Action	Discussions with Finance Service over joint procedures to ensure that all records necessary are held on the Planning database and the Finance records hold the Planning reference for refunds.					
Status		Overdue	Progress	50%	Head of Service	Zac Ellwood; Peter Vickers
All Notes	Snags identified with the roll out of Horizon have dictated the stall in progress in this regard. SMT have requested a meeting with Horizon devs to review.					30-Jun-2021
	Therefore, an extension to 1st October 2021 from the Audit Committee is requested.					
	Due date changed re AC November agreement to 31/05/ 2021					21-Jun-2021
	The Audit Committee's agreement to a further extension of the due date to 31 May 2021 is requested. This Action is dependent on the successful roll out of the new, bespoke Horizon system, which, due to technical issues and the need for further robust testing and comprehensive training, has been put back to a 'go live' date of Monday 22 March 2021. Preparations are in place to implement this action shortly following the Horizon go-live date, with an appropriate testing period of live system data to 'prove the process.'					11-Feb-2021
	Due date changed re AC November agreement to 28/02/2021					04-Dec-2020


IA20/17.003.2 Planning Procedure Note						
Action Code & Description	Testing for the approval of refunds, from the ILAP system/documentation held, through to the finance system, Agresso, was completed on a reduced scale due to the inability of the ILAP system to run a report specifically on refunds.				Exit Meeting Date	16-Jun-2020
	However, from filing completed earlier in the 2019/2020 financial year, we selected a sample of five refunds. For 2/5 we were unable to confirm that the request had approval for refund and we were also unable to confirm the date that the refund was requested in order to check it had been issued both appropriately and in a timely manner. Where refunds are issued it is important to retain an audit data trail and document authorisations, timings and reasons for refunds being made. For example, including an appropriate planning reference on Agresso payment records alongside confirmation of the date of any refund paid would enable such a data trail to be captured.				Due Date	31-May-2021
Risk Level	High Priority				Risk RAG	

Audit Report Code and Description	IA20/17 Planning Fee Income					
Agreed Action	Update the Planning procedure note.					
Status		Overdue	Progress	33%	Head of Service	Zac Ellwood
All Notes	Snags identified with the roll out of Horizon have dictated the stall in progress in this regard. SMT have requested a meeting with Horizon devs to review.					30-Jun-2021
	Therefore, an extension to 1st October 2021 from the Audit Committee is requested.					
	Due date changed re AC November agreement to 31/05/ 2021					21-Jun-2021
	The Audit Committee's agreement to a further extension of the due date to 31 May 2021 is requested. This Action is dependent on the successful roll out of the new, bespoke Horizon system, which, due to technical issues and the need for further robust testing and comprehensive training, has been put back to a 'go live' date of Monday 22 March 2021. Preparations are in place to implement this action shortly following the Horizon go-live date, with an appropriate testing period of live system data to 'prove the process.'					11-Feb-2021
	Due date changed re AC November agreement to 28/02/2021					04-Dec-2020
Procedure Notes to be updated as part of Project Horizon rollout					09-Nov-2020	


Action Code & Description	IA20/17.004.1 Automate payment extraction from portal					
	The interface between the Agresso and ILAP system relies on manual input. It is inevitable that errors will occur from time to time where they might not with a computer system interface.				Exit Meeting Date	16-Jun-2020
Risk Level	High Priority				Risk RAG	
	Audit Report Code and Description IA20/17 Planning Fee Income					
Agreed Action Ensure the new Planning Database extracts the payment details directly from the Portal payment to remove manual entry of data.						
Status		Overdue	Progress	80%	Head of Service	Zac Ellwood
All Notes	Snags identified with the roll out of Horizon have dictated the stall in progress in this regard. SMT have requested a meeting with Horizon development to review.					30-Jun-2021
	Therefore, an extension to 1st October 2021 from the Audit Committee is requested.					
	Due date changed re AC November agreement to 31/05/ 2021					21-Jun-2021
	The Audit Committee's agreement to a further extension of the due date to 31 May 2021 is requested. This Action is dependent on the successful roll out of the new, bespoke Horizon system, which, due to technical issues and the need for further robust testing and comprehensive training, has been put back to a 'go live' date of Monday 22 March 2021. Preparations are in place to implement this action shortly following the Horizon go-live date, with an appropriate testing period of live system data to 'prove the process.'					11-Feb-2021
	Due date changed re AC November agreement to 28/02/2021					04-Dec-2020

Action Code & Description	IA20/17.004.2 Spot Checks					
					Exit Meeting Date	16-Jun-2020



	<p>The interface between the Agresso and ILAP system relies on manual input. It is inevitable that errors will occur from time to time where they might not with a computer system interface.</p> <p>Our review of a sample of 50 found that in terms of the receipt of income:</p> <ul style="list-style-type: none"> . Two records were unable to be located on ILAP. . Three amounts were recorded incorrectly on ILAP . In three further instances, a record of checks made on income which had been received had not been retained. <p>Whilst the errors were minor in comparison to the amount of income tested, this demonstrates the possibility of errors in recording information, and highlights that staff must remain vigilant when recording income to ensure accuracy of income recording.</p>				Due Date	31-May-2021
Risk Level	High Priority				Risk RAG	■
Audit Report Code and Description	IA20/17 Planning Fee Income					
Agreed Action	Ensure the new Planning Database extracts the payment details directly from the Portal payment to remove manual entry of data.					
Status		Overdue	Progress	80%	Head of Service	Zac Ellwood
All Notes	Snags identified with the roll out of Horizon have dictated the stall in progress in this regard. SMT have requested a meeting with Horizon development to review. Therefore, an extension to 1st October 2021 from the Audit Committee is requested.					30-Jun-2021
	Due date changed re AC November agreement to 31/05/ 2021					21-Jun-2021
	The Audit Committee's agreement to a further extension of the due date to 31 May 2021 is requested. This Action is dependent on the successful roll out of the new, bespoke Horizon system, which, due to technical issues and the need for further robust testing and comprehensive training, has been put back to a 'go live' date of Monday 22 March 2021. Preparations are in place to implement this action shortly following the Horizon go-live date, with an appropriate testing period of live system data to 'prove the process.'					11-Feb-2021
	Due date changed re AC November agreement to 28/02/2021					04-Dec-2020

IA20/17.004.3 Data on Systems						
Action Code & Description	<p>The interface between the Agresso and ILAP system relies on manual input. It is inevitable that errors will occur from time to time where they might not with a computer system interface.</p> <p>Our review of a sample of 50 found that in terms of the receipt of income:</p> <ul style="list-style-type: none"> . Two records were unable to be located on ILAP. . Three amounts were recorded incorrectly on ILAP . In three further instances, a record of checks made on income which had been received had not been retained. <p>Whilst the errors were minor in comparison to the amount of income tested, this demonstrates the possibility of errors in recording information, and highlights that staff must remain vigilant when recording income to ensure accuracy of income recording.</p>				Exit Meeting Date	09-Nov-2020
					Due Date	31-May-2021
Risk Level	High Priority				Risk RAG	■
Audit Report Code and Description	IA20/17 Planning Fee Income					
Agreed Action	Discuss with the Finance service ways to record more specific data regarding the applicant/site address/Planning reference for incoming payments and refunds on the Finance systems.					
Status		Overdue	Progress	20%	Head of Service	Zac Ellwood; Peter Vickers
All Notes	Snags identified with the roll out of Horizon have dictated the stall in progress in this regard. SMT have requested a meeting with Horizon development to review. Therefore, an extension to 1st October 2021 from the Audit Committee is requested.					30-Jun-2021



	Due date changed re AC November agreement to 31/05/ 2021	21-Jun-2021
	The Audit Committee's agreement to a further extension of the due date to 31 May 2021 is requested. This Action is dependent on the successful roll out of the new, bespoke Horizon system, which, due to technical issues and the need for further robust testing and comprehensive training, has been put back to a 'go live' date of Monday 22 March 2021. Preparations are in place to implement this action shortly following the Horizon go-live date, with an appropriate testing period of live system data to 'prove the process.'	11-Feb-2021
	Due date changed re AC November agreement to 28/02/2021	04-Dec-2020

IA20/17.004.4 Procedure Notes						
Action Code & Description	The interface between the Agresso and ILAP system relies on manual input. It is inevitable that errors will occur from time to time where they might not with a computer system interface.				Exit Meeting Date	16-Jun-2020
	Our review of a sample of 50 found that in terms of the receipt of income: . Two records were unable to be located on ILAP. . Three amounts were recorded incorrectly on ILAP . In three further instances, a record of checks made on income which had been received had not been retained. Whilst the errors were minor in comparison to the amount of income tested, this demonstrates the possibility of errors in recording information, and highlights that staff must remain vigilant when recording income to ensure accuracy of income recording.				Due Date	31-May-2021
Risk Level	High Priority				Risk RAG	■
Audit Report Code and Description	IA20/17 Planning Fee Income					
Agreed Action	Ensure all procedure notes across different teams with the Planning Service that deal with the receipt of money (and refunds of payments) have the exact same procedure for recording the information in the relevant data bases.					
Status		Overdue	Progress	33%	Head of Service	Zac Ellwood
All Notes	Snags identified with the roll out of Horizon have dictated the stall in progress in this regard. SMT have requested a meeting with Horizon development to review. Therefore, an extension to 1st October 2021 from the Audit Committee is requested.					30-Jun-2021
	Due date changed re AC November agreement to 31/05/ 2021					21-Jun-2021
	The Audit Committee's agreement to a further extension of the due date to 31 May 2021 is requested. This Action is dependent on the successful roll out of the new, bespoke Horizon system, which, due to technical issues and the need for further robust testing and comprehensive training, has been put back to a 'go live' date of Monday 22 March 2021. Preparations are in place to implement this action shortly following the Horizon go-live date, with an appropriate testing period of live system data to 'prove the process.'					11-Feb-2021
	Due date changed re AC November agreement to 28/02/2021					04-Dec-2020


IA21/01.002 Declarations				
Action Code & Description	The declaration on the Waverley CIVICA Planning website should be expanded, clearly stating the possible implications of making a false declaration, before starting the online process of input to the website re confirmation that they are the individual making the comments as well as including their email address.		Exit Meeting Date	22-Jan-2021
	Other authorities websites include statements such as:- "Login details are confidential and only used to prevent anonymous comments" or in the prevention or investigation of fraudulent activity as the law permits. "Planning services will not share your data with third parties except where necessary to process your comments and preventing or detecting crime".		Due Date	31-May-2021


Risk Level	Medium Priority				Risk RAG	
Audit Report Code and Description	IA21/01 Planning comments on portal Advisory Review					
Agreed Action	<p>The declaration can be updated to enable positive confirmation that they are the person named making the comment with the use of a tick box.</p> <p>Inclusion of "preventing or detecting crime" might also make them think twice about using someone else's name.</p> <p>(ZE supported by Legal)</p>					
Status		Overdue	Progress	10%	Head of Service	David Allum; Zac Ellwood
All Notes	<p>Snags identified with the roll out of Horizon have dictated the stall in progress in this regard. SMT have requested a meeting with Horizon development to review. When this has been resolved this can be implemented in conjunction with improvements to the setting up of an account to make comments on a planning applications re IA21/01.001, both these action will not be completed until the Horizon system is bedded in before initiatives such as these are progressed.</p> <p>It is therefore requested that an extension until December 2021 is proposed to the Audit Committee.</p>					30-Jun-2021
	Dependent on software upgrade.					11-Feb-2021



Head of Service Kipping, Sally


Action Code & Description	IA21/17.004.2 Safeguarding Champion are on form					
	Although the role and responsibilities of Safeguarding Champions are outlined in the policy, from discussions with the Community Services Manager, it is understood that due to changes to the performance and management process for 2020-21, roles, responsibilities and targets for Safeguarding Champions are not included in performance agreements, meaning there are no ongoing discussions with managers about the role and any associated training requirements.				Exit Meeting Date	27-Jul-2021
					Due Date	30-Sep-2021
Risk Level	High Priority				Risk RAG	
Audit Report Code and Description	IA21/17 Safeguarding					
Agreed Action	4.2 – 1 to1 form - draw up a section on the form that asks if someone is a Safeguarding Champion to specifically discuss role on a regular basis communicate to all managers					
Status		In Progress	Progress	0%	Head of Service	Sally Kipping
All Notes						

Head of Service Smith, Andrew


Action Code & Description	IA20/10.002 Comparison to electoral roll					
	The Private sector housing team have not completed a comparison of the number of people in a household on the electoral roll to the register of properties (HMOs) already known. For example 8 Badgers Close Farncombe, has 4 adults able to vote and appears on electoral role all with different surnames would be worth investigating)				Exit Meeting Date	06-May-2020
	Risk:- If HMO's are not identified and inspected could result in loss or harm to life.				Due Date	01-Apr-2021
Risk Level	Low Priority				Risk RAG	

