

WAVERLEY BOROUGH COUNCIL

AUDIT COMMITTEE

28TH MARCH 2022

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
- 2.2 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 and SMT.

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).

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Agreed and signed off by:
Legal Services: 04/03/2022
Head of Finance: 03/03/2022
Strategic Director:
Portfolio Holder: N/A

Agreed Internal Audit Actions overdue or due by 31 March 2022



Generated on: 17 March 2022

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

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	01-Jan-2022
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	90%	Head of Service	Zac Ellwood
All Notes	The draft Local Planning Enforcement Plan went informally to Exec Briefing on 8 March. It was initially due to go on to the agenda for the Services O&S meeting on 21 March, but we have been asked by the Executive to hang fire until the Plan is in a more finished state to be debated. The next O&S meeting after March is 21 June, meaning it would then go on to Executive for final sign off either on 5 June or 6 August. Suggest extension to 31 August 2022.					17-Mar-2022
	Target times are addressed in the updated enforcement plan which is scheduled to go to Services O&S in March 2022.					14-Feb-2022
	The enforcement plan has been drafted and is under review.					02-Feb-2022
	Extension Agreed by Audit Committee on 08/11/2021 until 01/01/2022					09-Nov-2021
The main framework of an End-to-End processing system is now in place with the Horizon system. The reporting functionality is online however we are currently testing the output for clarity. Final Snagging works are in progress. Expected date: 01/01/2022						08-Nov-2021

	Target date changed to 31/10/2021 as agreed by Audit Committee on 06/09/2021	08-Sep-2021
	Completion of this action is dependent on the necessary functionality being available in the new Horizon system, which is not yet in place;	01-Jul-2021
	Due changed re AC November agreement to 31/03/2021	04-Dec-2020


IA20/08.002 Out of Date Enforcement Plan						
Action Code & Description	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.				Exit Meeting Date	15-Jan-2020
					Due Date	01-Jan-2022
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	90%	Head of Service	Zac Ellwood
All Notes	The draft Local Planning Enforcement Plan went informally to Exec Briefing on 8 March. It was initially due to go on to the agenda for the Services O&S meeting on 21 March, but we have been asked by the Executive to hang fire until the Plan is in a more finished state to be debated. The next O&S meeting after March is 21 June, meaning it would then go on to Executive for final sign off either on 5 June or 6 August. Suggest extension to 31 August 2022.					17-Mar-2022
	Draft plan is scheduled to go to Services O&S in March 2022.					14-Feb-2022
	Updated draft report written, submitted to HoS. Whole council enforcement review with BT due to feed into final doc. Awaiting further instruction. Update expected March 2022.					04-Feb-2022
	Extension Agreed by Audit Committee on 08/11/2021 until 01/01/2022					09-Nov-2021
	Expected - January 2022					08-Nov-2021
	Target date changed to 31/10/2021 as agreed by Audit Committee on 06/09/2021					08-Sep-2021
	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.					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	



IA20/17.001.1 Reconciliation						
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. 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.				Exit Meeting Date	16-Jun-2020
					Due Date	31-Jan-2022
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	85%	Head of Service	Zac Ellwood; Peter Vickers


All Notes	Further dev. Works required. Scope delayed significantly, mutually by both StatMap and Planning to allow urgent works and attention to rectify the bugs experienced at initial launch of Horizon in Planning. Proposed extension requested please through to Q3 31 December 2022 whereupon the latest position can be reviewed in terms of 3rd party development works and costs.	17-Mar-2022
	Exacom and Agresso handling payments. Development of Exacom relationship with Horizon (for receipts) is a WIP, delayed due to LPP2 deadlines.	14-Feb-2022
	Extension Agreed by Audit Committee on 08/11/2021 until 31/01/2022	09-Nov-2021
	BT/ Richard Moss advised the agreement was that Horizon would record the transaction ID from any planning portal applications and this is happening. Technicians are manually entering a transaction ID of any other payment types, i.e., Adelante card payment taken over the phone, online payment taken via the website/form or cheque, and It is my understanding that this isn't slated to change. However, I am unaware of the scope for the new portal and am awaiting updates following. Expected date: 01/31/2022	08-Nov-2021
	To be part of Horizons new module release in Q3.	21-Oct-2021
	Target date change re agreed at Audit Committee on the 06/09/2021 to 01/10/2021	08-Sep-2021
	Action awaiting successful Horizon role out.	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	


