

WAVERLEY BOROUGH COUNCIL

AUDIT COMMITTEE

13TH MARCH 2023

Title:

PROGRESS ON THE IMPLEMENTATION OF INTERNAL AUDIT AGREED ACTIONS

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

Strategic Director: Ian Doyle for Business Transformation and Governance

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 Executive Head(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).
- 2.3 **Exempt Annexe 3** details those actions that will be discussed in exempt due to their content re safeguarding the security of the council.

3. Reason for the recommendation

To enable the Audit Committee to be informed of the status of agreed actions accepted by Executive 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

Our approach is designed to provide assurance on the risk management and internal control processes in place to mitigate risks identified. 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. Our arrangements comply with Public Sector Internal Audit Standards.

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 Joint Executive Heads of Service and CMB.

8. Other options considered

8.1 N/A

9. Governance journey

9.1 This report has been present for consultation to the following groups:-

Joint Management Team
Corporate Management Board

The report if endorsed by the Audit Committee and the minutes of this committee will be provided Council.

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 Executive Heads of Service for changes to the original agreed action dates.

Annexe 3 – to be discussed in Exempt

Background Papers

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

CONTACT OFFICER:

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Agreed and signed off by:
Legal Services: 15/02/2023 (JCJ & IH)
Financial Services Manager: 20/02/2023 (RPM)
Joint Executive Head of Finance (S151):

Agreed Internal Audit Actions overdue or due by 31 March 2023





Generated on: 03 March 2023

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



Head of Service Macinnes, Gilian


| IA22/SP.06 Planning portal (including appropriate declarations made by users) | | | | | | |
|---|---|--------------------|-----------------|-----|--------------------------|------------------------|
| Action Code & Description | DECLARATIONS: 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. 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". | | | | Exit Meeting Date | 23-May-2022 |
| | | | | | Due Date | 31-Mar-2023 |
| Risk Level | Medium Priority | | | | Risk RAG | |
| Audit Report Code and Description | Planning and Finance improvements re previous actions planning fees and recs | | | | | |
| Agreed Action | Declarations for public comments & user account creation in Horizon Public Portal test server to be implemented. Planning Portal user account setup will be required before access to the portal is obtained. | | | | | |
| Status | | In Progress | Progress | 50% | Head of Service | Gilian Macinnes |
| All Notes | The IT team are due to complete the updating of this release and it is planned to be in place before the due date of 31 March 2023. (SB) | | | | | 01-Mar-2023 |

| IA22/SP/05/3.2 Refund Process | | | | | | |
|--------------------------------------|---|--|--|--|--------------------------|-------------|
| 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. 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 | | | | Exit Meeting Date | 23-May-2022 |
| | | | | | Due Date | 31-Mar-2023 |


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| | 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. | | | | | |
| Risk Level | Medium Priority | | | | Risk RAG |  |
| Audit Report Code and Description | IA22/SP/05 Planning and Finance improvements re previous actions planning fees and recs | | | | | |
| Agreed Action | Horizon/ Exacom process is all automated, no procedure notes in terms of system conversation. Procedure notes for DM in SharePoint for 4 different types of refund. Refunds still hold a large manual process from authorisation to Horizon. Manual form goes to finance to action refund. Automated monthly income fee report sent from Horizon to Candice for reconciliation with Agresso. Horizon fee section manually updated with the FS ref. Candice reconciles refund with Agresso. Refund and Reconciliation process to be implemented with collaboration between Finance and Planning and this will be implemented by the end of March 2023. | | | | | |
| Status |  | In Progress | Progress | 70% | Head of Service | Gilian Macinnes Peter Vickers |
| All Notes | Meeting with Candice Keet Finance on 200122 confirmed that this is not fully completed still in progress but will be implemented by the Due Date of 31 March 2023. | | | | | 23-Jan-2023 |



