**BROMSGROVE DISTRICT COUNCIL**

# AUDIT, STANDARDS AND GOVERNANCE COMMITTEE

**Date: 10th OCTOBER 2019**

**THE INTERNAL AUDIT PROGRESS REPORT OF THE HEAD OF THE INTERNAL AUDIT SHARED SERVICE ~ WORCESTERSHIRE INTERNAL AUDIT SHARED SERVICE.**

| | |
|---|---|
| Relevant Portfolio Holder | Councillor Geoff Denaro |
| Portfolio Holder Consulted | Yes |
| Relevant Head of Service | Chris Forrester, Financial Services Manager |
| Ward(s) Affected | All Wards |
| Ward Councillor(s) Consulted | No |
| Key Decision / Non-Key Decision | Non–Key Decision |

## 1. SUMMARY OF PROPOSALS

1.1 To present:

- the monitoring report of internal audit work for 2019/20 and residual 2018/19 summaries.

## 2. RECOMMENDATIONS

2.1 **The Committee is asked to RESOLVE that the report be noted.**

## 3. KEY ISSUES

### Financial Implications

3.1 There are no direct financial implications arising out of this report.

### Legal Implications

3.2 The Council is required under Regulation 5 of the Accounts and Audit Regulations 2015 to "undertake an adequate and effective internal audit of its accounting records and of its system of internal control in accordance with the proper practices in relation to internal control".

### Service / Operational Implications

3.3 The involvement of Members in progress monitoring is considered to be an important facet of good corporate governance, contributing to the internal control assurance given in the Council's Annual Governance Statement.

3.4 This section of the report provides commentary on Internal Audit's performance for the period 01st April 2019 to 31st August 2019 against the performance indicators agreed for the service.

AUDIT REPORTS ISSUED/COMPLETED SINCE THE LAST PROGRESS REPORT (14th March 2019):

3.5 2018/19 AUDIT SUMMARY UPDATES:

**Health and Safety**

The review found the following areas of the system were working well:

- That there is a Health and Safety section on the orb to allow users to access policies for Bromsgrove District Council.
- The policies are accessible for users.
- The Risk Assessments follow the same uniform approach across all sectors within the council

The review found the following areas of the system where controls could be strengthened:

- Policies
- Fire Safety and Fire Evacuations
- Manager IOSH Training
- Life Risk Assessment
- Fire Risk Assessments Action Plans
- Fire Alarms
- Active and Re-active Measures of a Terrorist Attack
- Action Plan Update
- Financial Analysis and Training Budget
- Induction Process
- Bespoke H&S Training
- Risk Assessments

There were 9 'high' and 5 'medium' priority recommendations reported.

Type of Audit: Full System Audit
Assurance: Limited
Final Report Issued: 30th November 2018

A full and robust action plan was formulated by the Senior Health and Safety Advisor to address all the points.

**General Data Processing Regulations**

The review found the following areas of the system were working well:

- The implementation of the process of compliance with the GDPR is being closely monitored.
- The Information Audits carried out have provided a detailed picture of the data held by individual services.
- Information and advice is readily available to management and staff regarding the GDPR.

The review found that the following areas were not yet demonstrating compliance but that progress is being monitored in order to mitigate the risks until compliance is achieved:

- Information Audits – There are a number of Services that have yet to return a completed Information Audit.
- Third Party Assurance – The Councils are still seeking assurance from some third parties that they are GDPR compliant.
- Legacy Data – The Council is yet to achieve a solution regarding the removal of legacy data on older systems.

There is to be ongoing training including special category data for those Services that require it. The overall direction of progress is positive, with progress made in all areas covered by the scope of this audit.

There were 2 'high' and 2 'medium' priority recommendations reported.

Type of Audit: Full System
Assurance: Moderate
Final Report Issued: 13th March 2019

**On Street and Off Street Parking**

The review found the following areas of the system were working well:

- The receipts for the Penalty Charge Notices (PCNs) and the car parking income are received in line with the contract
- Wychavon District Council invoices are received on a quarterly basis and are paid in a timely manner.
- Although not on a standardised timetable meetings do take place between Wychavon District Council and Bromsgrove District Council. If additional meetings are required then these can be called at any time.
- Breakdown information e.g. where patrols have taken place and at what times can be produced upon request.

There is a good relationship with Wychavon District Council that means that small changes can be made to the contract without additional costs being incurred. The Goodwill that has been built up over the years cannot be quantified but does need to be taken into account in any decisions that are made.

It should be noted that the cash collection service was retendered during the audit. The same supplier was the successful tenderer. The contract for this service was entered into as a framework agreement set up by Wychavon District Council.

The review found the following areas of the system where controls could be strengthened:

- Value for money
- Car Park Audit Ticket Checker

There was 1 'medium' and 1 'low' priority recommendation reported.

Type of Audit: Full System Audit
Assurance: Significant
Final Report Issued: 12th March 2019

**Council Tax**

The review found the following areas of the system were working well:

- Procedures for managing the Revenues process.
- The debit raising process for producing the annual bills.
- The suitable application of discounts and exemptions based on customer entitlement;
- The receipt and processing of customer payments into the Civica OpenRevenues system.
- Protocols applied for issuing reminders to customers for delays in payment.

The review found the following areas of the system where controls could be strengthened:

- Discount / Exemption Reviews
- Customer Account Notes
- Ledger Reconciliations

There were 3 'medium' priority recommendations reported.