Audit Report Code and Description	IA20/10 Private Sector Housing HMOs					
Agreed Action	Continue to update HMO list with data from tenancy deposit schemes. Carry out examination of electoral roll to identify potential HMOs and investigate.					
Status		Overdue	Progress	50%	Head of Service	Andrew Smith
All Notes	This is a major piece of work, which will take several months to complete in combination with other tasks. The Private Sector Housing Manager anticipates this work to be completed by 31 December 2021 if funds are made available to obtain the services of an agency resource.					18-August-2021
	Therefore, an extension is requested from the Audit Committee to 31 December 2021.					
	This is a major piece of work, which will take several months to complete in combination with other tasks. The Private Sector Housing Managers anticipates the work to be completed by 31 March 2022.					08-Jul-2021
	Dependent on recruited officer starting employment in or before January 2021 - delay due to Covid-19.					08-Oct-2020



Action Code & Description	IA20/10.003 Customer Feedback					
	A mechanism to enable customer feedback to be obtained could not be located on the website. Risk:- That areas of improvement are not identified to assist with service improvement.				Exit Meeting Date	06-May-2020
					Due Date	01-Apr-2021
Risk Level	Low Priority				Risk RAG	
Audit Report Code and Description	IA20/10 Private Sector Housing HMOs					
Agreed Action	Draw up customer service questionnaire and send out to landlords on completion of HMO licence process.					
Status		Overdue	Progress	0%	Head of Service	Andrew Smith
All Notes	The team has not been able to start on the HMO audit actions here as officers have had to prioritise other work activities since the Covid pandemic started. The pandemic also affected the ability to recruit to the team, which meant that the admin officer did not have any spare capacity.					08-Jul-2021
	Therefore, an extension is requested from the Audit Committee to 31 December 2021.					
	Project dependent on newly recruited officer starting employment. Contract commencement delayed due to Covid-19. Request extension to completion date to 1 April 2021 - subject to officer in post in or before January 2021.					08-Oct-2020



Action Code & Description	IA21/17.001.5 Cascade to Staff Change					
	ECINS records are not regularly reviewed to ensure compliance with policy and consistency of reporting although the Community Services Support Officer advised that she would be diarising a monthly check going forward.				Exit Meeting Date	27-Jul-2021
	The reporting function of ECINS is not currently used; any reports requested would be produced manually. No management reports were available for 2020/21. Oversight of safeguarding referrals, recording, and reporting of ECINS data are included as action points in the Waverley Safeguarding Board Forward Plan/Action Tracker however, due to the pandemic, there have been no meetings since the plan was agreed in July 2020.				Due Date	31-Aug-2021
Risk Level	High Priority				Risk RAG	
Audit Report Code and Description	IA21/17 Safeguarding					
Agreed Action	1.5 - Cascade change in process to all staff					



Status		Check Progress	Progress	0%	Head of Service	Andrew Smith
All Notes						

IA21/17.002.4 Report S11 findings						
Action Code & Description	<p>The Safeguarding Children and Adults at Risk Policy sets out the following responsibilities:</p> <ul style="list-style-type: none"> . The Leader and Chief Executive are responsible for discharging the Councils Safeguarding responsibilities under the Care Act 2014, The Children Act 2004, and Working Together to Safeguard Children 2015. . Nominated Head of Service and Portfolio Holder responsible for coordinating, delivering and monitoring the Councils safeguarding responsibilities. . Internal Safeguarding Board - overseeing the Councils safeguarding responsibilities, including monitoring and evaluation of all safeguarding referrals. <p>However, the Board's Terms of Reference do not clearly set out reporting arrangements.</p> <p>Although during 2020-21 there was evidence of ad hoc reporting to the Management Board, such as the section 11 self-assessment, there were no regular reports of safeguarding referrals and activities or other performance monitoring to give assurance to the Leader/Chief Executive that safeguarding duties were being discharged effectively.</p> <p>The previous Internal Audit of Safeguarding in 2018 did highlight the lack of a formal agreed reporting framework as an issue and management actions were agreed; however, we found no evidence, aside from the introduction of the Internal Safeguarding Board, that actions relating to improved reporting have been implemented.</p> <p>Without an established reporting framework there is no mechanism to ensure that safeguarding responsibilities are discharged.</p>				Exit Meeting Date	27-Jul-2021
					Due Date	31-Aug-2021
	Risk Level	Medium Priority				Risk RAG
Audit Report Code and Description	IA21/17 Safeguarding					
Agreed Action	2.4 – Report to Management Board in relation to the findings of the Section 11 Self-Assessment and Internal Audit with action plan for delivery of recommendations					
Status		Check Progress	Progress	0%	Head of Service	Andrew Smith
All Notes						



IA21/17.002.6 Reporting Online						
Action Code & Description	<p>The Safeguarding Children and Adults at Risk Policy sets out the following responsibilities:</p> <ul style="list-style-type: none"> . The Leader and Chief Executive are responsible for discharging the Councils Safeguarding responsibilities under the Care Act 2014, The Children Act 2004, and Working Together to Safeguard Children 2015. . Nominated Head of Service and Portfolio Holder responsible for coordinating, delivering and monitoring the Councils safeguarding responsibilities. . Internal Safeguarding Board - overseeing the Councils safeguarding responsibilities, including monitoring and evaluation of all safeguarding referrals. <p>However, the Board's Terms of Reference do not clearly set out reporting arrangements.</p> <p>Although during 2020-21 there was evidence of ad hoc reporting to the Management Board, such as the section 11 self-assessment, there were no regular reports of safeguarding referrals and activities or other performance</p>				Exit Meeting Date	27-Jul-2021
					Due Date	30-Sep-2021


	<p>monitoring to give assurance to the Leader/Chief Executive that safeguarding duties were being discharged effectively.</p> <p>The previous Internal Audit of Safeguarding in 2018 did highlight the lack of a formal agreed reporting framework as an issue and management actions were agreed; however, we found no evidence, aside from the introduction of the Internal Safeguarding Board, that actions relating to improved reporting have been implemented.</p> <p>Without an established reporting framework there is no mechanism to ensure that safeguarding responsibilities are discharged.</p>					
Risk Level	High Priority				Risk RAG	
Audit Report Code and Description	IA21/17 Safeguarding					
Agreed Action	2.6 - As Action 1.3 – Develop and implement an online report it and a recording and monitoring report with Liberty Create Forms for the Internal safeguarding to review quarterly. High Cecilia Beck – IT Programmer, Katie Webb, Community Services Manager & Clare Arnold, Community Support Officer 30 Sept 21					
Status		Neglected	Progress	0%	Head of Service	Andrew Smith
All Notes						

	IA21/17.003.2 Safeguarding Responsibility					
Action Code & Description	The Safeguarding Children and Adults at Risk Policy states that the Portfolio Holder for Health, Wellbeing and Culture has responsibility for safeguarding whereas the Safeguarding Board Terms of Reference states that the Portfolio Holder for Children and Young People has responsibility. Both documents name the responsible Councillor, but this information is out of date. Safeguarding is not included as a Portfolio Holder responsibility on the Council website. It was also noted that The Corporate Strategy 2019-2023 does not set out the Council's role in safeguarding.				Exit Meeting Date	27-Jul-2021
					Due Date	31-Aug-2021
Risk Level	Medium Priority				Risk RAG	
Audit Report Code and Description	IA21/17 Safeguarding					
Agreed Action	3.2 – PF Safeguarding responsibility on the Council website.					
Status		Check Progress	Progress	0%	Head of Service	Andrew Smith
All Notes						



	IA21/17.003.3 Alignment with Corporate Strategy					
Action Code & Description	The Safeguarding Children and Adults at Risk Policy states that the Portfolio Holder for Health, Wellbeing and Culture has responsibility for safeguarding whereas the Safeguarding Board Terms of Reference states that the Portfolio Holder for Children and Young People has responsibility. Both documents name the responsible Councillor, but this information is out of date. Safeguarding is not included as a Portfolio Holder responsibility on the Council website. It was also noted that The Corporate Strategy 2019-2023 does not set out the Council's role in safeguarding.				Exit Meeting Date	27-Jul-2021
					Due Date	31-Aug-2021
Risk Level	Medium Priority				Risk RAG	
Audit Report Code and Description	IA21/17 Safeguarding					
Agreed Action	3.3 -- Katie Webb to liaise with Louise Norie, Corporate Policy Manager in relation to the Corporate Strategy 2019 – 2023					
Status		Check Progress	Progress	0%	Head of Service	Andrew Smith
All Notes						


All Notes		
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IA21/17.005.1 Location of Policies on the Intranet						
Action Code & Description	The Safeguarding Policy for Children and Adults at Risk states that Safeguarding is referenced in the general conditions of contract for suppliers, however from discussion with the Community Services Manager, this is not the case.				Exit Meeting Date	27-Jul-2021
	A review of the website found the following information for suppliers – "Suppliers delivering goods, services or works for Waverley Borough Council will be expected to do so in accordance with our council policies. These policies should be read in conjunction with all other documents issued as part of a tender. Suppliers working with the council will need to agree to the councils Terms and Conditions of Purchase." The Terms and Conditions of Purchase available on the website do not refer to safeguarding. There is also a link to council policies, however the safeguarding policy is not available on the website. Although we were not able to verify this, the Community Services Manager advised that specific safeguarding clauses are included in contracts where there will be a significant interaction with children/vulnerable adults e.g. Housing Repair Contract.				Due Date	31-Aug-2021
Risk Level	High Priority				Risk RAG	
Audit Report Code and Description	IA21/17 Safeguarding					
Agreed Action	5.1 - compile all policies (including safeguarding children and adults at risk policy) in a single place on the public web site and add the link to our T&Cs and confirm acceptance of them also includes acceptance of council policies.					
Status		Check Progress	Progress	0%	Head of Service	Andrew Smith
All Notes						



IA21/17.005.2 Contract Managers Meetings include Safeguarding						
Action Code & Description	The Safeguarding Policy for Children and Adults at Risk states that Safeguarding is referenced in the general conditions of contract for suppliers, however from discussion with the Community Services Manager, this is not the case.				Exit Meeting Date	27-Jul-2021
	A review of the website found the following information for suppliers – "Suppliers delivering goods, services or works for Waverley Borough Council will be expected to do so in accordance with our council policies. These policies should be read in conjunction with all other documents issued as part of a tender. Suppliers working with the council will need to agree to the councils Terms and Conditions of Purchase." The Terms and Conditions of Purchase available on the website do not refer to safeguarding. There is also a link to council policies, however the safeguarding policy is not available on the website. Although we were not able to verify this, the Community Services Manager advised that specific safeguarding clauses are included in contracts where there will be a significant interaction with children/vulnerable adults e.g. Housing Repair Contract.				Due Date	30-Sep-2021
Risk Level	High Priority				Risk RAG	
Audit Report Code and Description	IA21/17 Safeguarding					
Agreed Action	5.2 undertake an audit with the Councils contract managers to ensure where relevant that safeguarding is included as an agenda item at their monitoring meetings					



Status		Neglected	Progress	0%	Head of Service	Andrew Smith
All Notes						

IA21/17.006.1 Safeguarding Board Sub Group						
Action Code & Description	The Community Services Manager confirmed that members do not have access to the safeguarding policy online. There are mechanisms in place such as weekly e-mails to members and news stories on the staff intranet homepage which could be used to promote the safeguarding policy but there have been no recent or regular communications.				Exit Meeting Date	27-Jul-2021
					Due Date	30-Sep-2021
Risk Level	High Priority				Risk RAG	
Audit Report Code and Description	IA21/17 Safeguarding					
Agreed Action	6.1 - Establish a Board sub-group to develop a safeguarding communication & implementation plan to elected Members, staff, and volunteers.					
Status		Neglected	Progress	0%	Head of Service	Andrew Smith
All Notes						


IA21/17.006.2 Elected members receive, and confirm reading the corporate safeguarding policy						
Action Code & Description	The Community Services Manager confirmed that members do not have access to the safeguarding policy online. There are mechanisms in place such as weekly e-mails to members and news stories on the staff intranet homepage which could be used to promote the safeguarding policy but there have been no recent or regular communications.				Exit Meeting Date	27-Jul-2021
					Due Date	30-Sep-2021
Risk Level					Risk RAG	
Audit Report Code and Description	IA21/17 Safeguarding					
Agreed Action	6.2 – Ensure that all Elected Members have received and signed that they have read the corporate Safeguarding Policy - include with completion of e-learning module					
Status		Neglected	Progress	0%	Head of Service	Andrew Smith
All Notes						