Action Code & Description	IA20/17.002.2 Recording of pre application advice					
	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. 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.				Exit Meeting Date	16-Jun-2020
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	90%	Head of Service	Zac Ellwood
All Notes	Re-designed pre-app service very much in the works, with a Q1 22/23 launch anticipated. Budget already agreed and front-end design stage in progress, regression testing WIP. Based on current officer caseloads, would request a proposed extension please through to 1st July 2022 thus ensuring we can deliver the new structure efficiently.					17-Mar-2022
	Pre-app service has been restarted. However new service model has been submitted and Horizon integration is nearing completion. Needs final sign off before final development stage will be completed.					14-Feb-2022
	Extension Agreed by Audit Committee on 08/11/2021 until 30/11/2021					09-Nov-2021
	this service has been suspended temporarily and is anticipated to restart by end Nov. 2021					08-Nov-2021
	New pre-app report and framework has been submitted for approval. Subsequent Horizon resource will facilitate relaunch.					21-Oct-2021
	Target date change re agreed at Audit Committee on the 06/09/2021 to 01/10/2021					08-Sep-2021
	Due to Horizon delays, Pre-apps suspended to potentially through to 13th August. Allowing time to review the process in line with Horizon development.					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 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

IA20/17.003.1 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-Jan-2022
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	70%	Head of Service	Zac Ellwood; Peter Vickers
	Exacom relationship with Horizon is now functional and working, however the team are running snagging tests and development items are in the works and manually processes still on place. To allow snagging process to complete, would request a proposed extension through to 30 th June 2022 to allow snagging and testing to be completed.					17-Mar-2022
All Notes	Development of Exacom relationship with Horizon was started in 2021, however stalled due to LPP2 deadlines. Expected to recommence March 2022.					14-Feb-2022
	Validation process notes are in final draft, last snagging items for decision process (text control update) in progress with Horizon					21-Oct-2021
	Target date change re agreed at Audit Committee on the 06/09/2021 to 01/10/2021					08-Sep-2021
	Development meeting has taken place, awaiting deliverable dates from Horizon in terms of final requirements/ snags outstanding					06-Sep-2021
	Snags identified with the roll out of Horizon have dictated the stall in progress in this regard. SMT have requested a meeting with Horizon developments to review.					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	



IA20/17.004.1 Automate payment extraction from portal						
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-Jan-2022
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	Further dev. Works required. Scope delayed significantly, mutually by both StatMap and Planning to allow urgent works and attention to rectify the bugs experienced at initial launch of Horizon in Planning. Proposed extension requested please through to Q3 31 December 2022 whereupon the latest position can be reviewed in terms of 3rd party development works and costs.					17-Mar-2022
	Agresso/Horizon integration is on hold. Exacom development works to be completed first (in snagging)					14-Feb-2022
	Extension Agreed by Audit Committee on 08/11/2021 until 31/01/2022					09-Nov-2021
	In testing/ snagging stage. Expected date: 01/31/2022					08-Nov-2021
	In development					21-Oct-2021
	Target date change re agreed at Audit Committee on the 06/09/2021 to 01/10/2021					08-Sep-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	

IA20/17.004.2 Spot Checks						
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-Jan-2022
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	This action is dependent on the above action. Proposed extension requested please through to Q3 31 December 2022 whereupon the latest position can be reviewed in terms of 3rd party development works and costs.					17-Mar-2022
	Initial module (PA) in Horizon is functional and currently under audit. Financials is WIP and with Devs.					14-Feb-2022
	Extension Agreed by Audit Committee on 08/11/2021 until 31/01/2022					09-Nov-2021
	It is understood that the signing off the DM module is a few short weeks away re the Horizon System. Spot checks have been carried out through the development process however regular sense checks will be initiated once final snagging complete. Expected date: 01/31/2022					08-Nov-2021
	Target date change re agreed at Audit Committee on the 06/09/2021 to 01/10/2021					08-Sep-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	



