

**WAVERLEY BOROUGH COUNCIL**

**AUDIT COMMITTEE**

**2<sup>ND</sup> AUGUST 2021**

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**Title:**  
**PROGRESS ON THE IMPLEMENTATION INTERNAL AUDIT AGREED ACTIONS**

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

**Head of Service:** Graeme Clark, Strategic Director

**Key decision:** Yes

**Access:** Public

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**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.

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### **Background Papers**

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

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### **CONTACT OFFICER:**

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Agreed and signed off by:  
Legal Services: 05/07/21  
Head of Finance: 04/07/2021  
Strategic Director: 12/07/2021  
Portfolio Holder: N/A

## Agreed Internal Audit Actions overdue as at 31 July 2021





Generated on: 22 July 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						
<b>Action Code &amp; Description</b>	Implement a criterion 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 acknowledged 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.				<b>Exit Meeting Date</b>	22-Jan-2021
					<b>Due Date</b>	31-May-2021
<b>Risk Level</b>	<b>Medium Priority</b>				<b>Risk RAG</b>	
<b>Audit Report Code and Description</b>	IA21/01 Planning comments on portal Advisory Review					
<b>Agreed Action</b>	<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>					
<b>Status</b>		<b>Overdue</b>	<b>Progress</b>	25%	<b>Head of Service</b>	<b>David Allum; Zac Ellwood</b>
<b>All Notes</b>	<b>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.</b>					22-Jun-2021
	<b>It is therefore requested that an extension until December 2021, considering the low risk attributed to this action, is proposed to the Audit Committee.</b>					
	Investment in account set-up now agreed by relevant Head of Service.					11-Feb-2021



## Head of Service Ellwood, Zac



IA20/08.001 Target Response Times						
<b>Action Code &amp; Description</b>	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				<b>Exit Meeting Date</b>	15-Jan-2020
					<b>Due Date</b>	31-Mar-2021
<b>Risk Level</b>	<b>Medium Priority</b>				<b>Risk RAG</b>	
<b>Audit Report Code and Description</b>	IA20/08 Planning Enforcement					
<b>Agreed Action</b>	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)					
<b>Status</b>		<b>Overdue</b>	<b>Progress</b>	80%	<b>Head of Service</b>	<b>Zac Ellwood</b>
<b>All Notes</b>	<b>Completion of this action is dependent on the necessary functionality being available in the new Horizon system, which is not yet in place;</b>					01-Jul-2021
	<b>Therefore, an extension to 31 October 2021 from the Audit Committee is requested.</b>					
	Due changed re AC November agreement to 31/03/2021					04-Dec-2020

IA20/08.002 Out of Date Enforcement Plan						
<b>Action Code &amp; Description</b>	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.				<b>Exit Meeting Date</b>	15-Jan-2020
					<b>Due Date</b>	31-Mar-2021
<b>Risk Level</b>	<b>Medium Priority</b>				<b>Risk RAG</b>	
<b>Audit Report Code and Description</b>	IA20/08 Planning Enforcement					
<b>Agreed Action</b>	To update and agree the Local Planning Enforcement Plan  Risk - Key policy document may be out of date and not reflect current operations. (ZE)					
<b>Status</b>		<b>Overdue</b>	<b>Progress</b>	50%	<b>Head of Service</b>	<b>Zac Ellwood</b>
<b>All Notes</b>	<b>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 &amp; 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.</b>					01-Jul-2021
	<b>Therefore, an extension to 31 October 2021 from the Audit Committee is requested after the scrutiny process has been completed.</b>					
	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