Type of Audit: Full System Audit
Assurance: Significant
Final Report Issued: 6th June 2019

**National Non Domestic Rates**

The review found the following areas of the system were working well:

- Procedures for creating new NNDR accounts in a timely and accurate manner.
- The application of reliefs and exemptions.
- Procedures for identifying new NNDR liable units.
- The receipting and processing of payments.
- Protocols for issuing reminders and monitoring of suppressed accounts.
- Procedures for managing user access.

The review found the following areas of the system where controls could be strengthened:

- Website Pages
- Forms
- Formal Reviews of Reliefs / Exemptions
- Reconciliations

There were 4 'medium' priority recommendations reported.

Type of Audit: Full System Audit
Assurance: Significant

Final Report Issued: 6th June 2019

**Universal Credits**
The review found the following areas of the system where controls could be strengthened:

- Processing Times
- Volume of Correspondence
- Errors due to lack of Accuracy
- Personal Budgeting Support (PBS) and Removal of PBS Funding
- Universal Credit Impact on Debt Recovery
- Procedure Document

There were 3 'high' and 2 'medium' priority recommendations reported.

Type of Audit: Full System Audit
Assurance: Limited
Final Report Issued: 17th June 2019

DWP intervention has resulted in a full and robust action plan being formulated to assist the service in transformation and is regularly monitored by a DWP representative.

**Housing Benefits**
The review found the following areas of the system were working well:

- Quality Assurance processes.

The review found the following areas of the system where controls could be strengthened:

- Claims not being made defective / processing times
- Subsidy
- Recovery of Housing Benefit Overpayments
- Classification
- Backdated Claims
- Write Offs

There were 5 'high' and 1 'medium' priority recommendations reported.

Type of Audit: Fully System Audit
Assurance: Limited
Final Report Issued: 14th June 2019

DWP intervention has resulted in a full and robust action plan being formulated to assist the service in transformation and is regularly monitored by a DWP representative.

**Creditors**
A light touch audit was used to review Creditors as there has been no recent or planned change in the system used or with the key responsible officer for this area.

There were no significant issues highlighted using a rolling programme over a 9 months period and applying a statistical analysis to analyse the Creditors data.
Testing identified one potential risk area which was around the occasional use of the incorrect internal forms and the non attachment of an invoice to the system.

We have given an opinion of significant assurance in this area because there is a generally sound system of internal control in place with controls working as expected. Internal Audit testing has not identified any material risks against the scope of the review.

Type of Audit: Light Touch Audit
Assurance: Significant
Final Report Issued: 3rd April 2019

**Debtors**
A light touch audit was used to review Debtors as there has been no recent or planned change in the system used or with the key responsible officer for this area.

We have given an opinion of significant assurance in this area because there is a generally sound system of internal control in place with controls working as expected. Internal Audit testing has not identified any material risks against the scope of the review.

There were no recommendations reported.

Type of Audit: Light Touch Audit
Assurance: Significant
Final Report Issued: 16th April 2019

**Main Ledger**
A light touch audit was used to review the Main Ledger as there has been no recent or planned change in the system used or with the key responsible Officer for this area.

There were no significant issues highlighted by using a rolling programme over a 9 month period to analyse the Main Ledger.

We have given an opinion of significant assurance in this area because there is a generally sound system of internal control in place but due to the known issues with the system some of the reconciliations have not been completed in a timely manner throughout the year (but will be completed for the year end due to resources being allocated to this) Management are currently putting a proposal forward for the purchase of a new finance system to address these historical issues within the current system.

There were no recommendations reported.

Type of Audit: Light Touch Audit
Assurance: Significant

Final Report Issued: 3rd April 2019

**Procurement**

The review found the following areas of the system were working well:

- Communication between procurement, procuring sections and other support teams.

The review found the following areas of the system where controls could be strengthened:

- Training Control
- Collusion
- The scoring matrix – Above £25k
- The scoring matrix – Under £25k
- Centralising Information Controls
- Staff Training
- Version Control

There were 3 'high' and 3 'medium' priority recommendations reported.

Type of Audit: Full System Audit
Assurance: Limited
Final Report Issued: 7th June 2019

**Risk Management**

The review found the following areas of the system were working well:

- That high priority risks are able to be added to meeting agendas at last minute to be dealt with.
- The 4risk system is user friendly and fit for purpose.

The review found the following areas of the system where controls could be strengthened:

- Risk Management Meetings
- Risk Management Training Information Available
- Risk Management Strategy
- Portfolio Holder Monitoring
- Service Risk Register Updates

There were 3 'high' and 2 'medium' priority recommendations reported.

Type of Audit: Full System Audit
Assurance: Limited
Final Report Issued: 28th June 2019

Zurich has been commissioned to assist with the corporate risk assessment during October 2019.

**Transport (Fleet Management)**
The review found the following areas of the system were working well:

- Vehicle 'white board' records for '0' vehicle inspection/servicing programming (it is planned to extend this to the 'white' fleet' vehicles)
- Vehicle replacement program looks towards ensuring the 'right vehicle for the job' as opposed to like for like replacements
- Driver (CPC) training was well managed & controlled by the Place Team Co-ordinator

The review found the following areas of the system where controls could be strengthened:

- Extension of the use of vehicle trackers on the fleet
- Fuel monitoring to be introduced on an exception basis
- Inventory records should be accurately maintained and be consistent with the insurance schedule
- Vehicle service and repair files were not accurately maintained
- Accident records are not accurate
- Driver "walk round" checks are not consistently carried out
- Untaxed vehicles in use

There were 7 'medium' priority recommendations reported.