Action Code & Description	IA21/01.001 Account Setup				Exit Meeting Date	22-Jan-2021
	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 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.				Due Date	31-Dec-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	75%	Head of Service	Zac Ellwood
All Notes	Planning module within Horizon is functional, the consultation conversations around this topic have recommenced. Civica quotes to complete relevant development works expired and have been re-requested, will be taken to HoS thereafter. However, 8 weeks lead in for development work to be considered. As no quote has yet been received for these works, I would please request please through to Q3, 31 December 2022 whereupon the latest position can be reviewed in terms of 3rd party development works and costs.					17-Mar-2022
	Now (Feb'22) the planning Horizon system is almost at first stage completion, the consultation conversations around this topic have recommenced. Civica quotes to complete relevant development works are being confirmed and will be taken to HoS thereafter. However, 8 weeks lead in for development work to be considered.					04-Feb-2022
	Target Date change re Audit Committee Agreement on 06/09/2021 to change to 31/12/2021					09-Sep-2021
	Awaiting order from Planning Service deferred pending Horizon implementation.					22-Jun-2021



	Investment in account set-up now agreed by relevant Head of Service.	11-Feb-2021
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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-Dec-2021
Risk Level	Medium Priority				Risk RAG	
Audit Report Code and Description	IA21/01 Planning comments on portal Advisory Review					
Agreed Action	<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 them think twice about using someone else's name.</i></p> <p><i>(ZE supported by Legal)</i></p>					
Status		Overdue	Progress	10%	Head of Service	Zac Ellwood
	These works relate to the above-mentioned action and require development work. I would please request an extension through to Q3 31 December 2022 whereupon the latest position can be reviewed in terms of 3rd party development works and costs.					17-Mar-2022
All Notes	Target Date change re Audit Committee Agreement on 06/09/2021 to change to 31/12/2021					09-Sep-2021
	Dependent on software upgrade.					11-Feb-2021


Head of Service Homewood, Richard

IA22/04.003.1 System Issues						
Action Code & Description	The Data Protection Act requires that everyone responsible for using personal data has to follow 'data protection principles. They include that data should be "accurate and, where necessary, kept up to date", "kept for no longer than is necessary" and "ensures appropriate security of the personal data".				Exit Meeting Date	27-Oct-2021
	<p>The Council maintains a list of residents who may put staff at risk – the Staff Safety Register (SSR). Possible new entries on to the SSR are proposed by staff via the ReportIt E-form and assessed by the Health and Safety Team. We were advised that residents are informed in writing when they are added to the SSR, however our testing of five entries in the register found no evidence of this.</p> <p>The Health and Safety Team have responsibility to ensure that the SSR remains up to date and maintained in line with the principles of the Data Protection Act. We were advised that records have been subject to review by the Health & Safety Team during 2021, and at the time of our audit this was an ongoing task. The previous review was completed in August 2018.</p> <p>Based on the data provided there were 138 entries on the SSR.</p> <p>The recent review by the H&S team of the SSR has so far identified that 22 records, which had been marked for deletion in 2018, were still held within</p>				Due Date	31-Mar-2022


	<p>the SSR at the time of our discussions and therefore held for longer than necessary and remain openly available to all Officers of the Council.</p> <p>We were provided with a report from the SSR, and this showed that 91 out of 138 records had "N/A" entered into the review date field. The Emergency Planning, Resilience and Safety Officer advised that the N/A entries were historic.</p> <p>It is the responsibility of the H&S Team to maintain the SSR, however, the Team does not have the necessary access to do this. A formal request to enable the H&S team to be able to process records (add, amend, delete after review) within the SSR along with other risk assessment tools was submitted to the IT department in June 2021.</p> <p>Additionally, during our testing we noted that there are no documented procedure notes for maintaining and processing data in the Staff Safety Register, nor are there clearly stated responsibilities to ensure that the register is in line with GDPR requirements and information recorded remains appropriate.</p>					
Risk Level	Medium Priority				Risk RAG	
Audit Report Code and Description	IA22/04 Lone Working Policy					
Agreed Action	3.1 System issues outlined will be fixed by the creation of a new SSR. This has been commissioned by the H&S Team, but IT Department's work programme will not be complete until late March 2022.					
Status		In Progress	Progress	90%	Head of Service	Richard Homewood
All Notes	System issues outlined will be fixed by the creation of a new SSR This has been commissioned by the H&S team from the IT service's work programme, although the action is due by 31 March 2022, an extension to 30 June 2022 from the Audit Committee is requested to give IT Service the opportunity to complete this work					01-Mar-2022