<b>Action Code &amp; Description</b>	<b>IA20/17.001.1 Reconciliation</b>					
	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.				<b>Exit Meeting Date</b>	16-Jun-2020
				<b>Due Date</b>	31-May-2021	
<b>Risk Level</b>	<b>Medium Priority</b>				<b>Risk RAG</b>	
<b>Audit Report Code and Description</b>	IA20/17 Planning Fee Income					
<b>Agreed Action</b>	Initiate reconciliation process using current systems.					
<b>Status</b>		<b>Overdue</b>	<b>Progress</b>	80%	<b>Head of Service</b>	<b>Zac Ellwood;</b> Peter Vickers
<b>All Notes</b>	<b>Action awaiting successful Horizon role out.</b>					
	<b>Therefore, an extension to 1st October 2021 from the Audit Committee is requested.</b>					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
Linked to Project Horizon - rollout Q4 2020;/21					09-Nov-2020	

<b>Action Code &amp; Description</b>	<b>IA20/17.001.2 Functionality of the new Planning Database</b>					
	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.				<b>Exit Meeting Date</b>	16-Jun-2020
				<b>Due Date</b>	31-May-2021	
<b>Risk Level</b>	<b>Medium Priority</b>				<b>Risk RAG</b>	
<b>Audit Report Code and Description</b>	IA20/17 Planning Fee Income					
<b>Agreed Action</b>	Development of new Planning database to ensure an automatic process is available.					
<b>Status</b>		<b>Overdue</b>	<b>Progress</b>	80%	<b>Head of Service</b>	<b>Zac Ellwood</b>
<b>All Notes</b>	<b>Horizon snags delaying next steps. Developer meeting requested.</b>					
	<b>Therefore, an extension to 1st October 2021 from the Audit Committee is requested.</b>					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

<b>Action Code &amp; Description</b>	<b>IA20/17.002.2 Recording of pre application advice</b>					
	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.				<b>Exit Meeting Date</b>	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.				<b>Due Date</b>	31-May-2021	
<b>Risk Level</b>	<b>Medium Priority</b>				<b>Risk RAG</b>	
<b>Audit Report Code and Description</b>	IA20/17 Planning Fee Income					
<b>Agreed Action</b>	Record pre-application advice on larger applications likely to be supportable.					
<b>Status</b>		<b>Overdue</b>	<b>Progress</b>	40%	<b>Head of Service</b>	<b>Zac Ellwood</b>
<b>All Notes</b>	<b>Due to Horizon delays, Pre-apps suspended to potentially through to 13th August. Allowing time to review the process in line with Horizon development.</b>					30-Jun-2021
	<b>Therefore, an extension to 1st October 2021 from the Audit Committee is requested.</b>					
	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 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	



<b>Action Code &amp; Description</b>	<b>IA20/17.003.1 Planning Reference Number</b>					
	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.				<b>Exit Meeting Date</b>	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.				<b>Due Date</b>	31-May-2021	
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						
<b>Risk Level</b>	<b>High Priority</b>				<b>Risk RAG</b>	
<b>Audit Report Code and Description</b>	IA20/17 Planning Fee Income					
<b>Agreed Action</b>	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.					
<b>Status</b>		<b>Overdue</b>	<b>Progress</b>	50%	<b>Head of Service</b>	<b>Zac Ellwood; Peter Vickers</b>
<b>All Notes</b>	<b>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.</b>					30-Jun-2021
	<b>Therefore, an extension to 1st October 2021 from the Audit Committee is requested.</b>					



	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						
<b>Action Code &amp; Description</b>	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.				<b>Exit Meeting Date</b>	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.				<b>Due Date</b>	31-May-2021
<b>Risk Level</b>	<b>High Priority</b>				<b>Risk RAG</b>	<span style="color: red;">■</span>
<b>Audit Report Code and Description</b>	IA20/17 Planning Fee Income					
<b>Agreed Action</b>	Update the Planning procedure note.					
<b>Status</b>		<b>Overdue</b>	<b>Progress</b>	33%	<b>Head of Service</b>	<b>Zac Ellwood</b>
<b>All Notes</b>	<b>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. Therefore, an extension to 1st October 2021 from the Audit Committee is requested.</b>					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	
	Procedure Notes to be updated as part of Project Horizon rollout				09-Nov-2020	