IA21/17.006.3 New Starters and Volunteers						
Action Code & Description	The Community Services Manager confirmed that members do not have access to the safeguarding policy online. There are mechanisms in place such as weekly e-mails to members and news stories on the staff intranet homepage which could be used to promote the safeguarding policy but there have been no recent or regular communications.				Exit Meeting Date	27-Jul-2021
					Due Date	31-Aug-2021
Risk Level					Risk RAG	
Audit Report Code and Description	IA21/17 Safeguarding					
Agreed Action	6.3 - Ensure that all new starters and volunteers have received and signed that they have read the corporate Safeguarding Policy as part of the E-Learning Package					
Status		Check Progress	Progress	0%	Head of Service	Andrew Smith
All Notes						



IA21/17.007.1 Induction E Learning module						
Action Code & Description	The Safeguarding Policy for Children and Adults at Risk states that all employees will be required to undertake safeguarding training and become familiar with the Safeguarding Policy as part of their induction.				Exit Meeting Date	27-Jul-2021
	We were advised by the Learning and Development Officer that all staff are required to complete a safeguarding module via e-learning within a month of appointment.				Due Date	30-Sep-2021
	From a sample of five new starters two had not completed safeguarding induction training within one month of starting; one of these did not fully complete the course.					
	E-learning including induction safeguarding training is recorded in the e-learning system Learning Pool. Outstanding training would usually be followed up monthly, but we were told by the Learning and Development Officer that this has not happened recently due to other operational priorities.					
We also found that there was no evidence to confirm that members had received safeguarding training. The Democratic Services Manager & Deputy Monitoring Officer advised that it was delivered in January 2020 but that there was no record of attendance.						
Risk Level	High Priority				Risk RAG	
Audit Report Code and Description	IA21/17 Safeguarding					
Agreed Action	7.1- Induction E-learning module – introduce a mechanism to ensure new starters complete safeguarding module within one month of starting					
Status		Neglected	Progress	0%	Head of Service	Andrew Smith
All Notes						



IA21/17.007.4 Board sub Group						
Action Code & Description	The Safeguarding Policy for Children and Adults at Risk states that all employees will be required to undertake safeguarding training and become familiar with the Safeguarding Policy as part of their induction.				Exit Meeting Date	27-Jul-2021
	We were advised by the Learning and Development Officer that all staff are required to complete a safeguarding module via e-learning within a month of appointment.				Due Date	30-Sep-2021
	From a sample of five new starters two had not completed safeguarding induction training within one month of starting; one of these did not fully complete the course.					
	E-learning including induction safeguarding training is recorded in the e-learning system Learning Pool. Outstanding training would usually be followed up monthly, but we were told by the Learning and Development Officer that this has not happened recently due to other operational priorities.					
We also found that there was no evidence to confirm that members had received safeguarding training. The Democratic Services Manager & Deputy Monitoring Officer advised that it was delivered in January 2020 but that there was no record of attendance.						
Risk Level	High Priority				Risk RAG	
Audit Report Code and Description	IA21/17 Safeguarding					
Agreed Action	7.4 – Establish a Board sub-group to develop a corporate safeguarding training and implementation plan					
Status		Neglected	Progress	0%	Head of Service	Andrew Smith


All Notes	
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IA21/17.008.3 Change of Process						
Action Code & Description	<p>The Safeguarding Children and Adults at Risk Policy states that a written record should be made on the same day of what has been seen, been said and any other concerns and that all safeguarding concerns and referrals must be recorded on ECINS; a multi-agency cloud-based case management system.</p> <p>It was noted that a record is only made in ECINS if, after discussion with a safeguarding champion, it is decided that there is a safeguarding concern, which could mean that repeated reports relating to an individual, which collectively could be a concern, are missed.</p> <p>It is also not clear what happens to the initial written report if it is not recorded as a concern in ECINS.</p> <p>From discussion with the Community Services Support Officer concerns are only recorded in ECINS if partner agencies are not already aware; where partner agencies are already aware the concern is recorded within other systems e.g. Housing, Environmental Health, meaning that ECINS is not a complete record of all safeguarding issues.</p> <p>The policy states that a written record should be made on the same day but the procedure for uploading a concern in ECINS does not include a timeframe. It was noted that one concern, where the date of the action was recorded in the log details, was uploaded 6 weeks after the concern was raised. The two-stage process of creating a profile and then a case may contribute to a delay in entering the concern on ECINS.</p> <p>A review of safeguarding concerns in ECINS found that records were not completed consistently. From a list of 14 concerns raised between January 2020 and March 2021, only seven had additional notes/follow up. From a sample of three concerns reviewed:</p> <ul style="list-style-type: none"> . one record was complete. . one record was incomplete with no log details provided. . one record had a completed log, but copies of the report were not attached. <p>It is understood from the Community Services Manager that ECINS will not be used for recording of safeguarding concerns going forward; the Community Services Support Officer will collate and maintain a spreadsheet of all concerns whilst a long term solution for linking to the Customer Relationship Management (CRM) System is investigated. Consideration will need to be given to access and security of data being kept in this way.</p>				Exit Meeting Date	27-Jul-2021
					Due Date	31-Aug-2021
	Risk Level		High Priority		Risk RAG	■
	Audit Report Code and Description		IA21/17 Safeguarding			
	Agreed Action		8.3 – cascade change of process to champions, all staff and elected members			
Status		Check Progress	Progress	0%	Head of Service	Andrew Smith
All Notes						



IA21/17.008.4 Processes and procedures						
Action Code & Description	<p>The Safeguarding Children and Adults at Risk Policy states that a written record should be made on the same day of what has been seen, been said and any other concerns and that all safeguarding concerns and referrals must be recorded on ECINS; a multi-agency cloud-based case management system.</p>				Exit Meeting Date	27-Jul-2021
	<p>It was noted that a record is only made in ECINS if, after discussion with a safeguarding champion, it is decided that there is a safeguarding concern, which could mean that repeated reports relating to an individual, which collectively could be a concern, are missed.</p>				Due Date	31-Aug-2021

<p>It is also not clear what happens to the initial written report if it is not recorded as a concern in ECINS.</p> <p>From discussion with the Community Services Support Officer concerns are only recorded in ECINS if partner agencies are not already aware; where partner agencies are already aware the concern is recorded within other systems e.g. Housing, Environmental Health, meaning that ECINS is not a complete record of all safeguarding issues.</p> <p>The policy states that a written record should be made on the same day but the procedure for uploading a concern in ECINS does not include a timeframe. It was noted that one concern, where the date of the action was recorded in the log details, was uploaded 6 weeks after the concern was raised. The two-stage process of creating a profile and then a case may contribute to a delay in entering the concern on ECINS.</p> <p>A review of safeguarding concerns in ECINS found that records were not completed consistently. From a list of 14 concerns raised between January 2020 and March 2021, only seven had additional notes/follow up. From a sample of three concerns reviewed:</p> <ul style="list-style-type: none"> . one record was complete. . one record was incomplete with no log details provided. . one record had a completed log, but copies of the report were not attached. <p>It is understood from the Community Services Manager that ECINS will not be used for recording of safeguarding concerns going forward; the Community Services Support Officer will collate and maintain a spreadsheet of all concerns whilst a long term solution for linking to the Customer Relationship Management (CRM) System is investigated. Consideration will need to be given to access and security of data being kept in this way.</p>						
Risk Level	High Priority				Risk RAG	
Audit Report Code and Description	IA21/17 Safeguarding					
Agreed Action	8.4 – Review processes, procedures, and officers to ensure all confidential information is protected against unauthorised access, loss & corruption of data in its current format.					
Status		Check Progress	Progress	0%	Head of Service	Andrew Smith
All Notes						



IA21/17.009.1 Risk Assessment Version						
Action Code & Description	Although our testing showed that a Disclosure & Barring Service (DBS) Risk Assessment had been completed for posts recruited to. For a sample of new starters during 2020-21, one of five risk assessments was completed on an out-of-date version of the risk assessment.				Exit Meeting Date	27-Jul-2021
					Due Date	31-Aug-2021
Risk Level	High Priority				Risk RAG	
Audit Report Code and Description	IA21/17 Safeguarding					
Agreed Action	9.1 - Ensure that all HR Officers are aware of which the risk assessment form that is required for completion					
Status		Check Progress	Progress	0%	Head of Service	Andrew Smith
All Notes						

IA21/17.009.2 Up to Date Form						
Action Code & Description	Although our testing showed that a Disclosure & Barring Service (DBS) Risk Assessment had been completed for posts recruited to. For a sample of new starters during 2020-21, one of five risk assessments was completed on an out-of-date version of the risk assessment.				Exit Meeting Date	27-Jul-2021
					Due Date	31-Aug-2021
Risk Level	High Priority				Risk RAG	


Audit Report Code and Description	IA21/17 Safeguarding					
Agreed Action	9.2 - the form is kept up to date and use of any new form communicated to all HR officers					
Status		Check Progress	Progress	0%	Head of Service	Andrew Smith
All Notes						


IA21/17.010.1 Updated Terms of Reference						
Action Code & Description	The Internal Safeguarding Board Terms of Reference (ToR) clearly set out responsibilities, however they are currently 'draft'. The ToR state that they will be reviewed on a regular basis, at least annually; they are dated January 2019 and no annual review has taken place.				Exit Meeting Date	27-Jul-2021
					Due Date	23-Jun-2021
Risk Level	High Priority				Risk RAG	
Audit Report Code and Description	IA21/17 Safeguarding					
Agreed Action	10.1 -Update ToR and remove watermark 'draft' and discuss and agree amendments at Internal Board Meeting 23 June 21					
Status		Overdue	Progress	0%	Head of Service	Andrew Smith
All Notes						

Head of Service Taylor, Robin



IA21/18.001.1 Inventory Management						
Action Code & Description	We obtained evidence that the allocation of laptops to employees is justified by their job description. However, who is responsible for their allocation and management within Election Services is not documented.				Exit Meeting Date	29-Jul-2021
					Due Date	30-Sep-2021
Risk Level	Low Priority				Risk RAG	
Audit Report Code and Description	IA21/18 IT Inventory Control and Licensing					
Agreed Action	Document who is responsible for the allocation and inventory management of Electoral Services laptops. (RT)					
Status		Neglected	Progress	0%	Head of Service	Robin Taylor
All Notes						

Head of Service Vickers, Peter


IA21/05.002.1 Request for quotes						
Action Code & Description	CPR's currently require supplies and services with a value below £100k to be supported by evidence of Request for Quotes (RFQ's). From our sample testing of five transactions, we identified one example where market testing was not undertaken (agency staff - £16.5K) and one further example (under £5K) where market testing was undertaken but the evidence of the unsuccessful quotes was not retained (Landscaping - £2.8K). (CPR's only require one quote to be obtained for purchases below £5K but do recommend as best practice that multiple quotes are obtained to better demonstrate value for money)				Exit Meeting Date	11-Mar-2021
					Due Date	30-Apr-2021
Risk Level	Medium Priority				Risk RAG	



Audit Report Code and Description	IA21/05 Procurement levels with suppliers					
Agreed Action	Undertake a review of agency spend and report back to MB on findings.					
Status		Overdue	Progress	75%	Head of Service	Peter Vickers
All Notes	<p>Report is being written in conjunction with HR. Delay due to further analysis required, due to the complexities of the HR process for managing agency staff. Report will be complete by the end of August 2021.</p> <p>Therefore, an extension is requested from the Audit Committee to 31 August 2021.</p>					20-Jul-2021

Head of Service Wagstaff, Hugh



IA21/04.003 Gas Safety Certificates						
Action Code & Description	The sample of 40 Gas Safety certificates tested, identified that only 25% of tenants signed the Gas Safety certificate to confirm that the inspection works had been completed in the pre Covid-19 period for 20 cases, and only 5% in the Covid-19 period for 20 cases.				Exit Meeting Date	19-Jan-2021
	It has not been established by the Auditor whether the Gas Safety Engineer uses an electronic device to complete these inspection tasks and therefore acknowledges that in the current Covid-19 pandemic that socially distancing and maintain a germ free device needs to be adopted to safeguard their Operative and the tenant and may therefore preclude them to request that the tenant signs to confirm completion of work. Nevertheless the pre Covid result of 25% is not justifiable and when normality resumes the contractor should be requested to ensure that the tenants confirm the completion of work on behalf of the council in the area available on the Gas Safety Certificate.				Due Date	30-Sep-2021
Risk Level	Medium Priority				Risk RAG	
Audit Report Code and Description	IA21/04 Gas Safety Certificates - Boiler Maintenance					
Agreed Action	This matter can only be properly resolved after the Covid 19 pandemic as at present the contractors have been asked to not have the certificates signed by residents to avoid the potential of the spread of infection. I will ask that the engineer's signature is made more clear and consistent for the part they do sign					
Status		In Progress	Progress	10%	Head of Service	Hugh Wagstaff
All Notes	Situation under review, no current tenant signatures as would need to share stylus - looking at options and alternatives.					01-Jul-2021