	IA22/08.004.1 Relationship management					
Action Code & Description	<p>We note that the resulting 'working together approach' appears to be working well with transparency on both sides to ensure service efficiency is maximised and disproportionate admin time spent in resolving smaller issues has ceased. (There have been no invoices received in 2021/22 from the contractor in respect of missed bin 'extra' collections).</p> <p>We have seen evidence of a routine client / contractor meeting where these arrangements are partially evidenced.</p> <p>On a forward looking note this relationship management approach will need close monitoring to ensure that benefits continue to be realised but with the caveat that a balanced 'challenge' from the client continues with a particular eye on overall performance. There would be merit in formalising this partnership approach in a written 'principles of partnership and relationship management' document which would galvanise current arrangements and provide guidance for any new contract managers.</p>				Exit Meeting Date	25-Jan-2022
					Due Date	28-Feb-2022
Risk Level	Low Priority				Risk RAG	
Audit Report Code and Description	IA22/08 Waste Management (Bins)					
Agreed Action	The working together approach will be reviewed at the next contract review meeting on 16 February and the effectiveness of the current position recorded and confirmed in the notes of the meeting.					
Status		Overdue	Progress	80%	Head of Service	Richard Homewood
All Notes	Working relationship discussed at Contract Review meeting on 16 February. Written principles of partnership and relationship management being produced for joint agreement. Extension to due date to 30 April 2022 requested to give sufficient time to draft this document and get it agreed with the contractor.					01-Mar-2022


Head of Service Smith, Andrew

Action Code & Description	IA20/10.002 Comparison to electoral roll					Exit Meeting Date	06-May-2020
	<p>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)</p> <p>Risk: - If HMO's are not identified and inspected could result in loss or harm to life.</p>					Due Date	31-Dec-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	90%	Head of Service	Andrew Smith	
All Notes	Progress has been sufficient to confirm a completion date of 31 March 2022.					14-Feb-2022	
	The administration officer in the Private Sector Housing Team continues to work on this while coping with a large workload, Progress is slow. Each address has 3-4 surnames which all have to be checked. A request is made for an extension and to be realistic, a target completion date of 30 June 2022.					01-Feb-2022	
	Target date change re agreed at Audit Committee on the 06/09/2021 to 31/12/2021					08-Sep-2021	
	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.					08-Jul-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	

Head of Service Vickers, Peter



Action Code & Description	IA20/17.001.1 Reconciliation					Exit Meeting Date	16-Jun-2020
	<p>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.</p> <p>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.</p>					Due Date	31-Jan-2022
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	85%	Head of Service	Zac Ellwood; Peter Vickers	
All Notes	Further dev. Works required. Scope delayed significantly, mutually by both StatMap and Planning to allow urgent works and attention to rectify the bugs experienced at initial launch of Horizon in Planning. Proposed extension requested please through to Q3, 31 December 2022 whereupon the latest position can be reviewed in terms of 3rd party development works and costs.					17-Mar-2022	



	Exacom and Agresso handling payments. Development of Exacom relationship with Horizon (for receipts) is a WIP, delayed due to LPP2 deadlines.	14-Feb-2022
	Extension Agreed by Audit Committee on 08/11/2021 until 31/01/2022	09-Nov-2021
	BT/ Richard Moss advised the agreement was that Horizon would record the transaction ID from any planning portal applications and this is happening. Technicians are manually entering a transaction ID of any other payment types, i.e., Adelante card payment taken over the phone, online payment taken via the website/form or cheque, and It is my understanding that this isn't slated to change. However, I am unaware of the scope for the new portal and am awaiting updates following. Expected date: 01/31/2022	08-Nov-2021
	To be part of Horizons new module release in Q3.	21-Oct-2021
	Target date change re agreed at Audit Committee on the 06/09/2021 to 01/10/2021	08-Sep-2021
	Action awaiting successful Horizon role out.	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