IA20/17.004.1 Automate payment extraction from portal						
<b>Action Code &amp; Description</b>	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.				<b>Exit Meeting Date</b>	16-Jun-2020
	Our review of a sample of 50 found that in terms of the receipt of income: <ul style="list-style-type: none"> <li>. Two records were unable to be located on ILAP.</li> <li>. Three amounts were recorded incorrectly on ILAP</li> <li>. In three further instances, a record of checks made on income which had been received had not been retained.</li> </ul> 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.				<b>Due Date</b>	31-May-2021





<b>Risk Level</b>	<b>High Priority</b>			<b>Risk RAG</b>		
<b>Audit Report Code and Description</b>	IA20/17 Planning Fee Income					
<b>Agreed Action</b>	Ensure the new Planning Database extracts the payment details directly from the Portal payment to remove manual entry of data.					
<b>Status</b>		<b>Overdue</b>	<b>Progress</b>	80%	<b>Head of Service</b>	<b>Zac Ellwood</b>
<b>All Notes</b>	<b>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.</b>				30-Jun-2021	
	<b>Therefore, an extension to 1st October 2021 from the Audit Committee is requested.</b>					
	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	

<b>Action Code &amp; Description</b>	<b>IA20/17.004.2 Spot Checks</b>					
	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.			<b>Exit Meeting Date</b>	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.			<b>Due Date</b>	31-May-2021	
<b>Risk Level</b>	<b>High Priority</b>			<b>Risk RAG</b>		
<b>Audit Report Code and Description</b>	IA20/17 Planning Fee Income					
<b>Agreed Action</b>	Ensure the new Planning Database extracts the payment details directly from the Portal payment to remove manual entry of data.					
<b>Status</b>		<b>Overdue</b>	<b>Progress</b>	80%	<b>Head of Service</b>	<b>Zac Ellwood</b>
<b>All Notes</b>	<b>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.</b>				30-Jun-2021	
	<b>Therefore, an extension to 1st October 2021 from the Audit Committee is requested.</b>					
	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						
<b>Action Code &amp; Description</b>	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.				<b>Exit Meeting Date</b>	09-Nov-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.				<b>Due Date</b>	31-May-2021
<b>Risk Level</b>	<b>High Priority</b>				<b>Risk RAG</b>	<span style="color: red;">■</span>
<b>Audit Report Code and Description</b>	IA20/17 Planning Fee Income					
<b>Agreed Action</b>	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.					
<b>Status</b>		<b>Overdue</b>	<b>Progress</b>	20%	<b>Head of Service</b>	<b>Zac Ellwood;</b> Peter Vickers
<b>All Notes</b>	<b>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.</b>					30-Jun-2021
	<b>Therefore, an extension to 1st October 2021 from the Audit Committee is requested.</b>					
	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						
<b>Action Code &amp; Description</b>	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.				<b>Exit Meeting Date</b>	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.				<b>Due Date</b>	31-May-2021
<b>Risk Level</b>	<b>High Priority</b>				<b>Risk RAG</b>	<span style="color: red;">■</span>
<b>Audit Report Code and Description</b>	IA20/17 Planning Fee Income					
<b>Agreed Action</b>	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.					
<b>Status</b>		<b>Overdue</b>	<b>Progress</b>	33%	<b>Head of Service</b>	<b>Zac Ellwood</b>
<b>All Notes</b>	<b>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.</b>					30-Jun-2021

	<b>Therefore, an extension to 1st October 2021 from the Audit Committee is requested.</b>	
	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