IA21/07.001 Handover procedure						
Action Code & Description	The aim of the Handover Procedure was to set out the processes to be undertaken by WBC Housing Service staff, to ensure they hand-over and allocate new build properties correctly.				Exit Meeting Date	17-Feb-2021
	<p>We were advised by the Housing Development Manager that the Handover Policy was never implemented and has not been available to stakeholder teams in WBC. Furthermore, we were told that it has been assigned to the Service Improvement Team to complete the update.</p> <p>An updated Handover procedure document has now been drafted but requires discussion and agreement with key stakeholder teams. We were advised that no timetable is in place for the Policy's implementation, as the next set of handovers are not scheduled for approximately two years' time. However, the Housing Development Manager has said that she will aim to complete the team sign offs by April 2021.</p>				Due Date	30-Apr-2021
Risk Level	Medium Priority				Risk RAG	

Audit Report Code and Description	IA21/07 Decant of Tenants & their property & Demolition of Council Homes					
Agreed Action	Produce a final Handover Procedure - with defined management and operational responsibilities – which ensures new build homes are handed-over and allocated correctly.					
Status		Overdue	Progress	80%	Head of Service	Hugh Wagstaff
All Notes	Unable to formally agree procedure due to conflicting priorities and practicalities for group meeting. Meetings arranged July 2021.					16-Jul-2021
	Therefore, an extension is requested from the Audit Committee to 30 September 2021.					
	Handover procedure revised with team to agree and adopt June 2021					28-May-2021
	commenced review of draft guidance					19-Apr-2021

Action Code & Description	IA21/07.002 Decant and Demolition Procedure					
	The Housing Development Officer (HDO) maintains his own spreadsheet in Sharepoint to help him discharge his duties by identifying the tasks completed on site and the progress to date of each property.				Exit Meeting Date	17-Feb-2021
	The spreadsheet is not a formal requirement of the programme control system, consequently, it is not shared with other stakeholders and there is no evidence of any formal schedule of phases/milestone checklist to confirm completion of key events enabling sign off by the Housing Development Officer. It was not possible during the audit to obtain supporting evidence to demonstrate that key stages of the project had been successfully completed (e.g. Section 81 Planning Permissions, Demolition Certificates). If put in place, this will enable the identification of potential delays and informed decision-making. It could also link to the relevant evidence to demonstrate completion of key stages.				Due Date	30-Apr-2021
Risk Level	Medium Priority				Risk RAG	
Audit Report Code and Description	IA21/07 Decant of Tenants & their property & Demolition of Council Homes					
Agreed Action	Produce a final decant and demolition procedure with defined management and operational responsibilities to ensure key stages of the project are successfully completed and recorded as completed.					
Status		Overdue	Progress	50%	Head of Service	Hugh Wagstaff
All Notes	Unable to formally agree procedure due to conflicting priorities and practicalities for group meeting. Meetings arranged July 2021.					16-Jul-2021
	Therefore, an extension is requested from the Audit Committee to 30 September 2021.					
	Redevelopment Moves procedure developed with teams to agree and adopt in June. Reviewing demolition project plan					28-May-2021
	commenced review of draft guide					19-Apr-2021

Action Code & Description	IA21/07.004 Repairs and Maintenance Compensation & Reimbursement Policy					
	We were advised that routine checks of tenant accounts occur prior to payment of the Home Loss Payments (e.g. checks on any outstanding debts, the length of tenancy meets requirements and to ensure the correct tenant is being paid).				Exit Meeting Date	17-Feb-2021
	However, despite being told that these checks are held in the Orchard system, we have received no evidence of such checks. We also found no evidence to confirm that tenants had signed the bank details form to agree the submitted amount. This was also the case regarding disturbance claims.				Due Date	30-Apr-2021

	<p>From our discussions with staff regarding the checks undertaken to ensure that these payments are appropriately paid, there appears to be uncertainty over the responsibility for tasks to ensure correct amounts are paid (e.g. requesting a check for tenant arrears or an examination of disturbance claim receipts).</p> <p>We were also unable to obtain evidence to confirm whether Home Loss payments (which can be as much as £6,400 per household), have been appropriately approved.</p>					
Risk Level	Medium Priority				Risk RAG	
Audit Report Code and Description	IA21/07 Decant of Tenants & their property & Demolition of Council Homes					
Agreed Action	Review and update the Repairs and Maintenance and Compensation and Reimburse Policy taking into account the auditor's observations. New procedure required to support policy.					
Status		Overdue	Progress	80%	Head of Service	Hugh Wagstaff
All Notes	Unable to formally agree application and payment due to conflicting priorities and practicalities for group meeting. Meetings arranged July 2021. .					16-Jul-2021
	Therefore, an extension is requested from the Audit Committee to 30 September 2021.					
	Process updated with latest financial information and adopted by teams. Reviewing application and payment process					28-May-2021
	Commenced review of current guidance					19-Apr-2021

	IA21/07.006 Notification points to tenants					
Action Code & Description	We found that the Handover procedure does not detail all specific notification points (e.g. decision letters to tenants to advise of their successful application for a new property) or state how progress against the plan will be monitored and reported.				Exit Meeting Date	17-Feb-2021
					Due Date	30-Apr-2021
Risk Level	Medium Priority				Risk RAG	
Audit Report Code and Description	IA21/07 Decant of Tenants & their property & Demolition of Council Homes					
Agreed Action	The auditor's observations will be incorporated in to the new Decant and Demolition Procedure.					
Status		Overdue	Progress	80%	Head of Service	Hugh Wagstaff
All Notes	Unable to formally agree application and payment due to conflicting priorities and practicalities for group meeting. Meetings arranged July 2021. .					16-Jul-2021
	Therefore, an extension is requested from the Audit Committee to 30 September 2021.					
	Redevelopment Moves procedure updates to ensure clear action for HO to advise tenants of outcome of allocation panel (in writing) and ongoing updates on progress with moving - all recorded on Civica					28-May-2021

ANNEXE 2

Requests for extension/s to previously agreed implementation date/s

Recommendation Ref No/s	IA20/08.001 - IA20/08.002, IA20/17.001-4.4 and IA21/01.002
Justification for an extension	<p>Completion of this action is dependent on the necessary functionality being available in the new Horizon system, which is not yet in place; (IA20/08.001)</p> <p>The Council is actively looking at how it will deliver enforcement and inspection functions more holistically at the corporate level and it was therefore agreed with the Environment Overview & Scrutiny Committee that scrutiny of the draft Local Enforcement Plan will now take place in September 2021 so that any implications for/from the corporate project can be taken into account. The Plan itself is almost complete in draft form. (IA20/08.002)</p> <p>Therefore, an extension to 31 October 2021 from the Audit Committee is requested.</p> <p>Action awaiting successful Horizon role out. (IA20/17.001-4.4)</p> <p>Therefore, an extension to 1st October 2021 from the Audit Committee is requested.</p> <p>Snags identified with the roll out of Horizon have dictated the stall in progress in this regard. SMT have requested a meeting with Horizon development to review. (IA21/01.002)</p> <p>Therefore, an extension to 1st October 2021 from the Audit Committee is requested.</p>
Head of Service	Zac Ellwood, Head of Planning and Economic Development

Recommendation Ref No/s	IA21/01.001
Justification for an extension	<p>Awaiting order from Planning Service deferred pending Horizon implementation. Therefore, this action will not be completed until the Horizon system is bedded in before changes such as this will be made.</p> <p>It is therefore requested that an extension until December 2022, considering the low risk attributed to this action, is proposed to the Audit Committee.</p>
Head of Service	David Allum, Head of Business Transformation

Recommendation Ref No/s	IA21/05.002.1
Justification for an extension	<p>Report is being written in conjunction with HR. Delay due to further analysis required, due to the complexities of the HR process for managing agency staff. Report will be complete by the end of August 2021.</p> <p>Therefore, an extension is requested from the Audit Committee to 31 August 2021.</p>
Head of Service	Peter Vickers, Head of Finance and Property

Recommendation Ref No /s	IA21/007.001/2/4/6
Justification for an extension	<p>Unable to formally agree procedure due to conflicting priorities and practicalities for group meeting. Meetings arranged July 2021. (IA21.007)</p> <p>Therefore, an extension is requested from the Audit Committee to 30 September 2021.</p>
Head of Service	Hugh Wagstaff, Head of Housing Operations

Recommendation Ref No/s	IA20/10.002 & IA20/10.003
Justification for an extension	<p>The team has not been able to start on the HMO audit actions here as officers have had to prioritise other work activities since the Covid pandemic started. The pandemic also affected the ability to recruit to the team, which meant that the admin officer did not have any spare capacity.</p> <p>This is a major piece of work, which will take several months to complete in combination with other tasks. The Private Sector Housing Manager anticipates this work to be completed by 31 December 2021 if funds are made available to obtain the services of an agency resource.</p> <p>Therefore, an extension is requested from the Audit Committee to 31 December 2021.</p>
Head of Service	Andrew Smith, Head of Housing Strategy and Communities

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2020-2021 INTERNAL AUDIT PLAN PROGRESS REPORT

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1. Role of Internal Audit

The requirement for an internal audit function in local government is detailed within the Accounts and Audit (England) Regulations 2015, which states that a relevant body 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.’

The standards for ‘proper practices’ are laid down in the Public Sector Internal Audit Standards [the Standards – updated 2017].

The role of internal audit is best summarised through its definition within the Standards, as an:

‘Independent, objective assurance and consulting activity designed to add value and improve an organisations’ operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes’.

The Council is responsible for establishing and maintaining appropriate risk management processes, control systems, accounting records and governance arrangements. Internal audit plays a vital role in advising the Council that these arrangements are in place and operating effectively.

The Council’s response to internal audit activity should lead to the strengthening of the control environment and, therefore, contribute to the achievement of the organisations’ objectives.

2. Purpose of report

In accordance with proper internal audit practices (Public Sector Internal Audit Standards), and the Internal Audit Charter the Chief Audit Executive (Internal Audit Manager at WBC) is required to provide a written status report to ‘Senior Management’ and ‘the Board’, summarising:

- The status of ‘live’ internal audit reports;
- an update on progress against the annual audit plan;
- a summary of internal audit performance, planning and resourcing issues; and
- a summary of significant issues that impact on the Internal Audit Manager’s annual opinion.

Internal audit reviews culminate in an opinion on the assurance that can be placed on the effectiveness of the framework of risk management, control and governance designed to support the achievement of management objectives of the service area under review. The contractor has adopted the new CIPFA recommended standard terminology and definitions to be used in internal audit engagements across the whole Public sector and for a standard set of opinions and supporting definitions for internal audit service provider to use. This has resulted in minor amendments to those previously used by Southern internal Audit Partnership and adopted by the internal inhouse provision in accordance with best practice.

The recommended CIPFA classifications: -

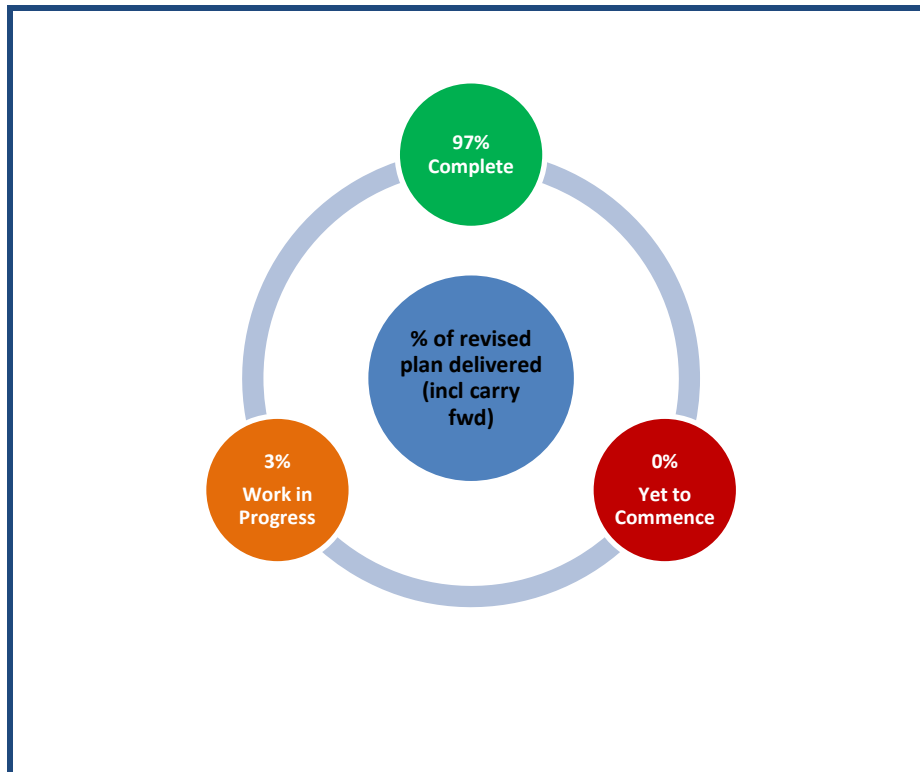
Substantial A sound system of governance, risk management and control exists, with internal controls operating effectively and being consistently applied to support the achievement of objectives in the area audited.