Type of Audit: Full System Audit
Assurance: Limited
Final Report Issued: 19th June 2019

**Bromsgrove Energy Efficiency Fund (BEEF)**
The review found the following areas of the system were working well:

- Budget monitoring records held by the partner were detailed at case level & provided an overall control total project spend

The review found the following areas of the system where controls could be strengthened:

- End of scheme reporting
- Documentation
- Application processing

There were 3 'medium' priority recommendations reported.

Type of Audit: Full System Audit
Assurance: Moderate
Final Report Issued: 26th April 2019

**Worcestershire Regulatory Services (WRS)**
The review found the following areas of the system were working well:

- A Complaints Procedure is in place and is regularly reviewed

- Complaints feature as a performance indicator for the service and performance is reported to the Joint Board quarterly.

The review found the following areas of the system where controls could be strengthened:

- Complaint register should be reviewed for completeness quarterly
- Complaints should be completed with processing timescale

There were 2 'medium' priority recommendations reported.

Type of Audit: Full System Audit
Assurance: Significant
Final Report Issued: 10th April 2019

Summary of Assurance Levels:

| **Audit** | **Assurance Level** |
|---|---|
| **2018/19** | |
| • Council Tax | Significant |
| • National Non Domestic Rates | Significant |
| • Creditors | Significant |
| • Debtors | Significant |
| • Main Ledger | Significant |
| • Worcestershire Regulatory Services | Significant |
| • On Street and Off Street Parking | Significant |
| • General Data Processing Regulations | Moderate |
| • Bromsgrove Energy Efficiency Fund (BEEF) | Moderate |
| • Health and Safety | Limited * |
| • Universal Credit | Limited * |
| • Housing Benefits | Limited * |
| • Procurement | Limited * |
| • Risk Management | Limited * |
| • Transport (Fleet Maintenance) | Limited * |

* All 'limited' assurance reviews go before CMT for full consideration.

3.6 2019/20 AUDITS ONGOING AS AT September 2019

The following audits were at clearance or draft report awaiting management sign off stage:

- Markets
- Compliments and Complaints
- General Data Processing Regulations - Retention

Audits progressing through fieldwork stages included:

- Treasury Management

- Debtors
- Creditors

Audits progressing through planning stage included:

- Planning Application Process
- Safeguarding
- SLM Contract Management

The summary outcome of the above reviews will be reported to Committee in due course when they have been completed and management have confirmed an action plan.

A rolling testing programme on Debtors and Creditors has been undertaken during quarters 1 & 2 and will continue through quarter 3. Testing results so far do not indicate any new or emerging risks to be brought to the attention of Committee. The rolling testing programme results will be amalgamated as at the end of quarter 3 and formal audit reports issued with any findings during quarter 4.

3.7 AUDIT DAYS

Appendix 1 shows that progress continues to be made towards delivering the Internal Audit Plan and achieving the targets set for the year. As at 31st August 2019 a total of 54 days had been delivered against a target of 230 days for 2019/20.

Appendix 2 shows the performance indicators for the service. These indicators were agreed by the Audit, Standards and Governance Committee on the 30th July 2019 for 2019/20.

Appendix 3 shows a summary of the 'high' and 'medium' priority recommendations for those audits that have been completed and final reports issued.

Appendix 4 provides the Committee with an analysis of audit report 'Follow Ups' that have been undertaken to monitor audit recommendation implementation progress by management.

3.8 OTHER KEY AUDIT WORK

Much internal audit work is carried out "behind the scenes" but is not always the subject of a formal report. Productive audit time is accurately recorded against the service or function as appropriate. Examples include:

- Governance for example assisting with the Annual Government Statement
- Risk management
- Transformation review providing support as a critical review
- Dissemination of information regarding potential fraud cases likely to affect the Council
- Drawing managers' attention to specific audit or risk issues
- Audit advice and commentary
- Internal audit recommendations: follow up review to analyse progress

- Day to day audit support and advice for example control implications, etc.
- Networking with audit colleagues in other Councils on professional points of practice
- National Fraud Initiative over view.
- Investigations

3.9 **National Fraud Initiative**

There has been on going work undertaken in regard to the National Fraud Initiative. This year is the 2 yearly cycle of data extraction and uploading to enable matches to be reported. Worcestershire Internal Audit Shared Service (WIASS) has a coordinating role in regard to this investigative exercise in Bromsgrove District Council. The data requirements were uploaded during October and December 2018 with any queries dealt with accordingly.

3.10 **Monitoring**

To ensure the delivery of the 2019/20 plan there is close and continual monitoring of the plan delivery, forecasted requirements of resource – v – actual delivery, and where necessary, additional resource will be secured to assist with the overall Service demands. The Head of Internal Audit Shared Service remains confident his team will be able to provide the required coverage for the year over the authority's core financial systems, as well as over other systems which have been deemed to be 'high' and 'medium' risk. Due to changing circumstances and after consultation a small variation in the plan has been agreed on a risk priority basis with the s151 Officer e.g. refuse service scalability which was joint with Redditch Borough Council will be rolled to 2020. Additional days have been used in a couple of review areas e.g. GDPR and Markets to ensure comprehensive reviews were completed.