Head of Service Haymes, Nicola



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|--|---|--------------------|-----------------|----|--------------------------|---|
| Action Code & Description | IA22/SP/04.001.1 Process and Procedures | | | | | |
| | Fully documented procedures are not in place | | | | Exit Meeting Date | 03-May-2022 |
| | | | | | Due Date | 31-Mar-2023 |
| Risk Level | High Priority | | | | Risk RAG |  |
| Audit Report Code and Description | IA22/SP/04 Freedom of Information (FOI) | | | | | |
| Agreed Action | Documented procedures should be prepared to cover the full process including but not limited to:- Initial assessment of requests who has the role of deciding whether it is treated as FOIA/SAR or EIR and how this will be completed and documented Monitoring and reporting requests Internal Reviews A guide for Service Areas, including their role to assist with the achievement of the ICO 20 working day turnaround times | | | | | |
| Status |  | In Progress | Progress | 0% | Head of Service | Nicola Haymes |
| All Notes | Request an extension to these deadlines for 6 months to the end of September 2023. (NH 170223). | | | | | 17-Feb-2023 |


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| Action Code & Description | IA22/SP/04.002.1 Initial Assessment | | | | | |
| | The volume of information is not currently identified until the end of the process, when it can therefore be too late to request and extension of days re EIR etc. | | | | Exit Meeting Date | 03-May-2022 |
| | | | | | Due Date | 31-Mar-2023 |
| Risk Level | High Priority | | | | Risk RAG |  |
| Audit Report Code and Description | IA22/SP/04 Freedom of Information (FOI) | | | | | |
| Agreed Action | Include at an early stage in the process an assessment of the volume of information requested within a reasonable period of receiving an FOI request (suggest within 5 days), to enable identification of | | | | | |

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| | "manifestly unreasonable" or other possible exemptions before copious resources are deployed, although this will also require the assistance of service areas to provide a prompt response. | | | | | |
| Status |  | In Progress | Progress | 50% | Head of Service | Nicola Haymes |
| All Notes | A review of the guidance sent to services with FOIs is underway to ensure this information is clear. (NH 170223). | | | | | 17-Feb-2023 |



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|---|--|--------------------|-----------------|-----|--------------------------|---|
| Action Code & Description | IA22/SP/04.002.3 Methodology of quantification of request | | | | | |
| Quantification of information request is not made at an initial stage in the process and therefore inaccurate timeframes could be set and communicated. | | | | | Exit Meeting Date | 03-May-2022 |
| | | | | | Due Date | 31-Mar-2023 |
| Risk Level | Medium Priority | | | | Risk RAG |  |
| Audit Report Code and Description | IA22/SP/04 Freedom of Information (FOI) | | | | | |
| Agreed Action | A methodology of quantifying the information requested before any decision can be made re "manifestly unreasonable" will need to be devised. The quantification method decided upon could also be included on the FOI website to notify requesters on the possible limitations before they make any request. | | | | | |
| Status |  | In Progress | Progress | 50% | Head of Service | Nicola Haymes |
| All Notes | Guidance is issued to staff of what can be included in quantifying this time which is based on the criteria set by the ICO. Research underway of what other councils have on their website for residents. (NH 170223) | | | | | 17-Feb-2023 |



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| Action Code & Description | IA22/SP/04.002.4 Third Party involvement | | | | | |
| Currently third Party involved is generally not recognised until well into the timeframe of the request. | | | | | Exit Meeting Date | 03-May-2022 |
| | | | | | Due Date | 31-Mar-2023 |
| Risk Level | High Priority | | | | Risk RAG |  |
| Audit Report Code and Description | IA22/SP/04 Freedom of Information (FOI) | | | | | |
| Agreed Action | The initial assessment needs to identify where the request includes information from third parties and instigated ASAP, as these generally include members and Parish and Town Councillors, to meet ICO targets. A change could include requesting the requester to contact the Town and Parish council directly for the information they require under a separate FOI to that organisation. | | | | | |
| Status |  | In Progress | Progress | 75% | Head of Service | Nicola Haymes |
| All Notes | A process is already in place that means that if information relates to a third party council the requestor is informed at point of submitting the FOI and a link to the relevant information they need is sent to them. A review of the guidance sent to staff when receiving an FOI is underway to help support where third parties may be involved. Request an extension to these deadlines for 6 months to the end of September 2023. (NH 170223). | | | | | 17-Feb-2023 |