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-Jan-2022
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	70%	Head of Service	Peter Vickers Zac Ellwood;
All Notes	Further dev. Works required. Scope delayed significantly, mutually by both StatMap and Planning to allow urgent works and attention to rectify the bugs experienced at initial launch of Horizon in Planning. Proposed extension requested please through to Q3 31 December 2022 whereupon the latest position can be reviewed in terms of 3rd party development works and costs.					17-Mar-2022
	Development of Exacom relationship with Horizon was started in 2021, however stalled due to LPP2 deadlines. Expected to recommence March 2022.					14-Feb-2022
	Validation process notes are in final draft, last snagging items for decision process (text control update) in progress with Horizon					21-Oct-2021
	Target date change re agreed at Audit Committee on the 06/09/2021 to 01/10/2021					08-Sep-2021
Development meeting has taken place, awaiting deliverable dates from Horizon in terms of final requirements/ snags outstanding					06-Sep-2021	


	Snags identified with the roll out of Horizon have dictated the stall in progress in this regard. SMT have requested a meeting with Horizon developments to review.	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

Head of Service Wagstaff, Hugh


IA21/15.001.1 Leaseholder Service Charge Policy						
Action Code & Description	Our review found the Council does not have a leaseholder service charges policy in place.				Exit Meeting Date	18-Oct-2021
	Our review also found that the procedures which were available, dated July 2016, did not align with the current leaseholder service charging process.				Due Date	31-Jan-2022
Risk Level	Medium Priority				Risk RAG	
Audit Report Code and Description	IA21/15 Service Charges re Leasehold Flats					
Agreed Action	1.1 WBC to produce and implement a Lease holder service charge policy					
Status		Overdue	Progress	50%	Head of Service	Hugh Wagstaff
All Notes	Request extension to 30 September 2022 due to staffing resources and priority work on return.					17-Mar-2022
	Request extension to 30 June 2022 due to staffing resources and priority work on return.					14-Feb-2022
	Request an extension for all actions to end March 2022 due to staffing resources issue.					28-Jan-2022
	Work progressing collating information to inform the Leaseholder Service Charge Policy					04-Nov-2021
	Project Team identified to progress audit recs.					18-Oct-2021

IA21/15.001.2 Procedures						
Action Code & Description	Our review found the Council does not have a leaseholder service charges policy in place.				Exit Meeting Date	04-Nov-2021
	Our review also found that the procedures which were available, dated July 2016, did not align with the current leaseholder service charging process.				Due Date	31-Jan-2022
Risk Level	Medium Priority				Risk RAG	
Audit Report Code and Description	IA21/15 Service Charges re Leasehold Flats					
Agreed Action	1.2 WBC to review, revise and implement said procedures					
Status		Overdue	Progress	50%	Head of Service	Hugh Wagstaff
All Notes	Request extension to 30 September 2022 due to staffing resources and priority work on return.					17-Mar-2022
	Request extension to 30 June 2022 due to staffing resources and priority work on return.					14-Feb-2022
	Request an extension for all actions to end March 2022 due to staffing resources issue.					28-Jan-2022
	Work progressing collating information to develop the Leaseholder Service Charge procedure.					04-Nov-2021



IA21/15.002.1 Quality Control						
Action Code & Description	We were advised that invoice checking is carried out by a member of the Housing team who will perform random spot checks, which aim to ensure that invoices are accurate. However, no evidence of these checks is recorded.				Exit Meeting Date	04-Nov-2021
	Therefore, the Council are unable to demonstrate such accuracy checking takes place prior to billing.				Due Date	31-Jan-2022
Risk Level	Medium Priority				Risk RAG	
Audit Report Code and Description	IA21/15 Service Charges re Leasehold Flats					
Agreed Action	2.1 Quality control to be incorporated into revised procedures					
Status		Overdue	Progress	50%	Head of Service	Hugh Wagstaff
All Notes	Request extension to 30 September 2022 due to staffing resources and priority work on return.					17-Mar-2022
	Request extension to 30 June 2022 due to staffing resources and priority work on return.					14-Feb-2022
	Request an extension for all actions to end March 2022 due to staffing resources issue.					28-Jan-2022
	Work progressing - Housing Income Officer receiving invoices to collate information for service charge. Developing Leaseholder Service Charge policy and procedure to include QA					04-Nov-2021