3.11 **Customer / Equalities and Diversity Implications**
There are no implications arising out of this report.

3.12 WIASS is committed to providing an audit function which conforms to the Public Sector Internal Audit Standards (as amended). WIASS recognise there are other review functions providing other sources of assurance (both internally and externally) over aspects of the Council's operations. Where possible we will seek to place reliance on such work thus reducing the internal audit coverage as required.

3.13 WIASS confirms it acts independently in its role and provision of internal audit.

## 4. RISK MANAGEMENT

The main risks associated with the details included in this report are:

- failure to complete the planned programme of audit work for the financial year; and,

- the continuous provision of an internal audit service is not maintained.

## 5. APPENDICES

Appendix 1 ~ Internal Audit Plan delivery 2019/20
Appendix 2 ~ Key performance indicators 2019/20
Appendix 3 ~ 'High' and 'Medium' priority recommendations summary for finalised reports
Appendix 4 ~ Follow up summary

## 6. BACKGROUND PAPERS

Individual internal audit reports are held by Internal Audit.

## 7. KEY

N/a

## AUTHOR OF REPORT

Name: Andy Bromage
Head of Internal Audit Shared Service,
Worcestershire Internal Audit Shared Service
Tel: 01905 722051
E Mail: andy.bromage@worcester.gov.uk

**BROMSGROVE DISTRICT COUNCIL**

# AUDIT, STANDARDS AND GOVERNANCE COMMITTEE

**Date: 10th OCTOBER 2019**

**APPENDIX 1**

## Delivery against Internal Audit Plan for 2019/20
## 1st April 2019 to 31st August 2019

| Audit Area | 2019/20 Total Planned Days | Forecasted days to the 30st September 2019 | Actual Days Used to the 31st August 2019 |
|---|---|---|---|
| Core Financial Systems (see note 1) | 52 | 11 | 9 |
| Corporate Audits (see note 4) | 50 | 14 | 7 |
| Other Systems Audits (see note 2) | 92 | 62 | 25 |
| **SUB TOTAL** | **194** | **87** | **41** |
| Audit Management Meetings | 15 | 7 | 8 |
| Corporate Meetings / Reading | 5 | 3 | 2 |
| Annual Plans, Reports and Committee Support | 16 | 8 | 3 |
| Other chargeable (see note 3) | | | |
| **SUB TOTAL** | **36** | **18** | **13** |
| **TOTAL** | **230** | **105** | **54** |

Notes:

Audit days used are rounded to the nearest whole.

Note 1: Core Financial Systems are audited predominantly in quarters 3 and 4 in order to maximise the assurance provided for Annual Governance Statement and Statement of Accounts but not interfere with year end. A rolling programme has also been introduced for Debtors and Creditors to maximise coverage and sample size. The results will be reported during Q4.

Note 2: A number of the budgets in this section are 'on demand' (e.g. consultancy, investigations) so the demand can fluctuate throughout the quarters.

Note 3: 'Other chargeable' days equate to times where there has been, for example, significant disruption to the IT provision resulting in lost productivity.

**BROMSGROVE DISTRICT COUNCIL**

# AUDIT, STANDARDS AND GOVERNANCE COMMITTEE

**Date: 10th OCTOBER 2019**

**APPENDIX 2**

## Performance against Key Performance Indicators 2019-2020

The success or otherwise of the Internal Audit Shared Service will be measured against some of the following key performance indicators for 2019/20. Other key performance indicators link to overall governance requirements of Bromsgrove District Council e.g. KPI 4. The position will be reported on a cumulative basis throughout the year.

| | KPI | Trend/Target requirement | 2019/20 Position (as at 31st August 2019) | Frequency of Reporting |
|---|---|---|---|---|
| Operational | | | | |
| 1 | No. of audits achieved during the year | Per target | Target = Minimum 13<br><br>Delivered = 3 @ draft report stage | When Audit Committee convene |
| 2 | Percentage of Plan delivered | >90% of agreed annual plan | 23% | When Audit Committee convene |
| 3 | Service productivity | Positive direction year on year (Annual target 74%) | *64% | When Audit Committee convene |
| Monitoring & Governance | | | | |
| 4 | No. of 'high' priority recommendations | Downward<br><br>(minimal) | Nil to report | When Audit Committee convene |
| 5 | No. of moderate or below assurances | Downward<br><br>(minimal) | Nil to report | When Audit Committee convene |
| 6 | 'Follow Up' results | Management action plan implementation date exceeded<br><br>(nil) | Nil tor report | When Audit Committee convene |
| Customer Satisfaction | | | | |
| 7 | No. of customers who assess the service as 'excellent' | Upward<br><br>(increasing) | Nil to report | When Audit Committee convene |

WIASS delivers the internal audit programme in conformance with international standards for the professional practice of internal auditing.

* Productivity is behind target due to a number of days used for training and sickness absence.