<b>IA21/01.002 Declarations</b>						
<b>Action Code &amp; Description</b>	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.				<b>Exit Meeting Date</b>	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".				<b>Due Date</b>	31-May-2021
<b>Risk Level</b>	<b>Medium Priority</b>				<b>Risk RAG</b>	
<b>Audit Report Code and Description</b>	IA21/01 Planning comments on portal Advisory Review					
<b>Agreed Action</b>	<p><i>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.</i></p> <p><i>Inclusion of "preventing or detecting crime" might also make users think twice about using someone else's name.</i></p> <p><i>(ZE supported by Legal)</i></p>					
<b>Status All Notes</b>		<b>Overdue</b>	<b>Progress</b>	10%	<b>Head of Service</b>	Zac Ellwood
	<b>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.</b>					30-Jun-2021
	<b>It is therefore requested that an extension until December 2021 is proposed to the Audit Committee.</b>					
Dependent on software upgrade.						11-Feb-2021

## Head of Service Smith, Andrew


IA20/10.002 Comparison to electoral roll						
<b>Action Code &amp; Description</b>	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)  Risk:- If HMO's are not identified and inspected could result in loss or harm to life.				<b>Exit Meeting Date</b>	06-May-2020
					<b>Due Date</b>	01-Apr-2021
<b>Risk Level</b>	<b>Low Priority</b>				<b>Risk RAG</b>	<span style="color: green;">■</span>
<b>Audit Report Code and Description</b>	IA20/10 Private Sector Housing HMOs					
<b>Agreed Action</b>	Continue to update HMO list with data from tenancy deposit schemes. Carry out examination of electoral roll to identify potential HMOs and investigate.					
<b>Status</b>		<b>Overdue</b>	<b>Progress</b>	50%	<b>Head of Service</b>	<b>Andrew Smith</b>
<b>All Notes</b>	<b>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 30 September 2021 if funds are made available to obtain the services of an agency resource.</b>					08-Jul-2021
	<b>Therefore, an extension is requested from the Audit Committee to 30 September 2021.</b>					
	Dependent on recruited officer starting employment in or before January 2021 - delay due to Covid-19.					08-Oct-2020



IA20/10.003 Customer Feedback						
<b>Action Code &amp; Description</b>	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.				<b>Exit Meeting Date</b>	06-May-2020
					<b>Due Date</b>	01-Apr-2021
<b>Risk Level</b>	<b>Low Priority</b>				<b>Risk RAG</b>	<span style="color: green;">■</span>
<b>Audit Report Code and Description</b>	IA20/10 Private Sector Housing HMOs					
<b>Agreed Action</b>	Draw up customer service questionnaire and send out to landlords on completion of HMO licence process.					
<b>Status</b>		<b>Overdue</b>	<b>Progress</b>	0%	<b>Head of Service</b>	<b>Andrew Smith</b>
<b>All Notes</b>	<b>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.</b>					20-Jul-2021
	<b>Therefore, an extension is requested from the Audit Committee to 30 September 2021.</b>					
	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



## Head of Service Vickers, Peter

<b>Action Code &amp; Description</b>	<b>IA21/05.002.1 Request for quotes</b>					<b>Exit Meeting Date</b>	11-Mar-2021
	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)					<b>Due Date</b>	30-Apr-2021
<b>Risk Level</b>	<b>Medium Priority</b>					<b>Risk RAG</b>	<span style="background-color: yellow;">■</span>
<b>Audit Report Code and Description</b>	IA21/05 Procurement levels with suppliers						
<b>Agreed Action</b>	Undertake a review of agency spend and report back to MB on findings.						
<b>Status</b>		<b>Overdue</b>	<b>Progress</b>	75%	<b>Head of Service</b>	<b>Peter Vickers</b>	
<b>All Notes</b>	<p><b>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.</b></p> <p><b>Therefore, an extension is requested from the Audit Committee to 31 August 2021.</b></p>						20-Jul-2021