IA21/15.003.1 Clear Policy of the recharging of utilities						
Action Code & Description	Leaseholders should expect to be charged for a proportion of actual cost of utilities, as set out in their lease agreements.				Exit Meeting Date	22-Jul-2021
	Utilities costs were approved to be invoiced during 2020/2021 based on prior year invoices. We were told by Senior Accountancy staff, and the Home Ownership Officer that the reason for this was due to difficulty analysing past invoicing and no way yet to determine the usage of these utilities by individual leaseholder premises. The Council are in the process of installing a system of smart meter monitoring to enable accuracy within the billing and apportionment of utilities costs.				Due Date	30-Nov-2021
Whilst invoicing for charges in 2020/21 has been based on prior years usage, The Housing Finance Manager was unable to demonstrate that this had been approved.						
We also found that the Council received a query from a leaseholder around their utilities charges and why they had been invoiced the same amount for a second year in a row. Due to the Housing Finance Managers current absence from work, we were unable to obtain an explanation on whether this query was resolved, or how.						
Risk Level	High Priority				Risk RAG	
Audit Report Code and Description	IA21/15 Service Charges re Leasehold Flats					
Agreed Action	3.1 WBC will produce a clear policy on how it will calculate utilities charges. From said policy, identify resource required to implement the policy If additional resource required a request will be made to Management Board					
Status		Overdue	Progress	50%	Head of Service	Hugh Wagstaff
All Notes	Request extension to 30 September 2022 due to staffing resources and priority work on return.					17-Mar-2022
	Request extension to 30 June 2022 due to staffing resources and priority work on return.					14-Feb-2022
	Housing Income Officer now receives all invoices and has recording system with definitive list of communal areas. Leaseholder Service Charge policy and procedure to include utilities.					04-Nov-2021

IA21/15.005.1 Section 20 Works						
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Action Code & Description	Where repair and maintenance work are likely to be subject to Section 20 of the Landlord and Tenant Act 1985 and the cost of works will be over £250 per dwelling; a quote should be obtained for that work to be carried out. Notification should then be sent to leaseholders in which details of the charges to be made will be advised. Should such repairs be an unavoidable emergency the Council can apply for dispensation of the requirement to notify leaseholders of the charge.				Exit Meeting Date	04-Nov-2021	
	We were advised that the Council has not retained copies of the section 20 notification letters issued, and therefore were unable to demonstrate that any of the nine instances selected for our testing had adhered to the required process. Key documentation, such as the notification letter, ought to be retained by the authority so that it is readily available should it be required.				Due Date	31-Jan-2022	
Further enquiry around Section 20 work, for which invoices are due to be issued during 20/21, confirmed that leaseholders had not received the required notification before works began. This situation arose, as advised by the Head of Housing Operations, due to the Council being unable to comply with the section 20 process for a period of time within the last year following a three-month notice period given by their previous contractor, and the lack of available time to procure a replacement provider. Therefore, emergency interim arrangements were made for the responsive repairs and maintenance service which could not follow the section 20 process, and a report was submitted to Waverley Borough Council Executive on 7th January 2020 outlining the issue.							
The impact of this is that invoices to eight Leaseholders had to be capped for the Section 20 work carried out resulting in a cost to the Council of £5,970 for works.				Risk Level	Medium Priority	Risk RAG	
Audit Report Code and Description		IA21/15 Service Charges re Leasehold Flats					
Agreed Action		5.1 WBC will produce a clear policy and implement guidance to officers relating to good record keeping practices. Increasing transparency and accountability. Officers to access internal filing systems such as Orchard and Civica WBC to identify resource required to implement regular quality checks If additional resource required a request will be made to Management Board					
Status		Overdue	Progress	50%	Head of Service	Hugh Wagstaff	
All Notes	Request extension to 30 September 2022 due to staffing resources and priority work on return.					17-Mar-2022	
	Request extension to 30 June 2022 due to staffing resources and priority work on return.					14-Feb-2022	
	Request an extension for all actions to end March 2022 due to staffing resources issue.					28-Jan-2022	
	Appointed consultants to support review and training. Created centralised tracker for s20 notifications, commenced review of procedure documents and trained 50% of involved staff (19 Oct and 25 Nov). Notices updated to reflect current EU requirements.					04-Nov-2021	

Action Code & Description	IA21/15.006.1 Aged Debt				Exit Meeting Date	04-Nov-2021
	Aged leaseholder debt has not been adequately pursued for collection due to a long-term vacancy in the Housing Team. This vacancy was being covered through the use of temporary agency staff, but that resource was impacted by the first National COVID-19 lockdown. A permanent Housing Income Officer has now been appointed to take on this role.				Due Date	31-Jan-2022
Our review of charges made during 20/2021 confirmed that approximately 60 standard leaseholder service charges remain unpaid. These equate to approximately £3,300 for invoices which were issued during April 2020.						
We were also provided with a leaseholder invoices file which showed that invoices remain outstanding dating back to July 2018 and this equates to approximately £90,000.						