# AUDIT, STANDARDS AND GOVERNANCE COMMITTEE

**APPENDIX 3**

**Definition of Audit Opinion Levels of Assurance**

| Opinion | Definition |
|---|---|
| **Full Assurance** | The system of internal control meets the organisation's objectives; all of the expected system controls tested are in place and are operating effectively.<br><br>No specific follow up review will be undertaken; follow up will be undertaken as part of the next planned review of the system. |
| **Significant Assurance** | There is a generally sound system of internal control in place designed to meet the organisation's objectives. However isolated weaknesses in the design of controls or inconsistent application of controls in a small number of areas put the achievement of a limited number of system objectives at risk.<br><br>Follow up of medium priority recommendations only will be undertaken after 6 months; follow up of low priority recommendations will be undertaken as part of the next planned review of the system. |
| **Moderate Assurance** | The system of control is generally sound however some of the expected controls are not in place and / or are not operating effectively therefore increasing the risk that the system will not meet its objectives. Assurance can only be given over the effectiveness of controls within some areas of the system.<br><br>Follow up of high and medium priority recommendations only will be undertaken after 6 months; follow up of low priority recommendations will be undertaken as part of the next planned review of the system. |
| **Limited Assurance** | Weaknesses in the design and / or inconsistent application of controls put the achievement of the organisation's objectives at risk in many of the areas reviewed. Assurance is limited to the few areas of the system where controls are in place and are operating effectively.<br><br>Follow up of high and medium priority recommendations only will be undertaken after 6 months; follow up of low priority recommendations will be undertaken as part of the next planned review of the system. |
| **No Assurance** | No assurance can be given on the system of internal control as significant weaknesses in the design and / or operation of key controls could result or have resulted in failure to achieve the organisation's objectives in the area reviewed.<br><br>Follow up of high and medium priority recommendations only will be undertaken after 6 months; follow up of low priority recommendations will be undertaken as part of the next planned review of the system. |

# AUDIT, STANDARDS AND GOVERNANCE COMMITTEE

**Definition of Priority of Recommendations**

| Priority | Definition |
|---|---|
| **High** | Control weakness that has or is likely to have a significant impact upon the achievement of key system, function or process objectives.<br><br>Immediate implementation of the agreed recommendation is essential in order to provide satisfactory control of the serious risk(s) the system is exposed to. |
| **Medium** | Control weakness that has or is likely to have a medium impact upon the achievement of key system, function or process objectives.<br><br>Implementation of the agreed recommendation within 3 to 6 months is important in order to provide satisfactory control of the risk(s) the system is exposed to. |
| **Low** | Control weakness that has a low impact upon the achievement of key system, function or process objectives.<br><br>Implementation of the agreed recommendation is desirable as it will improve overall control within the system. |

# AUDIT, STANDARDS AND GOVERNANCE COMMITTEE

**APPENDIX 3**

## 'High' & 'Medium' Priority Recommendations Summary for finalised audits. (2018/19)

| Ref. | Priority | Finding | Risk | Recommendation | Management Response and Action Plan |
|---|---|---|---|---|---|
| **Audit: Health and Safety** | | | | | |
| **Assurance: Limited** | | | | | |
| **The newly appointed Senior Health and Safety Advisor formulated a comprehensive and robust plan to address the points identified below.** | | | | | |
| 1 | High (RED) | **Policies**<br><br>**The Orb**<br>Testing of the policies on the orb found that: -<br>• There are policies missing i.e. the Fire Safety Policy.<br>• There is no version control on the policies from a version/review date perspective.<br>• There is no evidence to show if the documents on the orb is the same document that was written in 2011.<br>• Using the Orb it is easy to access Health and Safety policies but regarding fire procedures, training and other areas it is more difficult to navigate through. | If policies such as the fire safety policy are missing there is the potential of risk to life, knowledge gaps in hazardous situations, inconsistent work practices and also a safeguarding breach.<br><br>A further potential risk is that of certain information being lost in transit through the orb as although there is a section dedicated for Health and Safety, not all communication regarding updates are located in the specific section. This can potentially lead to inconsistency in the working practices and act as a communication barrier. | **The Orb**<br>Effective working practice is established to ensure policies are uniform and are uploaded on the orb in a timely manner for both Councils at the same time to prevent any knowledge gaps. All policies must have a version control associated and a review date prominently displayed. There must be an established forum e.g. Orb, notice board, providing ease of use and access to information. | **Responsible Manager:**<br>**HR Manager**<br><br>Approval process is currently under review which will potentially change the delegation which will stream line the process and the activation and communication of policies.<br><br>**Implementation date:**<br>April 2019<br><br>Review of notice boards will be undertaken including review of electronic notice boards<br><br>Section was cleared down in Sept/Oct 18<br><br>April 2019 |
| 2 | High (RED) | **Manager IOSH training**<br><br>The findings indicate that: | Managers that do not receive | Establish a mandatory requirement for | **Responsible Manager:**<br>**Health and Safety Officer / HR** |