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| Action Code & Description | IA22/SP/04.003.1 Training | | | | | |
| Levels of training provided to those involved in the administration of FOI is inconsistent with the roles that they fulfil. | | | | | Exit Meeting Date | 03-May-2022 |
| | | | | | Due Date | 31-Mar-2023 |
| Risk Level | High Priority | | | | Risk RAG |  |
| Audit Report Code and Description | IA22/SP/04 Freedom of Information (FOI) | | | | | |
| Agreed Action | Training should be provided to those that are or may become involved in FOI requests. | | | | | |

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| | <p>i. This should include assessing the quantity and/or difficulties in obtaining the information.</p> <p>ii. WBC obligations and implications of not responding to FOI requests within the set timeframes set by the ICO.</p> <p>iii. Officers that are tasked with completing an internal review of a request to ensure that they have sufficient knowledge and skills to complete this task.</p> <p>iv. Further training to be provided to the Information Rights Co-ordinator to obtain in depth knowledge, particularly if the current structure remains.</p> <p>v. Training and awareness should be provided to all staff.</p> | | | | | |
| Status |  | In Progress | Progress | 10% | Head of Service | Nicola Haymes |
| All Notes | Currently seeking guidance on best practice training from other district and borough's. (NH 170223). | | | | | 17-Feb-2023 |



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| Action Code & Description | IA22/SP/04.004.1 Responding to FOI requests | | | | | |
| The lack of response to FOI requests has delays the completion of FOI's in the required timeframe. | | | | | Exit Meeting Date | 03-May-2022 |
| | | | | | Due Date | 31-Mar-2023 |
| Risk Level | Medium Priority | | | | Risk RAG |  |
| Audit Report Code and Description | IA22/SP/04 Freedom of Information (FOI) | | | | | |
| Agreed Action | All officers (Legal and service Areas) must ensure that they respond promptly to FOI requests, where this does not happen this will be escalated. | | | | | |
| Status |  | In Progress | Progress | 50% | Head of Service | Nicola Haymes |
| All Notes | If responses are not received these are regularly chased and escalated to seek a resolution. Request an extension to these deadlines for 6 months to the end of September 2023. (NH 170223). | | | | | 17-Feb-2023 |



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| Action Code & Description | IA22/SP/04.004.3 Single Point of Contact (SPOC) | | | | | |
| Only a few SPOC are in existence in the service areas this needs to be spread throughout the services. | | | | | Exit Meeting Date | 03-May-2022 |
| | | | | | Due Date | 31-Mar-2023 |
| Risk Level | Medium Priority | | | | Risk RAG |  |
| Audit Report Code and Description | IA22/SP/04 Freedom of Information (FOI) | | | | | |
| Agreed Action | A single point of contact within services should be introduced to communicate, monitoring and co-ordinate FOI requests, prompting officers in their service area and communicate regularly with the Information Rights Co-ordinator on the progress of any FOI requests. The SPOCs should be provided with the corporate training on FOI. | | | | | |
| Status |  | In Progress | Progress | 10% | Head of Service | Nicola Haymes |
| All Notes | Gaps in SPOCs have been identified and will be seeking to fill these. Request an extension to these deadlines for 6 months to the end of September 2023. (NH 170223). | | | | | 17-Feb-2023 |


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| Action Code & Description | IA22/SP/04.005.3 Egress usage | | | | | |
| The review highlighted that where Internal reviews are completed these are sent direct to the requester via Egress from the independent reviewer and the resultant information is not provided to the IRC to enable this information to be held on the relevant FOI case file. | | | | | Exit Meeting Date | 03-May-2022 |
| | | | | | Due Date | 31-Mar-2023 |
| Risk Level | High Priority | | | | Risk RAG |  |
| Audit Report Code and Description | IA22/SP/04 Freedom of Information (FOI) | | | | | |