Reasonable There is a generally sound system of governance, risk management and control in place. Some issues, non-compliance or scope for improvement were identified which may put at risk the achievement of objectives in the area audited

Limited Significant gaps, weaknesses or non-compliance were identified. Improvement is required to the system of governance, risk management and control to effectively manage risks to the achievement of objectives in the area audited

No Immediate action is required to address fundamental gaps, weaknesses or non-compliance identified. The system of governance, risk management and control is inadequate to effectively manage risks to the achievement of objectives in the area audited.

3. Performance dashboard



Compliance with Public Sector Internal Audit Standards



An External Quality Assessment of the Southern Internal Audit Partnership was undertaken by the Institute of Internal Auditors (IIA) in September 2020. The report concluded:

'The mandatory elements of the IPPF include the Definition of Internal Auditing, Code of Ethics, Core Principles and International Standards. There are 64 fundamental principles to achieve with 118 points of recommended practice. We assess against the principles. It is our view that the Southern Internal Audit Partnership conforms to all 64 of these principles. We have also reviewed SIAP conformance with the Public Sector Internal Audit Standards (PSIAS) and Local Government Application Note (LGAN). We are pleased to report that SIAP conform with all relevant, associated elements.'

4. Analysis of 'Completed' audit plan reviews

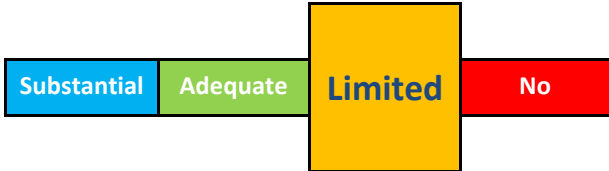
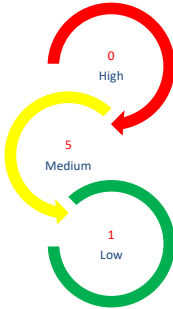
Audit Review	Report Date	Audit Sponsor	Assurance Opinion	Management Actions						
				Total Action Reported	Not Accepted	Not Yet Due	Complete	Overdue Actions		
								L	M	H
BACS Process	21/10/2020	HOF & P & HOHO	Reasonable	8	0	0	8			
Rent Collection	28/10/2020	HOHO	Reasonable	5		0	5			
Planning portal public comments on applications	22/01/2021	HOP&ED	Advisory	3			1		2	
Gas Servicing of boilers in council homes	19/01/2021	HOHO	Reasonable	3		1	2			
Payroll	02/03/2021	HOPC	Reasonable	2			2			
Main Accounting	18/03/2021	HOF&P	Reasonable	6			6			
Decant and Demolition of council homes process	26/02/2021	HOHO	Limited	6			2		4	

Audit Review	Report Date	Audit Sponsor	Assurance Opinion	Management Actions						
				Total Action Reported	Not Accepted	Not Yet Due	Complete	Overdue Actions		
								L	M	H
Procurement levels with Suppliers	31/06/2021	HOF&P	Limited	8	0	1	6		1	
Payments process for new housing repairs contractor	14/04/2021	HOHO	Reasonable	3	0		3			
Disabled Facilities Grants	21/05/2021	HOHD & C	Reasonable	3	0		2		1	
CIL and S106 system income	27/04/2021	HOP&ED	Limited	8			8			
Car Parking Income and PCN	23/06/2021	HOES	Reasonable	6			6			
Housing Options Deposits & Rents in Advance	26/05/2021	HOHD & C	Reasonable	1			1			
Compliance Monitoring for Council Owned Properties	22/06/2021	HOES, HOF&P & HOBT	Limited	13		4	9			

Audit Review	Report Date	Audit Sponsor	Assurance Opinion	Management Actions						
				Total Action Reported	Not Accepted	Not Yet Due	Complete	Overdue Actions		
								L	M	H
Service Charges for leaseholder properties	26/07/2021	HOHO	Limited	7		7				
Safeguarding	08/08/2021	HOSH & CS	Limited	33		26	7			
IT Inventory and Licensing Control	08/08/2021	HOBT	Reasonable	4		4				
Ethics, including declaration of Interests, gifts and hospitality.		HOP & G	Reasonable	4		8	1			

HOF&P	<i>Head of Finance and Property - Peter Vickers</i>	HOBT	<i>Head of Business Transformation - David Allum</i>
HOP&G	<i>Head of Policy and Governance - Robin Taylor</i>	HOHO	<i>Head of Housing Operations - Hugh Wagstaff</i>
HOCS&SP	<i>Head of Commercial Services - Kelvin Mills</i>	HOHD&C	<i>Head of Housing Delivery & Communities - Andrew Smith</i>
HOES	<i>Head of Environmental Services - Richard Homewood</i>	HOP&ED	<i>Head of Planning and Economic Development – Zac Ellwood</i>
CEO	<i>Chief Executive - Tom Horwood</i>	SD Director/s	<i>Strategic Directors - Graeme Clark/Annie Righton</i>

5. Executive summaries ‘Limited’ and ‘No’ assurance opinions

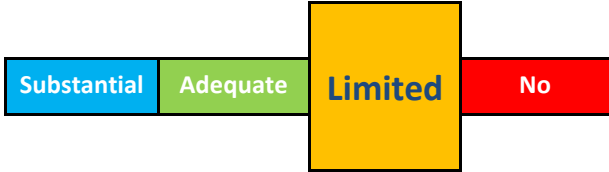
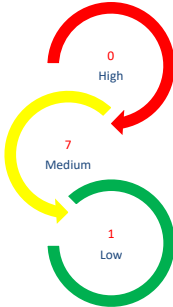
Decant and Demolition of council homes process (IA21-07)		
<p>Directorate Sponsor:</p> <p>Anne Righton</p> <p>Final Report Issued: 26/02/2021</p> <p>(Note:-2 of the 6 actions have been implemented)</p>	<p>Assurance opinion:</p> 	<p>Management Actions:</p> 
<p>Summary of key observations:</p> <ul style="list-style-type: none"> • An organisational structure is in place to provide day to day management oversight and strategic decision-making for the Ockford Ridge development programme (including the decanting and demolition phases). • We found that a Communications Plan, dated January 2020, is in place for the Ockford Ridge development. It contains the purpose of the communications, key stakeholders, potential media and a list of key activities and events. • A Housing Development Officer working group meets to discuss issues arising on sites and to share knowledge/ best practice. From this, a lessons log is maintained by the Housing Development Team. • To mitigate the threat of risks in the decanting and demolition processes, a risk register is in place, containing risk rating, owner and mitigation actions. • The entitlement and eligibility criteria for home loss payments (and the process for claiming disturbance payments), is documented in a leaflet provided to affected tenants. • Two systems are used by WBC to effectively manage its property stock, i.e. (i) Orchard Property Database and (ii) Keystone Asset Management Database. To ensure that the two systems align at the end of every quarter, a formal reconciliation is carried out. At the time of our audit fieldwork testing confirmed that the latest reconciliation had been successfully undertaken. • Information is shared at a project level (using highlight reports), enabling decision making at both operational and strategic level. 		

Summaries key issues

- A 'New build property handover' policy was drafted in January 2019. It has since been updated by the Service Improvement Team but has yet to be implemented. Furthermore, it does not detail all specific notification points (e.g. decision letters to tenants to advise of their successful application for a new property) or state how such progress will be monitored and reported.
- The Housing Development Officer maintains his own record of site progress. However, there was no formal sign-off of programme phases/ milestones.
- Although highlight reports are produced and presented to the Ockford Ridge Programme Group, our review found that they did not show progress against the schedule of phases/ milestones for each site (with a commentary for any deviation), nor the impact of any changes in the assessed risks to the achievement of the strategic objectives.
- We were unable to obtain evidence to demonstrate that WBC has undertaken the full range of checks, in accordance with the guidance, to ensure that only appropriate amounts are paid to tenants in respect of home loss payments. Furthermore, there was no evidence to confirm that tenants had signed the bank details form to agree the submitted amount. This was also the case regarding disturbance claims. We were also unable to obtain evidence to confirm whether Home Loss payments have been appropriately approved.
- Terms of Reference are not in place for the Ockford Ridge Programme Group.

Management Response / Update:

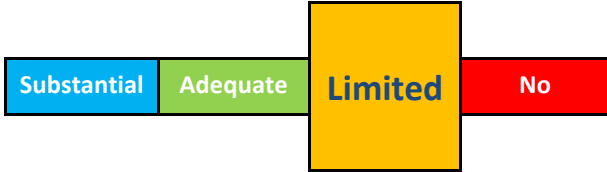
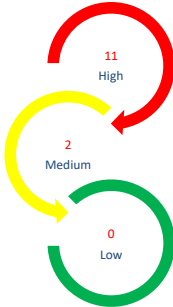
Action has already been taken on 2 of the recommendations, the remaining actions will be discussed and resolve a way forward at the meeting arranged in July with all the teams involved or with an interest in this area. An extension date has been requested to accommodate this meeting outcomes.

Procurement levels with Suppliers (IA21-05)		
<p>Directorate Sponsor:</p> <p>Graeme Clark</p> <p>Final Report Issued: 11/03/21</p> <p>(Note: 6 out of the 8 actions have been implemented and the due date for another has not been reached. The remaining action is in hand)</p>	<p>Assurance opinion:</p> 	<p>Management Actions:</p> 
<p>Summary of key observations:</p> <ul style="list-style-type: none"> The Constitution of the Council contains the organisation’s Financial Regulations and Contract Procedure Rules (CPR’s). The most recent revision and update to CPR’s was agreed by Council in February 2020. These satisfactorily prescribe controls that seek to: <ul style="list-style-type: none"> obtain best value in the way WBC spends money; comply with UK and EU laws, and protect individuals from undue criticism or allegation of wrongdoing by ensuring that all Officers act with independence and integrity. A dedicated e-procurement system is in place. We confirmed that the inTend software is a cloud-based procurement system designed to provide compliance for relevant procurement legislation and local Contract Procedure Rules. The e-Tendering module forms the basis of the system and provides a complete electronic trail of the contract invitation, tender opening and award process. Key documents are linked into and archived within the system. <p><i>Summaries key issues</i></p> <ul style="list-style-type: none"> From an analysis of aggregated expenditure, we examined the top 30 areas of Council expenditure and identified areas where contracts are not in place, were not recorded on the Contract Register or where the contract value on the register was exceeded. 		

- Expenditure on Agency staff is not currently subject to CPR's. The absence of a procured framework for the supply of temporary staff increases the risks of unsuitable agencies being used, non-compliance with EU Regulations and value for money not being achieved.
- From our sample testing of five purchases, we identified one example where market testing was not undertaken (agency staff - £16.5K as discussed above) and one further example (under £5K) where market testing was undertaken but the evidence of the unsuccessful quotes was not retained (Landscaping - £2.8K) – (CPR's only require one quote to be obtained for purchases below £5K but do recommend as 'best practice' that multiple quotes are obtained to better demonstrate value for money)
- There is currently no Procurement Strategy document, although we note that a number of strategic aspirations are considered within the Contract Procedure Rules and are commented upon to a lesser extent in other existing strategies such as those covering Economic Development and Electric vehicles. The absence of an overarching corporate procurement strategy weakens assurances that the objectives and key required outcomes for the service have been defined together with a governance framework.
- There are currently no performance indicators for the Procurement Function to enable monitoring to provide assurance that key outcomes are being delivered.
- A waiver register, in respect of those areas of procurement not required to comply with CPR's, is not in place to provide a central point of reference and consistent review of the waiver process.
- There is currently no annual or cyclical report to members to provide assurance that there is compliance to contract procedure rules.
- There are a number of minor areas where CPR's could be enhanced to clarify the controls prescribed.