| Ref. | Priority | Finding | Risk | Recommendation | Management Response and Action Plan |
|---|---|---|---|---|---|
| | | • There is no review date.<br>• There is no expiry date.<br>• Managers may not have attended the allocated training slot. | the most relevant training in IOSH could potentially lead to, legislation breaches, risk of injury or even death in service | IOSH training and issue reminders when completed training is set to expire. | Accepts taking on part of the risk, as does not believe need to commit to IOSH Managing Safely as a mandatory course, as there are alternative routes that could be taken.<br><br>Suggestions to improve include: -<br><br>• Identify the right people who would require the training (likely front line managers)<br>• Develop an in-house course, which could take one day, which delivers:<br>1.) Broad introduction to health and safety law and how it applies to both councils<br>2.) Accident and incident investigation<br>3.) Risk assessment<br>• To go down the route of getting approval / endorsement from IOSH<br>• This would not require IOSH to be paid to come in and present each time<br><br>Regarding ensuring this detail is tracked and reviewed, that is not difficult to achieve. I would then suggest refresher on a three year basis.<br><br>**Implementation date:**<br>February 2019 |
| 3 | High (RED) | **Lifts Risk Assessment**<br><br>Working on the lifts could mean an engineer needs to go into the shaft to fix an issue.<br><br>The findings have found that: - | Due to the inconsistency with the risk assessments carried out from a third party and also internally there is potential that risk assessments are not adequate or in place thus | It is recommended that a risk assessment process is made available whereby a contractor carrying out maintenance on the lifts either fill in a form or we fill in one of their behalf and keep it on file. To establish and set up | **Responsible Manager:**<br>**Facilities Manager**<br><br>Currently having a new contract tendered which will include lift risk assessments in all public buildings. Additional staff being hired to help support documents being kept up to date. |

| Ref. | Priority | Finding | Risk | Recommendation | Management Response and Action Plan |
|---|---|---|---|---|---|
| | | • There is no current Risk Assessment in place for external contractors checking the lifts.<br>• There is no evidence to support that there is a control in place.<br>Due to the evidence obtained, it was found that not all the must-kept locked secure doors were locked which could lead to potential danger to life as the door is meant to be secure to prevent person(s) from entering due to the electrical main switch. | leading to reputation damage, injury loss of or danger to life. | a control so that all information from the assessments is gathered together to provide an audit trail in case of incident.<br><br>Bigger stickers are required on the doors to further deter someone from opening the door to the main electrical switch. Also to create a measure to ensure that all doors are kept locked and that there is more vigilance in this regard. | **Implementation date:**<br>**April 2019**<br><br>Bigger stickers have been put on doors so has been implemented Oct-18.<br><br>Property Services will put in place a revised procedure and risk assessment for the maintenance of lifts to ensure compliance is moving forward by end of December 2018.<br><br>Property services are issuing an email to all relevant officers to ensure that the secure doors are properly secured and locked. Implemented<br><br>There will be a new contract for lifts in public buildings and relevant risk assessment supplied to the new contractor. |
| 4 | High (RED) | **Fire Risk Assessments Action Plan**<br><br>The findings are that: -<br><br>• According to the 2014 action plan there are a number of items incomplete especially regarding housing.<br>• There are no public buildings such as Parkside in Bromsgrove mentioned within the 2014 action plan.<br>• There is a sheet being filled in | There seems to be no control in place on the fire risk assessments and risk management which could potential have far reaching implications e.g. corporate manslaughter charges if there was an incident. | To update the 2014 action plan to include all public buildings for both councils and to ensure that it is up to date to mirror the actual fire risk assessments that have been filled in.<br><br>It is recommended to have regular meetings regarding the process on the action plan to ensure controls are in place and to create an audit trail through the minutes. | **Responsible Manager:**<br>**Senior Contracts Manager**<br><br>An IT system has been sourced and will be part of the asset management system implementation that Senior Contracts Manager is leading on and will enable better maintenance of records and data. Public buildings will be managed centrally. Budget bid for dedicated system linking to PPL transfer in-house.<br><br>**HR& OD Manager**<br>**Facilities Management**<br>- **Property Services** |

| Ref. | Priority | Finding | Risk | Recommendation | Management Response and Action Plan |
|---|---|---|---|---|---|
| | | by housing and a sheet being filled in by place partnership.<br>• There is a high risk item set in 2016 which was not complete as of 11th June 2018. Review date stated mentions 2019.<br>• Risk assessments are not being completed frequently. | | To ensure 'high risk' items are updated and dealt with in as a priority and it a timely manner. | - **Place Partnership**<br>- **Housing**<br><br>**Implementation date:**<br>Bromsgrove to review in October/November 2019.<br><br>Place Partnership will no longer be carrying out this work post 31st march 2019. It is therefore intended that processes and procedures will be established as part of the Officer in Charge process to ensure that all fire safety checks are carried out in a timely and compliant way by the transfer date.<br><br>It is also intended that all officers with responsibility for FRAs will review risk assessment and action plans and training will be delivered where required.<br><br>Health checks are currently being carried out in the Housing Schemes and new FRAs being developed for High Risk Housing |
| 5 | High (RED) | **Fire Alarms**<br>There is no consistency in how often the test is carried out. In August 2017 for instance it was noticeable that the test was only carried out once; there is also other occasion during the year of 2017 where tests have been infrequent. | **Fire Alarms**<br>If the tests are not carried out within a 6 month period there is the potential that the site is non-compliant and would fall out of British Standards 5839. This could lead to financial implications, council reputational damage and potential danger to life. The council could also be deemed non-compliant to fire safety | To ensure a control is in place at both councils to carry out a weekly fire alarm test and record it to comply within British Standards 5839. If a test is not completed on a weekly basis then there needs to be justification to support why it was not carried out in case a fire officer visits the site and questions it. | **Responsible Manager:**<br>**Facilities Management**<br>Property Management – BDC<br><br>**Implementation date:**<br>BDC – Implemented<br><br>To create a sub group to work through recommendations and give a clear plan by April 2019. Group to feature Health and Safety Advisor, Facilities and be supported by Head of Legal Services and Head of |