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| Agreed Action | The use of Egress should be reviewed to ensure that information sent using this secure method is sent to the IRC, to be held in the FOI system, before being sent to the requester as it cannot be retrieved from Egress after it has been sent. This is particularly important as internal reviews are completed by an independent person, access to that file is limited to them. This means that the Information Rights co-ordinator does not currently have access to all the information relevant to the FOI case. All communication from the ICO should also be via the FOI mailbox and not individuals personal email – this again can cause confusion as to the position of cases and those that still require attention if information is not held in one area, and also where the employee concerned leaves WBC employment. | | | | | |
| Status |  | In Progress | Progress | 0% | Head of Service | Nicola Haymes |
| All Notes | Not Started - Request an extension to these deadlines for 6 months to the end of September 2023. (NH 170223) | | | | | 17-Feb-2023 |



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|--|--|--------------------|-----------------|----|--------------------------|---|
| Action Code & Description | IA22/SP/04.005.4 Consistency of the storage of information | | | | | |
| Action Code & Description | Information was not held in one place for easy retrieval for FOI requests | | | | Exit Meeting Date | 03-May-2022 |
| | | | | | Due Date | 31-Mar-2023 |
| Risk Level | Medium Priority | | | | Risk RAG |  |
| Audit Report Code and Description | IA22/SP/04 Freedom of Information (FOI) | | | | | |
| Agreed Action | To facilitate the prompt response to FOI's all correspondence (Emails/Reports including drafts with version control) relating to each Planning case (WAV1404795) should be held in one area. In this incident the Planning system ILAP/Horizon, and not held on personal areas or inboxes. (Part of the larger Information Governance project, re information management retention and deletion) | | | | | |
| Status |  | In Progress | Progress | 0% | Head of Service | Nicola Haymes |
| All Notes | Not Started - Request an extension to these deadlines for 6 months to the end of September 2023. (NH 170223) | | | | | 17-Feb-2023 |

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|--|--|--------------------|-----------------|----|--------------------------|---|
| Action Code & Description | IA22/SP/04.007.1 Job descriptions | | | | | |
| Action Code & Description | Job Descriptions are out of date. | | | | Exit Meeting Date | 03-May-2022 |
| | | | | | Due Date | 31-Mar-2023 |
| Risk Level | High Priority | | | | Risk RAG |  |
| Audit Report Code and Description | IA22/SP/04 Freedom of Information (FOI) | | | | | |
| Agreed Action | Job descriptions should be reviewed to ensure that meet current requirements and clearly detail who has accountability and responsibility for Freedom of information requests, targets and decisions made through the process. | | | | | |
| Status |  | In Progress | Progress | 0% | Head of Service | Nicola Haymes |
| All Notes | Not started Request an extension to these deadlines for 6 months to the end of September 2023. (NH 170223) | | | | | 17-Feb-2023 |



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| Action Code & Description | IA22/SP/04.007.2 Escalation Process | | | | | |
| Action Code & Description | Currently there is no formal escalation process for non-response to IRC requests. | | | | Exit Meeting Date | 03-May-2022 |
| | | | | | Due Date | 31-Mar-2023 |
| Risk Level | Medium Priority | | | | Risk RAG |  |
| Audit Report Code and Description | IA22/SP/04 Freedom of Information (FOI) | | | | | |
| Agreed Action | Escalation process to support the Information Rights Co-ordinator when services/Officers are not responding target dates or to ICO correspondence such as a letter/Note or telephone call. | | | | | |


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| Status |  | In Progress | Progress | 50% | Head of Service | Nicola Haymes |
| All Notes | <p>There is an escalation process in place to heads of service and directors, however this could be more formalised.</p> <p>Request an extension to these deadlines for 6 months to the end of September 2023. (NH 170223)</p> | | | | | 17-Feb-2023 |