Management Response / Update:

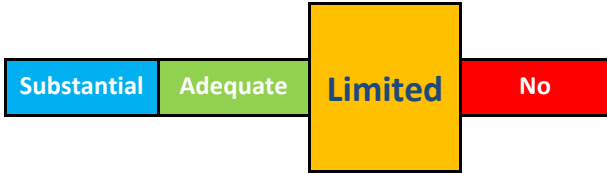
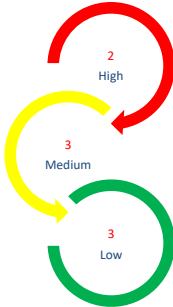
Six out of the eight actions have already been implemented of the remaining actions, one is dependent on the outcome of the report going to an August meeting after collaborating with HR re the Agency action and the other has not reached its agreed due date.

Building Compliance Monitoring (IA21-08)		
<p>Directorate Sponsor:</p> <p>Graeme Clark</p> <p>Final Report Issued: 31/06/21</p> <p>(Note 9 of the 13 actions have been implemented the remaining 4 have not reached their due date)</p>	<p>Assurance opinion:</p> 	<p>Management Actions:</p> 
<p>Summary of key observations:</p> <ul style="list-style-type: none"> • The Council has updated its policies and procedures in line with the most recent Government guidance and has effectively communicated the updated guidance to ensure relevant officer’s understanding and compliance. Updated policies have been approved by the Executive Management Board. • A duty holder has been identified who has clear responsibility for ensuring the maintenance or repair of each premises. • When notified or identified, remedial or unplanned works are assessed for level of priority response and resources allocated to ensure buildings comply with the relevant health and safety legislation. • Assessments that identify high priority remedial works have the required works completed or are scheduled for completion on a risk-based priority basis. • Assessments / inspections have been undertaken by appropriately qualified contractors. • “Access” audits have been completed as required, and an action plan is in place to manage issues noted, such as physical constraints, or alternative reasonable adjustments for providing the service. • Reports are issued to Councillors to update them of health and safety issues and includes details of the works and actions taken to ensure health and safety compliance for the buildings the council is responsible for. <p><i>Summaries key issues</i></p>		

- Testing of statutory risk assessments and inspections in relation to legionella, passenger lifts, emergency lighting and air conditioning were found to be incomplete or overdue. However, it is acknowledged that the impact of COVID 19 will have been a contributory factor.
- There is a Health and Safety Working Group, with representatives from service sectors. There is no formal report presented to the Group regarding works in response to inspections or assessments and the issues arising and is currently limited to a verbal update. There are no agreed performance indicators and comparison reporting to enable monitoring of actual performance vs planned performance.
- Buildings managers and the Property and Engineering Team work together to ensure inspections / assessments are completed. Currently, records are maintained separately and therefore, there is not a complete central source of documentation to facilitate efficient access to completed assessments / inspections.
- Identified remedial actions have been noted and prioritised for action to ensure compliance, although at the time of our testing emergency lighting had some actions outstanding, and water system risk assessments were recorded as having exceeded the bi-annual review date.
- At the time of our review, the updated Health and Safety Policy had not been approved by the Executive Management Board.
- The current frequency of the identification of fire risks, though compliant with minimum legal requirements, does not prompt the timely review of fire safety arrangements.
- A requirement is placed upon contractors to ensure a COVID secure workplace. Currently contractors undertaking repairs or maintenance are not asked for confirmation that they have updated their guidance or to supply a copy of their risk assessment to be COVID secure compliant prior to works starting and maintain COVID secure standards for Council premises.

Management Response / Update:

Action has been taken to address the issues identified and the teams involved are working together to complete the 4 remaining actions to meet the agreed due date of 31 August 2021.

Financial Element of Exacom re CIL and Agresso (IA21-13)		
<p>Directorate Sponsor:</p> <p>Graeme Clark</p> <p>Final Report Issued: 28/05/21</p> <p>Please note all 8 actions have been implemented.</p>	<p>Assurance opinion:</p> 	<p>Management Actions:</p> 
<p>Summary of key observations:</p> <ul style="list-style-type: none"> • Demand notices for CIL are issued when the Council are made aware that the development has commenced, in line with CIL regulations. Testing of a sample of 10 applications confirmed that a demand notice had been issued. • Demand notices for S106 income are issued when the Council are made aware that trigger points for the contributions have been reached. Testing of a sample of 10 applications confirmed that a demand notice had been issued. • Demand notices for CIL and S106 contributions contain a unique reference that the developer is required to quote when making payment and testing of 20 demand notices confirmed each had a unique reference number. <p><i>Summaries of key issues</i></p> <ul style="list-style-type: none"> • The interface between Exacom and Agresso does not always work effectively, leading to incorrect amounts being recorded as due in Agresso and in three cases the demand notice was not uploaded to Agresso from Exacom. • The interface also does not always export the receipts from Agresso to Exacom in a timely manner, which can lead to Developers 		

being reminded to pay an amount that has already been received.

- Quarterly reconciliations between Exacom and Agresso are carried out, however, discrepancies identified are not always corrected in a timely manner.

Management Response / Update:

Incorporate management comment / update on mitigation of issues raised

Both Planning and Finance have worked together to provide solution to the areas identified that require improvement. All actions have been implemented.

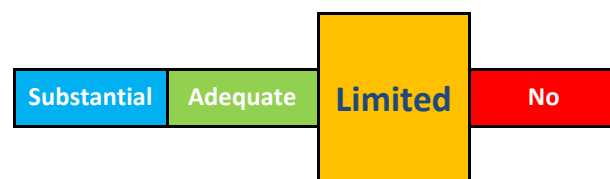
Service charges for Leasehold Properties (IA21-15)

Directorate Sponsor:

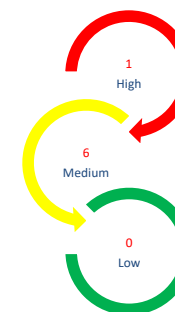
Anne Righton

Final Report Issued: 05/08/2021

Assurance opinion:



Management Actions:



Summary of key observations:

- The Council’s website contains appropriate guidance and contact details to signpost leaseholders, or potential leaseholders, to an appropriate contact should they either have a query or need further advice on lease holding and charges which may fall due.
- Leaseholder service charge rates for 2020/21 were appropriately approved by Full Council in February 2020 as part of updates to the Housing Revenue Account Business Plan 2020/21 to 2023/24.

- The Council have an appropriate Debt Recovery and Write Off policy in place which was finalised and published during 2020.
- The obligations of leaseholders to pay service charges are documented within schedule four of the lease agreement and titled “Tenants Covenants”. In support of this, clear guidance is provided to leaseholders at the start of every year to explain service charges payable. The guidance is sent alongside invoices which are issued during April each year for ground rent, building insurance fees and a charge for services admin fee. All invoices tested matched the approved fee table applicable from 2020/21.
- While invoices for standard leaseholder charges are issued early in each financial year, invoices for repair and maintenance charges are issued later in the year and are sent along with an itemised schedule of work carried out at each premises. Our review compared a sample of invoices with jobs noted as complete in the Housing system, Orchard, and found that they accurately accounted for charges to current leaseholder, new leaseholders, and those who had left that accommodation.
- Budget monitoring is carried out monthly by budget holders across the Housing Service and reported to the Head of Service. Members also receive budgetary information through the regular reporting to Overview and Scrutiny Committee - Housing.

Summary of Key issues

- There is no policy in place relating to leaseholder service charges. Review of the procedures also found these to be out of date as they do not reflect the current service charge process.
- Details of the Section 20 process (Recharging for Repairs and Maintenance in excess of £250) are outlined on the council website, this accurately describes the circumstances in which leaseholders are entitled to adequate notification; or charges will be capped at £250. We identified that eight invoices for section 20 work, due to be sent during 2021, have been capped at £250. This has resulted in a total loss to the Council of £5,970. We were advised that this was due to a new Contractor undertaking this work, whose services were procured at short notice and on a temporary basis, due to the previous long-term Contractor giving the Authority notice of termination. We also note that the Council has not retained copies of section 20 notification letters sent by their previous long-term contracted Repairs and Maintenance service provider.
- Utilities charges should be passed onto leaseholders in line with the charges incurred by the Council. As detailed in the leaseholder agreement, this should be based on actual usage, however, we were advised that charges invoiced to leaseholders in 2020/21 for gas and electricity were based on prior year charges. This course of action prompted query from at least one tenant. When we discussed this further, those raising the invoices were unable to locate confirmation of the approval to base utilities charges on the prior year’s actual charge. They were also unable to advise how the customer’s query was resolved. We note that the Council have been installing smart meters on their properties to ensure accuracy of invoicing in the future. However, this task is not yet complete.

- In discussion with the Home Ownership Officer we were advised that spot checking takes place to ensure accuracy of billing, prior to the issue of invoices. However, due to the lack of recording of these checks, the Council were unable to demonstrate this had been carried out before invoices were sent to leaseholders.
- Aged debt within leaseholder charges is monitored through the use of aged debt reports which are available from the Housing Finance Manager. However, debt has not been consistently pursued and we found debt dating back to 2018/2019 remains outstanding. This is primarily due to a long-term vacancy in the section, and while that vacancy has been covered by temporary agency staffing, the first COVID-19 lockdown from March 2020 hampered efforts to gain meaningful momentum on obtaining payments due.
- We were unable to verify the accuracy of cleaning and fire equipment maintenance charges within our sample as no supporting information could be supplied. Going forward, the newly employed Housing Income Officer has put in place a methodology for accurately apportioning these charges.

Management Response / Update:

The areas raised will be included in the service areas improvement planned as the cooperation of all areas of the service will be required including the customer services team.

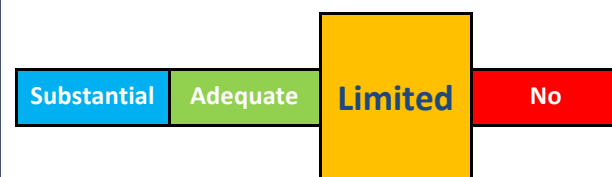
Safeguarding (IA21-17)

Directorate Sponsor:

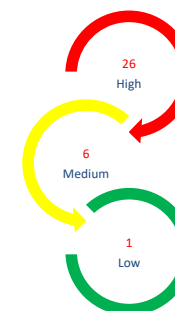
Anne Righton

Final Report Issued: 05/08/2021

Assurance opinion:



Management Actions:



Summary of key observations:

- There is a safeguarding policy setting out how the Council will meet its obligations to safeguard children and adults at risk; the policy is dated January 2020 and has a review date of January 2022.
- Safeguarding information, including access to the policy and processes, is available to staff from a link on the homepage of the intranet; members of the public can access safeguarding information via the website.
- The safeguarding policy includes a clear framework for dealing with safeguarding concerns.
- Access to the Empowering Communities Inclusion and Neighbourhood Management System (ECINS) is restricted to relevant staff and reviewed monthly.
- The Internal Safeguarding Board reports to the Chief Executive through the Management Team.
- Waverley Borough Council is represented at key safeguarding meetings and forums including Surrey Safeguarding Leads Meeting (Children and Adults at Risk), Surrey Safeguarding Children's Partnership Executive and Surrey Safeguarding Children Executive Group.
- Waverley Borough Council are a signatory to the Surrey Crime and Disorder (C&D) Information Sharing Protocol (ISP) which is a context specific, tier two protocol that is compliant with the overarching Surrey Multi Agency Information Sharing Protocol (MAISP). Organisations that are signatories to the C&D ISP are bound by the principles of the MAISP and are automatically a signatory to the overarching protocol.
- Our testing showed that checks on DBS certificates are recorded prior to issue of licences. We were advised by the Licensing Administrator that a new policy was due to be implemented in April 2021 requiring drivers to sign up for the DBS update service to facilitate regular checks.
- Measures are in place to evaluate the effectiveness of safeguarding training; we found that a course evaluation form was sent to attendees for safeguarding training carried out via zoom in October 2020

Summary of Key issues

- There is no regular monitoring of concerns recorded in ECINS for compliance with the safeguarding policy.
- Although the Internal Safeguarding Board was introduced following the last audit to provide leadership and co-ordination of the Council's approach to safeguarding there is no established reporting framework to ensure that safeguarding responsibilities are discharged.
- Portfolio Holder information in the Safeguarding Children and Adults at Risk Policy and Corporate Safeguarding Board Terms of Reference are out of date; The Corporate Strategy does not set out the Council's role in safeguarding, and it is not included as a

Portfolio Holder responsibility on the Council website.