Risk Level	Medium Priority				Risk RAG	
Audit Report Code and Description	IA21/15 Service Charges re Leasehold Flats					
Agreed Action	6.1 WBC to create an Action Plan to review aged debt. Focus to be placed on recovering higher debt All outstanding debit to be prioritised Communicate that WBC will pursue Court action to recover debt Income officer to work with Agresso Systems Accountant to review and revise current reports					
Status		Overdue	Progress	5%	Head of Service	Hugh Wagstaff
All Notes	Request extension to 30 September 2022 due to staffing resources and priority work on return.					17-Mar-2022
	Request extension to 30 June 2022 due to staffing resources and priority work on return.					14-Feb-2022
	Request an extension for all actions to end March 2022 due to staffing resources issue.					28-Jan-2022
	Identified as project once Leaseholder Service Charge policy and procedure in place					04-Nov-2021

ANNEXE 2

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

Recommendation Ref No/s	IA20/8.001 & 002.
Justification for an extension	<p>Completion of this action is dependent on the contents of the Local Planning Enforcement Plan to set related performance measures and therefore dependant on the completion of (IA20/08.002). (IA20/08.001)</p> <p>The next O&S meeting after March is 21 June, meaning it would then go on to Executive for final sign off either on 5 June or 6 August. (IA20/08.002)</p> <p>Therefore, an extension to 31 August 2022 from the Audit Committee is requested.</p>
Recommendation Ref No/s	IA20/17.001.1, 2.2, 3.1, 4.1, 4.2.
Justification for an extension	<p>Action awaiting additional elements to the core system functionality yet to be implement in the planning system. (IA20/17.001.1, 4.1, 4.2)</p> <p>Therefore, an extension to 31 December 2022 from the Audit Committee is requested.</p> <p>IA20/17.002.2</p> <p>Based on current officer caseloads, a proposed request for an extension to 1st July 2022 thus ensuring we can deliver the new structure efficiently.</p> <p>Therefore, an extension to 1st July 2022 from the Audit Committee is requested.</p> <p>IA20/17.003.1.</p> <p>A request for an extension to the end June 2022 to allow snagging and testing to be completed.</p> <p>Therefore, an extension to 30 June 2022 from the Audit Committee is requested.</p>
Head of Service	Zac Ellwood, Head of Planning and Economic Development

Recommendation Ref No/s	Houses of Multiple Occupancy IA20/10.003
Justification for an extension	<p>Progress has been sufficient to confirm a completion date of 31 March 2022.</p> <p>Therefore, a request for a revised completion date of 31st March 2022 is sought.</p>

Head of Service	Andrew Smith, Head of Strategic Housing and Community Services
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Recommendation Ref No/s	Lone Working Policy IA22/04.003.1
Justification for an extension	<p>A new Staff Safety Register is to be created to address these issues but as previously discussed there is a lot of pressure on the IT team, and they will not be able to by the target date.</p> <p>Although the action is due by 31 March 2022, an extension to 30 June 2022 from the Audit Committee is requested to give IT Service the opportunity to complete this work.</p>

Recommendation Ref No/s	Waste Management (Bins) IA22/08.004.1
Justification for an extension	<p>This was discussed at the contract review meeting with Biffa on 16 February 22, and we now need to draft the written 'principles of partnership and relationship management'</p> <p>An extension to 30 April 2022 from the Audit Committee is requested to give sufficient time to draft this document and get it agreed with the contractor.</p>
Head of Service	Richard Homewood, Head of Regulatory and Environmental Services

Recommendation Ref No/s	Service Charges IA21/15.001.1-6.1.
Justification for an extension	Request extension to 30 September 2022 due to staffing resources and priority work on return.
Head of Service	Hugh Wagstaff, Head of Housing Operations