# AUDIT, STANDARDS AND GOVERNANCE COMMITTEE

| Ref. | Priority | Finding | Risk | Recommendation | Management Response and Action Plan |
|---|---|---|---|---|---|
| | | | regulations. | | Community Services. This group will also review officer behaviour through fire drills to ensure compliance. |
| | | **Fire Drills : - Bromsgrove District Council**<br>For the Bromsgrove District Council Depot evidence suggests that the latest fire drill was completed on 23/5/2014. The follow up should have been completed in November 2014. This did not occur and is non-compliant.<br><br>At the Parkside site the evidence provided shows that the last live fire drill was performed in October 2017. This should have been followed up in April 2018. This is now non-compliant. | **Fire drills: -**<br>The 10 minute limit that the building should be cleared of all personnel may be breached and there could pockets of staff and others in the building unaccounted for potentially leading to unnecessary searches and potential threat to life. Poor communication could lead to confusion and whether all personnel are clear of the building. | Bromsgrove District Council needs to establish a requirement to complete a fire test regularly to remain within compliance for fire safety regulations.<br><br>It is recommended the depot start to commence fire drills within a 6 month window to ensure that they are compliant and regiment the evacuation process for any fire Marshalls.<br><br>A process to be established where a designated fire warden is located next to one of the fire exits to ensure no unauthorised personnel re-enter the building until safe to do so.<br><br>Better planning to ensure that the fire alarms are tested on time and that the key is available and not moved.<br><br>A process is established to ensure all contractors sign a register when coming to work on site and that they have basic induction training to know where the fire evacuation point is.<br><br>It is recommended to have a systematic approach to ensuring all documentation is up-to-date at all times so that if departments change locations this does not impact on obtaining an assurance that everyone has left the building. | To deliver fire drills at all sites in Dec-18. |

# AUDIT, STANDARDS AND GOVERNANCE COMMITTEE

| Ref. | Priority | Finding | Risk | Recommendation | Management Response and Action Plan |
|---|---|---|---|---|---|
| 6 | Medium (AMBER) | **Action Plan Update**<br>Testing of the health and safety action plan found: -<br>• There is no version control within the action plan to state when it was last edited or modified.<br>• There is a lot of information which has a narrative as 'Out Of date' and no comments as to why the action is out of date or what has been put in its place.<br>• The target deadline date has been not been adhered to since the end of 2014.<br>• There are target dates in place but none of the targets set have been completed.<br>• The recommendations from the fire risk assessment and management perspective have not been completed according to the action plan.<br>• There is no tab specifically for 'Planning and Development'. There is no evidence of a planning and development within the action plan scope for the technological and innovative factors of the business. | If the action plan is not being used as a management tool and not being kept up-to-date people within the organisation will not know what is complete and what remains outstanding, potentially could lead to inaction and lost opportunity to develop. The absence of information within the action plan does not provide an assurance that work has been carried out this could also lead to misunderstanding and confusion. | The action plan should be treated as a key management tool driving the development of H&S and must be regularly updated with a systematic approach to enable a clear indication of progress. A version control must also be included and priorities need to be established e.g. fire risk assessments and management perspective.<br><br>To focus on getting any work 'Out of date' completed and to include a new tab saying 'Planning and development' as well as to include High/Medium/Low priority to assist the planning structure. | **Responsible Manager:**<br>**HR Manager**<br><br>Work will be actioned to combine all H&S Audits into a definitive action plan<br><br>**Implementation date:**<br>**April 2019**<br><br>Whilst a large amount of work has been taken from the 2014 action plan. An ambulation of plans will take place and used to go forward from April 2019. |
| 7 | Medium (AMBER) | **Financial Analysis and Training budget:**<br>• There is no centralised finance code dedicated for | The actual budget position is not correctly identified from a | To improve overview of the training budget use. To consider using cost | **Responsible Manager:**<br>**HR Manager in conjunction with Finance Director.** |

| Ref. | Priority | Finding | Risk | Recommendation | Management Response and Action Plan |
|---|---|---|---|---|---|
| | | Health and Safety.<br>• There is no system in place for showing value for money is being achieved on spend.<br>• The budget was overspent on a couple of occasions | corporate or service perspective potentially leading to overspends or the belief that there is no money available thus impacting on commitment accounting missed training opportunity. | centres for the training budget and Health and Safety to improve corporate oversight of expenditure. | There is a current review of corporate training budgets and the separation of H&S training in readiness for 2019/20.<br><br>**Implementation date:**<br>**April 2019** |
| 8 | Medium (AMBER) | **Induction Process**<br><br>The findings from the testing showed that: -<br>• No corporate training has been completed on a scheduled basis and there is evidence to show that even under the presumption that training was being carried out on a monthly basis there is no evidence that can prove this.<br>• Inductions have not been completed for a while; there is no review date or location included.<br>• There are blank entries and 'n' showing in the attendance of the training throughout the training document with no comments as to what was done to get staff on the training.<br>• No training has happened since 2017 due to limited resources.<br>There is no information being passed on to Human Resources from local teams to confirm what training that has been | Staff that do not receive relevant and timely training potentially leading to a breach of legalisation, risk of injury or even death in service.<br><br>With a fundamental issue with the communication between local teams and HR regarding staff training there is the potential for inconsistent working practices and reduced ability of vision for safeguarding staff. | **Training**<br><br>Design into the new HR training system to leaver's dates, start dates and a review date to enable local monitoring regarding the training from both a corporate and service level perspective leading to better communication between local departments and Human Resources.<br><br>To establish exception reporting to ensure comment are included in any fields that are blank or show 'n' on the training attendance. The frequency of induction training to be established.<br><br>Introduce self-serve training systems through e-learning and ensure all new employees complete mandatory induction training within 30 days. Probationary periods should not be signed off if mandatory training has not been satisfactorily completed. Existing staff to have mandatory training requirements identified for their roles and reported on an exceptions basis. | **Responsible Manager:**<br>**HR Manager**<br><br>**Implementation date:**<br>Looking at corporate induction process and currently under review. Consideration being given to hard copy and interactive learning.<br><br>Full review to be undertaken which is currently underway.<br><br>**July 2019** |