- Roles, responsibilities and targets for Safeguarding Champions are not included in performance agreements.
- The Safeguarding Policy for Children and Adults at Risk states that Safeguarding is referenced in the general conditions of contract for suppliers, however from discussion with the Community Services Manager, this is not the case.
- Members do not have access to the safeguarding policy online. There have been no recent or regular communications to staff or members to promote the policy.
- From a sample of five new starters, two had not completed safeguarding induction training within one month of appointment. Outstanding training has not been followed up recently due to other operational priorities. We were also advised that safeguarding training was provided to members in January 2020 but there is no record of attendance.
- 14 safeguarding concerns were recorded in ECINS between January 2020 and March 2021; concerns are only recorded in ECINS if the partner agency is not already aware meaning that ECINS is not a complete record of all safeguarding concerns raised. The policy does not include a timeframe for uploading concerns to ECINS and our testing showed for one of three records reviewed the concern was uploaded six weeks after the action. Our testing also showed a lack of consistency in recording of concerns with no log details provided for one and for another a report referred to was not attached.
- Although our testing showed that a Disclosure & Barring Service (DBS) Risk Assessment had been completed for posts recruited to, for a sample of new starters during 2020-21, one of five risk assessments was an out-of-date version.
- Although the Internal Safeguarding Board Terms of Reference (ToR) clearly set out responsibilities it was noted that they are 'draft' and dated January 2019. An annual review has not taken place.

Management Response / Update:

Action Plan has been prepared as a result of this review and will be discussed with all stakeholders to improve the processes in place and regularly monitoring by the Safeguarding Board.

6. Planning & Resourcing

The internal audit plan for 2020-21 was approved by the Audit Committee in March 2020.

The audit plan remains fluid to provide a responsive service that reacts to the changing needs of the Council. Section 7 details the reviews that have been added/removed/deferred to the original plan approved by the Audit Committee March 2020. Progress

against the plan is detailed below in Section 6. This plan will be delivered within the budget allocated as detailed in Section 8 of this report.

7. Rolling Work Programme

IT programme / Audit Review	Audit Sponsor	Risk	Days	Qtr.	Scoping	Audit Outline Issued	Fieldwork	Draft Report Issued	Final Report Issued	Assurance Opinion	Comment
INFORMATION TECHNOLOGY											
IT Inventory Control and Licensing for Software (C)	HOBT	H	5	Q4	✓	✓	✓	✓	✓	Reasonable	
APPLICATIONS SYSTEMS IN SERVICE AREAS											
BACS Process(C)	HOF & P AND OTHER HOS	H	5	Q1/2	✓	✓	✓	✓	✓	Reasonable	
Systems Administrator Activities (C)	ALL HOS	H	12	Q4	✓	✓	✓	✓			
KEY FINANCIAL SYSTEM											
Payroll (Deferred from 2019/20) (C)	HOP & G	H	10	Q2/4	✓	✓	✓	✓	✓	Reasonable	
Main Accounting (Deferred from 2019/20) (C)	HOF&P	H	10	Q4	✓	✓	✓	✓	✓	Reasonable	

IT programme / Audit Review	Audit Sponsor	Risk	Days	Qtr.	Scoping	Audit Outline Issued	Fieldwork	Draft Report Issued	Final Report Issued	Assurance Opinion	Comment
Car Parking Income and PCN Write Offs (C)	HOE& RS	H	10	Q2/4	✓	✓	✓	✓	✓	Reasonable	
Rent Collection (C)	HOHO	H	7	Q1/2	✓	✓	✓	✓	✓	Reasonable	
SERVICE AREAS											
Service Charges - Leasehold Flats(C)	HOS	H	10	Q4	✓	✓	✓	✓	✓	Limited	
Disability Facilities Grants Private Sector Housing (IA)	HOHD&C	H	10	Q3/4	✓	✓	✓	✓	✓	Reasonable	
Planning portal public comments on applications (IA)	HOP&ED	M	20	Q2/3	✓	✓	✓	✓	✓	Advisory	
Gas Servicing of boilers in council homes (IA)	HOHO	M	5	Q2	✓	✓	✓	✓	✓	Reasonable	
Decant and Demolition of council homes process (C)	HOHO	M	10	Q1/2	✓	✓	✓	✓	✓	Limited	
Loans paid for Rent Deposits in Advance to prevent homelessness (C)	SD	H	7	Q3/4	✓	✓	✓	✓	✓	Reasonable	

IT programme / Audit Review	Audit Sponsor	Risk	Days	Qtr.	Scoping	Audit Outline Issued	Fieldwork	Draft Report Issued	Final Report Issued	Assurance Opinion	Comment
CORPORATE/CROSS CUTTING											
Compliance monitoring for council owned buildings re CIPFA guidance. (C)	HOF&P	M	7	Q1/2	✓	✓	✓	✓	✓	Limited	
Procurement levels with Suppliers (C)	HOF&P	H	10	Q1/2	✓	✓	✓	✓	✓	Limited	
Payments process for new housing repairs contractor (C)	HOHO	H	10	Q2/3	✓	✓	✓	✓	✓	Reasonable	
Safeguarding (C)	HOHD&C	H	7	Q3/4	✓	✓	✓	✓	✓	Limited	
Ethics including Declaration of Interests, gifts and Hospitality (C)	HOG&P	H	10	Q4	✓	✓	✓	✓		Reasonable	
Positions with sole responsibility for a service function including data returns to third parties risk mitigation strategies re – (IA)	Audit Committee	M	20	Q3/4	✓	✓	✓			Advisory	Delayed due to other work.

IT programme / Audit Review	Audit Sponsor	Risk	Days	Qtr.	Scoping	Audit Outline Issued	Fieldwork	Draft Report Issued	Final Report Issued	Assurance Opinion	Comment
Exacom – CIL & S106 income via Agresso (C)	S151 Officer	H	7	Q3	✓	✓	✓	✓	✓	Limited	
No of Audit Plan days allocated			192								
Days currently allocated to Southern Internal Audit Partnership			137								
AP Days currently allocated to Internal Audit Manager			55								

8. Adjustments to the Internal Audit Plan

Audit reviews deferred or removed from the 2020-21 Audit plan	
Planning Housing Delivery Monitoring Process (Defer until 2021-22 Plan) (IA)	15 Days
Repair Recharges for Void properties to vacating tenants process (Defer until 2021-22 Plan re post not in place) (C)	10 Days
Post payment Business Grant compliance (To be included in 2021-22 Plan) (C)	10 Days
Health & Safety (until 2021-22 Plan Re outcomes of CIPFA Compliance review already completed in 2020-21) (C)	7 Days

Film and Events (Defer until activity increases) (C)	10 Days	<u>Total 52 Days</u>
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Audit reviews added to the 2020-21 Audit plan		
Positions with sole responsibility for a service functions including data returns provided to Third Parties, what risk mitigation strategies (AC)	20 Days	
Planning Portal re Public Comments on Applications (IA)	20 Days	
Exacom CIL income collection via Agresso (SD) (C)	7 Days	
Loans for rent deposits in advance re prevention of homelessness (C)	7 Days	
System Administrator Activities (Extra days re expanding of brief to 3 service areas and delays in responding to requests re providing information to complete the review)	2 Days	<u>Total 56 Days</u>

9. Other activities to be resourced from the Audit Service

National Fraud Initiative (NFI) - Internal Audit continues to support the NFI which is a biennial data matching exercise administered by the Cabinet Office. The data collections for the 2021/22 exercise have been uploaded to the Cabinet Office. The data matching reports were released on 28th January 2021. The timetable can be found using the following link [www.gov.uk NFI timetables](http://www.gov.uk/NFI%20timetables). Examples of data sets include insurance, payroll, creditors, Licencing, and Housing. Not all matches will be investigated but where possible all recommended matches are reviewed by either Internal Audit or the appropriate service area. An additional NFI exercise relating to Covid-19 grants was carried out and the results are being investigated thorough services procured by the Finance.

The service also continues to investigate any allegations of Fraud and internal investigations as required, including Social Housing Fraud.

10. Budget Expenditure to date

Cost Centre R0202 Internal Audit	Current Approved Budget	Committed/Salaries and NI and service costs.	Remaining Balance at 31/03/2021	Number of Audit Days Planned to be delivered (Incl IAM)
Total Internal Audit Budget	£152,000	£152,000	0	330 Days



2021-2022 INTERNAL AUDIT PLAN PROGRESS REPORT

Contents:

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7.	Adjustments to the Plan	11
8.	Budget Expenditure to date	12

1. Role of Internal Audit

The requirement for an internal audit function in local government is detailed within the Accounts and Audit (England) Regulations 2015, which states that a relevant body 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.’

The standards for ‘proper practices’ are laid down in the Public Sector Internal Audit Standards [the Standards – updated 2017].

The role of internal audit is best summarised through its definition within the Standards, as an:

‘Independent, objective assurance and consulting activity designed to add value and improve an organisations’ operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes’.

The Council is responsible for establishing and maintaining appropriate risk management processes, control systems, accounting records and governance arrangements. Internal audit plays a vital role in advising the Council that these arrangements are in place and operating effectively.

The Council’s response to internal audit activity should lead to the strengthening of the control environment and, therefore, contribute to the achievement of the organisations’ objectives.

2. Purpose of report

In accordance with proper internal audit practices (Public Sector Internal Audit Standards), and the Internal Audit Charter the Chief Audit Executive is required to provide a written status report to ‘Senior Management’ and ‘the Board’, summarising:

- The status of ‘live’ internal audit reports;
- an update on progress against the annual audit plan;
- a summary of internal audit performance, planning and resourcing issues; and
- a summary of significant issues that impact on the Internal Audit Manager’s annual opinion.

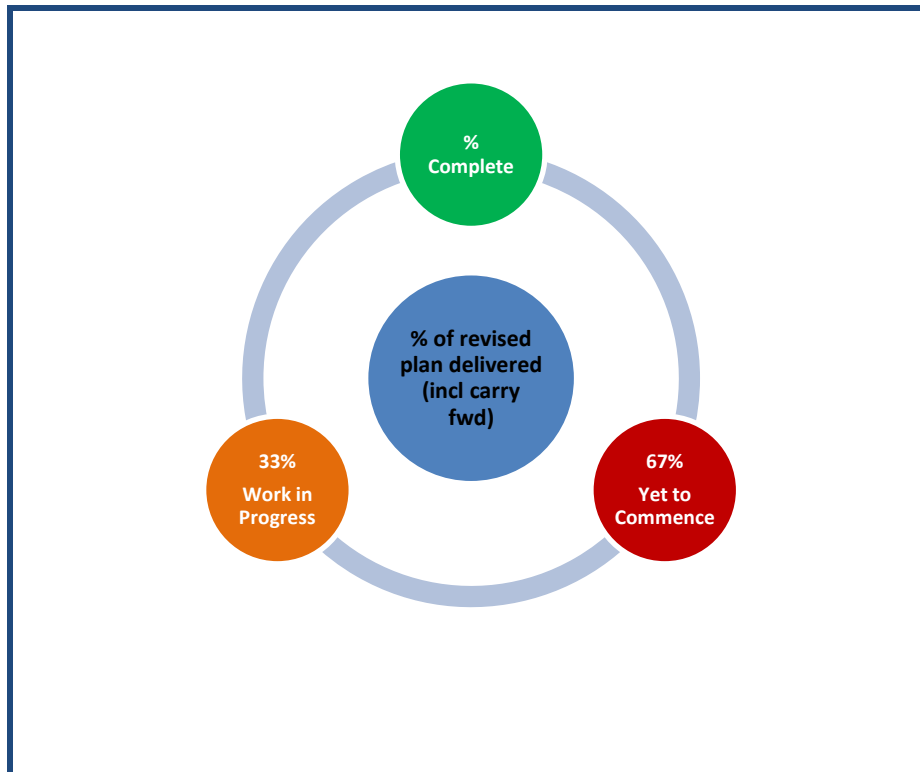
Internal audit reviews culminate in an opinion on the assurance that can be placed on the effectiveness of the framework of risk management, control and governance designed to support the achievement of management objectives of the service area under review. The contractor has adopted the new CIPFA recommended standard terminology and definitions to be used in internal audit engagements across the whole Public sector and for a standard set of opinions and supporting definitions for internal audit service provider to use. This has resulted in minor amendments to those previously used by Southern internal Audit Partnership and adopted by the internal inhouse provision in accordance with best practice.