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|--|--|--------------------|-----------------|-----|------------------------|--------------------------|---|
| Action Code & Description | IA22/SP/04.007.3 Backup cover | | | | | Exit Meeting Date | 03-May-2022 |
| | Backup cover arrangements were unclear to ensure consistency of application to meet target timeframes. | | | | | Due Date | 31-Mar-2023 |
| Risk Level | Medium Priority | | | | | Risk RAG |  |
| Audit Report Code and Description | IA22/SP/04 Freedom of Information (FOI) | | | | | | |
| Agreed Action | Sufficient back up cover is in place to maintain the service provision, if the IRC were to be unavailable. | | | | | | |
| Status |  | In Progress | Progress | 25% | Head of Service | Nicola Haymes | |
| All Notes | Some cover is in place to cover basics whilst on A/L extension requested. (NH 170223) | | | | | 17-Feb-2023 | |



Head of Service Vickers, Peter



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|--|---|----------------|-----------------|-----|------------------------|--------------------------|---|
| Action Code & Description | IA22/16.001.1 Procedure Notes | | | | | Exit Meeting Date | 13-Oct-2022 |
| | There are currently no procedure notes relating to cash and card payment taking (PDQ payments). | | | | | Due Date | 31-Dec-2022 |
| | Additionally, other documented procedures that have been provided for audit purposes, are not dated, or version controlled, and it is not clear who is responsible for their ongoing maintenance. | | | | | Risk RAG |  |
| Risk Level | Low Priority | | | | | | |
| Audit Report Code and Description | IA22/16 Fees and Charges | | | | | | |
| Agreed Action | 1.1 Produce procedure notes for taking cash and card payments (PDQ payments) | | | | | | |
| Status |  | Overdue | Progress | 50% | Head of Service | Peter Vickers | |
| All Notes | Procedure notes for the new Adelante income system has been produced but implementation of the upgrade is being delayed until after yearend. This will also reduce risk with more time for testing before implementation. (WS) | | | | | 03-Mar-2023 | |

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|--|---|--|--|--|--|--------------------------|---|
| Action Code & Description | IA22/16.001.2 Version Control | | | | | Exit Meeting Date | 13-Oct-2022 |
| | There are currently no procedure notes relating to cash and card payment taking (PDQ payments). | | | | | Due Date | 31-Dec-2022 |
| | Additionally, other documented procedures that have been provided for audit purposes, are not dated, or version controlled, and it is not clear who is responsible for their ongoing maintenance. | | | | | Risk RAG |  |
| Risk Level | Low Priority | | | | | | |
| Audit Report Code and Description | IA22/16 Fees and Charges | | | | | | |
| Agreed Action | 1.2 Update and current procedure notes and include version control and include ownership | | | | | | |

ANNEXE 1



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|------------------|---|----------------|-----------------|-----|------------------------|----------------------|
| Status |  | Overdue | Progress | 50% | Head of Service | Peter Vickers |
| All Notes | Procedure notes for the new Adelante income system has been produced but implementation of the upgrade is being delayed until after yearend. This will also reduce risk with more time for testing before implementation. (WS) | | | | | 03-Mar-2023 |

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|--|---|----------------|-----------------|-----|--------------------------|---|
| IA23/02.002.1 Inbox review | | | | | | |
| Action Code & Description | We were provided with a report showing that between 04/06/2022 and 28/08/2022, 20 emails were received: Five emails received a response and did so within the stated 14 days, and three messages were forwarded to a different department. However, | | | | Exit Meeting Date | 10-Oct-2022 |
| | <ul style="list-style-type: none"> • 12 of them had not been responded to, of which three were marked as unread. • two of the above 12 emails had not been responded to after a second email query. <p>Multiple users across different teams have access to the inbox, however no task allocation for the triage process of emails is in place. Consequently, some emails are not read, some are not replied to even after a second query, and some have been read but it is unknown whether a replied has been sent.</p> | | | | Due Date | 31-Dec-2022 |
| Risk Level | Medium Priority | | | | Risk RAG |  |
| Audit Report Code and Description | IA23/02 Revenues Open Portal | | | | | |
| Agreed Action | Allocate responsibility to officers to review inbox and respond to emails daily and keep record of communication and response time. Ideally investigate possibility of implementing a triage system (online form) that will enable more effective management and capture of data to record effectiveness. | | | | | |
| Status |  | Overdue | Progress | 10% | Head of Service | Peter Vickers |
| All Notes | The team has been under significant pressure to deliver on central governments grants and reliefs. This was followed by delivering of the annual billing. The outstanding action will be actioned in Q1 of 2023 (WS) | | | | | 03-Mar-2023 |