## Head of Service Wagstaff, Hugh


<b>Action Code &amp; Description</b>	<b>IA21/07.001 Handover procedure</b>					<b>Exit Meeting Date</b>	17-Feb-2021
	<p>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.</p> <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>					<b>Due Date</b>	30-Apr-2021
<b>Risk Level</b>	<b>Medium Priority</b>					<b>Risk RAG</b>	<span style="background-color: yellow;">■</span>
<b>Audit Report Code and Description</b>	IA21/07 Decant of Tenants & their property & Demolition of Council Homes						
<b>Agreed Action</b>	Produce a final Handover Procedure - with defined management and operational responsibilities - which ensures new build homes are handed-over and allocated correctly.						
<b>Status</b>		<b>Overdue</b>	<b>Progress</b>	80%	<b>Head of Service</b>	<b>Hugh Wagstaff</b>	
<b>All Notes</b>	<p><b>Unable to formally agree procedure due to conflicting priorities and practicalities for group meeting. Meetings arranged July 2021.</b></p> <p><b>Therefore, an extension is requested from the Audit Committee to 30 September 2021.</b></p>						16-Jul-2021
	Handover procedure revised with team to agree and adopt June 2021						28-May-2021
	commenced review of draft guidance						19-Apr-2021


<b>Action Code &amp; Description</b>	<b>IA21/07.002 Decant and Demolition Procedure</b>					
	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.				<b>Exit Meeting Date</b>	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.				<b>Due Date</b>	30-Apr-2021
	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.					
<b>Risk Level</b>	<b>Medium Priority</b>				<b>Risk RAG</b>	
<b>Audit Report Code and Description</b>	IA21/07 Decant of Tenants & their property & Demolition of Council Homes					
<b>Agreed Action</b>	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.					
<b>Status</b>		<b>Overdue</b>	<b>Progress</b>	50%	<b>Head of Service</b>	<b>Hugh Wagstaff</b>
<b>All Notes</b>	<b>Unable to formally agree procedure due to conflicting priorities and practicalities for group meeting. Meetings arranged July 2021.</b>					16-Jul-2021
	<b>Therefore, an extension is requested from the Audit Committee to 30 September 2021.</b>					
	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

<b>Action Code &amp; Description</b>	<b>IA21/07.004 Repairs and Maintenance Compensation &amp; Reimbursement Policy</b>					
	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).				<b>Exit Meeting Date</b>	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.				<b>Due Date</b>	30-Apr-2021
	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).					
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.						
<b>Risk Level</b>	<b>Medium Priority</b>				<b>Risk RAG</b>	
<b>Audit Report Code and Description</b>	IA21/07 Decant of Tenants & their property & Demolition of Council Homes					
<b>Agreed Action</b>	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.					
<b>Status</b>		<b>Overdue</b>	<b>Progress</b>	80%	<b>Head of Service</b>	<b>Hugh Wagstaff</b>

<b>All Notes</b>	<b>Unable to formally agree application and payment due to conflicting priorities and practicalities for group meeting. Meetings arranged July 2021. .</b>	16-Jul-2021
	<b>Therefore, an extension is requested from the Audit Committee to 30 September 2021.</b>	
	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

<b>IA21/07.006 Notification points to tenants</b>						
<b>Action Code &amp; Description</b>	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.				<b>Exit Meeting Date</b>	17-Feb-2021
					<b>Due Date</b>	30-Apr-2021
<b>Risk Level</b>	<b>Medium Priority</b>				<b>Risk RAG</b>	
<b>Audit Report Code and Description</b>	IA21/07 Decant of Tenants & their property & Demolition of Council Homes					
<b>Agreed Action</b>	The auditor's observations will be incorporated in to the new Decant and Demolition Procedure.					
<b>Status</b>		<b>Overdue</b>	<b>Progress</b>	80%	<b>Head of Service</b>	<b>Hugh Wagstaff</b>
<b>All Notes</b>	<b>Unable to formally agree updated procedure due to conflicting priorities and practicalities for group meeting. Meetings arranged July 2021.</b>					16-Jul-2021
	<b>Therefore, an extension is requested from the Audit Committee to 30 September 2021.</b>					
	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