The recommended CIPFA classifications:-

- Substantial** A sound system of governance, risk management and control exists, with internal controls operating effectively and being consistently applied to support the achievement of objectives in the area audited.
- Reasonable** There is a generally sound system of governance, risk management and control in place. Some issues, non-compliance or scope for improvement were identified which may put at risk the achievement of objectives in the area audited
- Limited** Significant gaps, weaknesses or non-compliance were identified. Improvement is required to the system of governance, risk management and control to effectively manage risks to the achievement of objectives in the area audited

No Immediate action is required to address fundamental gaps, weaknesses or non-compliance identified. The system of governance, risk management and control is inadequate to effectively manage risks to the achievement of objectives in the area audited.

3. Performance dashboard



Compliance with Public Sector Internal Audit Standards



An External Quality Assessment of the Southern Internal Audit Partnership was undertaken by the Institute of Internal Auditors (IIA) in September 2020. The report concluded:

'The mandatory elements of the IPPF include the Definition of Internal Auditing, Code of Ethics, Core Principles and International Standards. There are 64 fundamental principles to achieve with 118 points of recommended practice. We assess against the principles. It is our view that the Southern Internal Audit Partnership conforms to all 64 of these principles. We have also reviewed SIAP conformance with the Public Sector Internal Audit Standards (PSIAS) and Local Government Application Note (LGAN). We are pleased to report that SIAP conform with all relevant, associated elements.'

4. Analysis of ‘Completed’ audit plan reviews

Audit Review	Final Report Issued Date	Audit Sponsor	Assurance Opinion	Management Actions								
				Total Action Reported	Not Accepted	Not Yet Due	Complete	Overdue Actions				
								Priority	L	M	H	

HOF&P	<i>Head of Finance and Property - Peter Vickers</i>	HOBT	<i>Head of Business Transformation - David Allum</i>
HOP&G	<i>Head of Policy and Governance - Robin Taylor</i>	HOHO	<i>Head of Housing Operations - Hugh Wagstaff</i>
HOCS&SP	<i>Head of Commercial Services - Kelvin Mills</i>	HOHD&C	<i>Head of Housing Delivery & Communities - Andrew Smith</i>
HOES	<i>Head of Environmental Services - Richard Homewood</i>	HOP&ED	<i>Head of Planning and Economic Development – Zac Ellwood</i>
CEO	<i>Chief Executive - Tom Horwood</i>	SD Director/s	<i>Strategic Directors - Graeme Clark/Annie Righton</i>

5. Planning & Resourcing

The internal audit plan for 2021-22 was approved by the Audit Committee on 1st March 2021.

The audit plan remains fluid to provide a responsive service that reacts to the changing needs of the Council. Section 7 details the reviews that have been added/removed/deferred to the original plan approved by the Audit Committee March 2021. Progress against the plan is detailed below in Section 6. This plan will be delivered within the budget allocated as detailed in Section 8 of this report.

6. Rolling Work Programme

IT programme / Audit Review	Audit Sponsor	Risk	Days	Qtr.	Scoping	Audit Outline Issued	Fieldwork	Draft Report Issued	Final Report Issued	Assurance Opinion	Comment
INFORMATION TECHNOLOGY											
IT Risk Assessment of our current environment (remote working and server capacity etc.) (C)	HOBT	H	3	Q1	✓	✓	✓	✓		Advisory	
APPLICATIONS SYSTEMS IN SERVICE AREAS											
Horizon Planning System (C)	HOP&ED	H	10	Q3-4							
Further reviews to be decided based on the results of the Audit	ALL HOS	H	10	Q2-4							

IT programme / Audit Review	Audit Sponsor	Risk	Days	Qtr.	Scoping	Audit Outline Issued	Fieldwork	Draft Report Issued	Final Report Issued	Assurance Opinion	Comment
Needs Analysis above (C)											
KEY FINANCIAL SYSTEM											
Post Payment Business Grant Compliance (C/F 2020-21) (C)	HOF&P	H	15	Q1	✓	✓	✓	✓	✓	Substantial	
Treasury Management (C)	HOF&P	H	7	Q1	✓	✓	✓	✓			
Council Tax Reduction Scheme (IA)	HOF&P	H	10	Q3-4							
Debt Management (C)	HOF&P	H	10	Q2	✓	✓	✓				
Collection of Fees and Charges (C)	ALL HOS	H	7	Q1-4							
Housing Rent Recovery (C)	HOHO	H	7	Q1-2	✓	✓	✓				
SERVICE AREAS											
Property Terrier (IA)	HOF & P	H	12	Q1-4							
Gas Servicing of boilers in council homes (IA)	HOHO	M	5	Q2							

IT programme / Audit Review	Audit Sponsor	Risk	Days	Qtr.	Scoping	Audit Outline Issued	Fieldwork	Draft Report Issued	Final Report Issued	Assurance Opinion	Comment
Repairs Recharges for Void properties to vacating Tenants (C/F 2020-21) (C)	HOHO	M	10	Q3/4							
Responsive Repairs (C)	HOHO	M	10	Q1	✓	✓	✓	✓		Reasonable	
Planning Housing Delivery Monitoring Process (CF 2020-21) (C)	HOP&ED	M	12	Q2-3							
Waste Management (Bin stocks and Stores controls and Missed Bin contractual terms) (C)	HOE&RS	M	10	Q2							
CORPORATE/CROSS CUTTING											
Health & Safety (C)	HOS ALL	M	7	Q4							
Corporate Criminal Offence (C)	HOS ALL	H	7	Q1-4							

IT programme / Audit Review	Audit Sponsor	Risk	Days	Qtr.	Scoping	Audit Outline Issued	Fieldwork	Draft Report Issued	Final Report Issued	Assurance Opinion	Comment
Lone Working Policy (C)	HOS ALL	H	7	Q1	✓	✓	✓	✓			
Climate Change (Strategic plan, Policy etc.) (C)	HOS ALL	H	5	Q3/4	✓	✓					
No of Audit Plan days allocated			164								
Days currently allocated to Southern Internal Audit Partnership			147								
Audit Plan Days currently allocated to Internal Audit Manager			17								

7. Adjustments to the Internal Audit Plan

Audit reviews deferred or removed from the 2021-22 Audit plan
0 Days
Total 0 Days

Audit reviews planned to be added to the 2021-22 Audit plan	
Risk Management	10 days
Total 10 Days	

8. Other activities to be resourced from the Audit Service

National Fraud Initiative (NFI) - Internal Audit continues to support the NFI which is a biennial data matching exercise administered by the Cabinet Office. The data collections for the 2021/22 exercise were uploaded to the Cabinet Office. The data matching reports were obtained in January 2021. These are currently being investigated as time permits in conjunction with the assistance of third parties to whom the match relates to assist in resolving anomalies and errors to identify fraudulent activity. Not all matches are investigated but where possible all recommended matches are reviewed by either Internal Audit or the appropriate service area.

9. Budget Expenditure to date

Cost Centre R0202 Internal Audit	Current Approved Budget	Committed/Salaries and NI and service costs.	Remaining Balance at 15/07/2021	Estimated Number of Audit Days Planned to be delivered (Incl IAM)
Total Internal Audit Budget	£154,000	£55,500	£98,500	350 Days

WAVERLEY BOROUGH COUNCIL

AUDIT COMMITTEE

6TH SEPTEMBER 2021

Title:

FRAUD INVESTIGATION SUMMARIES FOR 2020-21 AND Q1 OF 2021-2022

Lead Councillor: Councillor Peter Marriott, Chairman of Audit Committee

Strategic Director: Graeme Clark

Key decision: Yes

Access: Public

1. Purpose and summary

The report provides an update to the Committee on the work being completed in investigating fraud, primarily focusing on Housing Tenancy fraud.

2. Recommendation

It is recommended that the Audit Committee notes the results of the fraud investigation activity, attached in:-

Annexe 1 for the whole year for 2020-21

Annexe 2 1st Quarter of 2021-22, 01 April 2021 to 30 June 2021.

3. Reason for the recommendation

To inform the Audit Committee of the work that has been completed to date in relation to fraud investigation matters.

4. Background

- 4.1 This report provides the Audit Committee with an update on the activity relating to fraud investigations. The success of the work completed has been supported by the Prevention of Social Housing Fraud Act 2013 where the maximum penalty for the offence of acting dishonestly in the subletting/parting with possession of a property is up to 2 years' imprisonment or a fine (or both).

- 4.2 In the period 1st April 2020 to 31st March 2022 results include 6 properties where the tenancies have been recovered including 2 where the right to buy was stopped and the tenancy relinquished as it was not the sole and principal home of the tenant.
- 4.3 1st April 2021 to 30th June 2021, results include 1 property where the tenancy has been recovered and another where the applicant was not fulfil the criteria to be included on the housing waiting lists. Where the tenancy has been recovered this was due to our property not being the sole and principal home of the tenant.
- 4.4 In the current situation with covid restrictions, care has been taken to protect members of the public and staff where reduced contact has been necessary. Although this has placed limitations on the normal activities taken to investigate cases, work has continued to investigate allegations of misuse of council properties in breach of tenancy agreements terms and conditions.

5. Relationship to the Corporate Strategy and Service Plan

- 5.1 A financially-sound Waverley, with infrastructure and services fit for the future supporting financial sustainability.

6. Implications of decision

6.1 Resource (Finance, procurement, staffing, IT)

The notional value of financial savings detailed in Annexe 1 for the cumulative year for 2020-2021 relates to the recovery of 6 relinquished tenancies and the retention of 5 other properties, 4 of which relates to Right to buy applications and the other a succession that was denied due to the inaccuracy of the information supplied. This provided a total value of £1,083,000 indicative savings to the council for 2020-21, based on Cabinet Office figures relating directly to housing fraud casework.

The notional value of financial savings detailed in Annexe 2 for the cumulative year for 2021-2022 relates to the recovery of 1 relinquished tenancies and the cessation of an application for one of our tenancies. This provides a total value of £96,240 indicative savings to the council for Quarter 1 of 2021-22, based on Cabinet Office figures relating directly to housing fraud casework.

These however are indicative values do not include the real value to Waverley Borough Council, as it costs on average £200,000 to build a new house. Outcomes from this work not only highlight the fundamental financial value of continuing to support the work being carried out but the ethical and social responsibility importance to ensure that only those that qualify for social housing are successful. By securing the return of 7 properties back into housing stock helps Waverley to meet the needs of legitimate housing applicants.

6.2 Risk management

If the authority did not carry out this investigation work it would enable fraudsters to perpetrate fraud against the council and obtain services or financial benefit including housing that they are not entitled to and this work helps to protect council assets.

6.3 Legal

It is the Council's duty to safeguard public funds; the work being completed may incur legal costs where matters escalate to prosecution. However, these costs are assessed on a case-by-case basis and are outweighed by the Council's stance that fraud perpetrated against the council and its taxpayers will not be tolerated, and the benefits (financial and otherwise) in pursuing these cases. There are tangible and intangible benefits to the recovery of HRA properties by stopping perpetrators from receiving services that they are not entitled to.

The Prevention of Social Housing Fraud Act 2013 contains two offences regarding the sub-letting or parting with possession of properties held under secure tenancies. The first is committed where the tenant no longer occupies the property as their only or principal home and sublets or parts possession of all or part of it in the knowledge that this is in breach of tenancy. A person convicted of this offence is liable on summary conviction to a fine of up to £5,000.

A more serious offence is committed if the tenant acts dishonestly in the subletting/parting with possession. A person convicted of this offence is liable to imprisonment for a term not exceeding 2 years or a fine (or both).

6.4 Equality, diversity and inclusion

There are no direct equality, diversity or inclusion implications in this report. Equality impact assessments are carried out when necessary across the council to ensure service delivery meets the requirements of the Public Sector Equality Duty under the Equality Act 2010.

6.5 Climate emergency declaration

There are no direct implications in this report.

7. Consultation and engagement

7.1 Head of Housing Operations and the Fraud Investigation Officer

8. Other options considered

8.1 N/A

9. Governance journey

9.1 The minutes of the Audit Committee will be presented to Council.

Annexe:

Annexe 1 – Provides the analysis of the caseload and cumulative outputs from the Fraud Investigation activity for the period 01/04/2020 to 30/03/2021 for the whole financial year.

Annexe 2 – Provides the analysis of the caseload and cumulative outputs from the Fraud Investigation activity for the period 01/04/2021 to 30/06/2021 for Quarter 1.

Background Papers

There are no background papers, as defined by Section 100D (5) of the Local Government Act 1972).

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Agreed and signed off by:
Legal Services: 05/07/2021
Head of Finance: 05/07/2021
Strategic Director: 12/07/2021

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Arrangements) (Access to Information) (England)
Regulations 2000.

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