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|---|--|----------------|-----------------|-----|--------------------------|---|
| IA23/02.003.1 Remove response times of 14 days | | | | | | |
| Action Code & Description | The target for responses to emails received via the OpenPortal is 14 days. We acknowledge that the OpenPortal is a recent implementation and the system and processes around it are still in a period of adjustment. However, surveys and customer feedback across private and public sector services report that optimal customer satisfaction is attained when replies to email queries take between one and 24 hours. | | | | Exit Meeting Date | 10-Oct-2022 |
| | | | | | Due Date | 31-Dec-2022 |
| Risk Level | Medium Priority | | | | Risk RAG |  |
| Audit Report Code and Description | IA23/02 Revenues Open Portal | | | | | |
| Agreed Action | Remove the response time of 14 days from the email response and allocate responsibility to officers to review inbox and respond to emails daily and keep record of communication and response time. Ideally investigate possibility of implementing a triage system (online form) that will enable more effective management and capture of data to record effectiveness. | | | | | |
| Status |  | Overdue | Progress | 30% | Head of Service | Peter Vickers |
| All Notes | The team has been under significant pressure to deliver on central governments grants and reliefs. This was followed by delivering of the annual billing. The outstanding action will be actioned in Q1 of 2023 (WS) | | | | | 03-Mar-2023 |

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| IA23/SP/01.006 End of Year Reconciliation | | | | | | |
| Action Code & Description | Funds held for Petty Cash purposes should be reconciled and checked yearly by Accountancy to confirm that balances held and assessed as to whether they are appropriate for them to be in use, or if new alternatives are an | | | | Exit Meeting Date | 10-Oct-2022 |
| | | | | | Due Date | 31-Mar-2023 |

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| | option. This will ensure that balance is accurately reflected in the Final Accounts re cash balances held. | | | | | |
| Risk Level | Medium Priority | | | Risk RAG |  | |
| Audit Report Code and Description | IA23/SP/01 Petty Cash | | | | | |
| Agreed Action | Additional action added to year end process from 2022/23 financial year end onwards, to be carried out in 4th quarter (Jan-March). | | | | | |
| Status |  | Assigned | Progress | 50% | Head of Service | Peter Vickers |
| All Notes | This will be completed by the due date (WS) | | | | 03-Mar-2023 | |

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

| Recommendation Ref No/s | IA22/SP/04 Freedom of Information |
|--|--|
| Justification for an extension | <p>The reason for the extension is that significant resource challenges within the legal team have meant that the team have not been able to focus on the audit actions. These actions were allocated to the borough solicitor who unfortunately left very quickly after, an interim was put in place but the role has been vacant since October 2022 that has further compounded resources available to deliver on the audit actions. Plans are in place to address the resource issues within legal services that, when implemented, will allow capacity to focus on completing the outstanding actions.</p> <p>The Executive Head of Communications and Customer Services therefore requests a time extension for 6 months to the 30 September 2023.</p> |
| Joint Executive Head of Communications and Customer Services | Nicola Haymes |
| Recommendation Ref No/s | IA23/02.002.1 & 3.1 Open Revenues Portal |
| Justification for an extension | <p>The team has been under significant pressure to deliver on central governments grants and reliefs. This was followed by delivering of the annual billing. The outstanding action will be actioned in Q1 of 2023 (WS).</p> <p>The Executive Head of Finance would request a time extension to 30 June 2023.</p> |
| Joint Executive Head of Finance | Peter Vickers |
| Recommendation Ref No/s | IA22/16.001.1 & 1.2 Fees and Charges |
| Justification for an extension | <p>The new Adelante income system has been produced but implementation of the upgrade is being delayed until after year end. Therefore, a request for an extension is being requested.</p> <p>The Executive Head of Finance would request a time extension to 31 May 2023.</p> |
| Joint Executive Head of Finance | Peter Vickers |