<b>IA21/11.003 Post Inspections</b>						
<b>Action Code &amp; Description</b>	We obtained an extract from the Orchard system and identified all paid jobs between 01/04/20 and 19/12/20. (4065 Response and 178 Void repairs)				<b>Exit Meeting Date</b>	14-Apr-2021
	There are 131 Void jobs listed with no inspection date recorded - 100% of void handovers are inspected and Officers have indicated that this anomaly within data capture by the Orchard system requires review. Similarly, our review identified 158 response jobs over £300 (which would trigger an inspection) with no inspection date recorded on Orchard. Again, officers have indicated that this anomaly within data capture by the Orchard system requires review.				<b>Due Date</b>	31-May-2021
	It is currently unclear why inspect date prompts and review records are not being captured within Orchard systems and officers have requested an IT update and correction on this.					
In addition, there are currently no client systems for aggregating inspection data and outcomes to provide analysis which would inform contract management going forward.						
<b>Risk Level</b>	<b>Low Priority</b>				<b>Risk RAG</b>	
<b>Audit Report Code and Description</b>	IA21/11 Housing Contractors Payment Process					
<b>Agreed Action</b>	3.1 To review Orchard Post Inspection parameters with Deb Holland to understand why jobs over £300 are not being flagged for Post Inspection.					
	To review void Post inspection parameters Orchard administrator to ensure thresholds for inspection are correctly set.					
	ALL voids are post inspected irrespective to whether orchard flags it or not (these Post Inspections are held in sharepoint).					

Status		Overdue	Progress	75%	Head of Service	Hugh Wagstaff
All Notes	<p><b>Manual process ongoing whilst review discrepancy in process. Awaiting confirmation of Orchard consultant support to remedy for inspection parameter error.</b></p> <p><b>Therefore, an extension is requested from the Audit Committee to 31 August 2021.</b></p>					15-Jul-2021
	Currently undertaking manual process whilst review Orchard					20-Apr-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
<b>Justification for an extension</b>	<p>Completion of this action is dependent on the necessary functionality being available in the new Horizon system, which is not yet in place; <b>(IA20/08.001)</b></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 &amp; 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. <b>(IA20/08.002)</b></p> <p>Therefore, an extension to 31 October 2021 from the Audit Committee is requested.</p> <p>Action awaiting successful Horizon role out. <b>(IA20/17.001-4.4)</b></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. <b>(IA21/01.002)</b></p> <p>Therefore, an extension to 1st October 2021 from the Audit Committee is requested.</p>
<b>Head of Service</b>	<b>Zac Ellwood, Head of Planning and Economic Development</b>

Recommendation Ref No/s	IA21/01.001
<b>Justification for an extension</b>	<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>
<b>Head of Service</b>	<b>David Allum, Head of Business Transformation</b>

<b>Recommendation Ref No/s</b>	<b>IA21/05.002.1</b>
<b>Justification for an extension</b>	<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>
<b>Head of Service</b>	<b>Peter Vickers, Head of Finance and Property</b>

<b>Recommendation Ref No /s</b>	<b>IA21/007.001/2/4/6 &amp; IA21/11.003</b>
<b>Justification for an extension</b>	<p>Unable to formally agree procedure due to conflicting priorities and practicalities for group meeting. Meetings arranged July 2021. <b>(IA21.007)</b></p> <p>Therefore, an extension is requested from the Audit Committee to 30 September 2021.</p> <p>Manual process ongoing whilst review discrepancy in process. Awaiting confirmation of Orchard consultant support to remedy for inspection parameter error. <b>(IA21/11.003)</b></p> <p>Therefore, an extension is requested from the Audit Committee to 31 August 2021</p>
<b>Head of Service</b>	<b>Hugh Wagstaff, Head of Housing Operations</b>

<b>Recommendation Ref No/s</b>	<b>IA20/10.002 &amp; IA20/10.003</b>
<b>Justification for an extension</b>	<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 30 September 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 30 September 2021.</p>
<b>Head of Service</b>	<b>Andrew Smith, Head of Housing Strategy and Communities</b>