| Ref. | Priority | Finding | Risk | Recommendation | Management Response and Action Plan |
|---|---|---|---|---|---|
| | | completed. | | | |
| 9 | Medium (AMBER) | **Bespoke health and safety training**<br>• There is no systematic approach in reference to how the training is being recorded.<br>• There are dates in place for training for both supervisors and team leaders, but there is no evidence that training took place or who attended the training sessions.<br>• There is no review date in place for any training that was completed.<br>• There is no information that the employee in question still currently works for the Council. | Potential lack of adequate training and knowledge will result in errors being made leading to reputational damage and personal injury and non-compliance. | **Be-Spoke training**<br><br>To develop further the 2014 action plan to ensure all training is completed and recorded in a timely manner. Consider what the new system can provide in order to establish record integrity in regards to the current workforce training requirements, how it is reported and how potential training gaps can be identified. | **Responsible Manager:**<br>**HR Manager**<br><br>Continue to review and explore how training can be monitored and recorded on the HR 21 system. By the end of the first financial quarter we will have a better understanding of the budgets allocation and spend on training and training records.<br><br>**Implementation date:**<br>**July 2019** |
| **The newly appointed Senior Health and Safety Advisor formulated a comprehensive and robust plan to address the points identified above.** | | | | | |
| **Audit: General Data Processing Regulations** | | | | | |
| **Assurance: Moderate** | | | | | |
| 1 | High (RED) | **Awareness**<br><br>A significant proportion of elected Members across both Councils have not attended the sessions offered by the Councils for the purpose of informing them of the GDPR and their role in ensuring compliance. | Any Councillors who have not received the appropriate guidance and information relating to GDPR put the Councils at greater risk of a breach and the substantial financial penalties and reputational damage that could follow. | Ensure that receiving the necessary training and registering with the ICO is a compulsory part of Member induction for all new Councillors.<br><br>Remind those Councillors who have not yet attended training sessions that the Council requires them to attend - and remind them of the risks and consequences of a breach to both the | **Responsible Manager:**<br><br>Head of Legal, Equalities and Democratic Services<br><br>**Implementation Date:**<br><br>December 2018<br><br>During the municipal year there have been |

| Ref. | Priority | Finding | Risk | Recommendation | Management Response and Action Plan |
|---|---|---|---|---|---|
| | | | | Council and the Individual.<br><br>Provide a refresher course for Members relating to GDPR and Data Protection. Offer multiple dates for each Authority to maximise attendance. | two GDPR sessions delivered with a number of Members attending (12). The GDPR and Data Protection training has been discussed at all of the Member Development Steering Group meetings. A briefing note was issued to group leaders for them to discuss on 30th August 2018 along with subsequent copies and reminders at the Member Development meeting on 8th October 2018. |
| 2 | High (RED) | **Data Protection Officer**<br><br>There is a potential conflict of interest issue relating to the Data Protection Officer (in line with the EU Article 29 Working Party directive).<br><br>As the current Data Protection Officer in question has responsibility over ICT and HR, this potentially results in a conflict of interest. | As the role of the Data Protection Officer is to monitor internal compliance in addition to providing advice and information on data protection compliance, any conflict of interest within the role of the Data Protection Officer could result in challenge leading primarily to reputational damage, and also financial penalty in the event of a data breach. | Assess the potential for any conflicts of interest relating to the current post holding the role of Data Protection Officer.<br><br>Ensure that there are sufficient safeguards in place so that the current position of Data Protection Officer is not compromised with regards to any potential conflict of interest. | **Responsible Manager:**<br><br>Head of Transformation & Organisational Development<br><br>**Implementation Date:**<br><br>November 2018<br><br>The Head of Legal & Democratic Services or an appropriate substitute will be called upon to provide support in the event that the current Data Protection Officer is involved in an issue that is likely to result in a conflict of interest. |
| 3 | Medium (AMBER) | **Third Party Data Processes**<br><br>Not enough has been done to ensure that existing partners have been asked to provide assurance on how they safeguard and process data on the Council's behalf. To date, very few responses have been | Existing partners who process data on the Council's behalf may potentially not be compliant with the GDPR thereby increasing the risk of penalty in the event of a data breach. | Undertake an exercise to seek assurances from existing third party partners over their safeguarding and data processing arrangements. | **Responsible Manager:**<br>Procurement Manager<br><br>**Implementation Date:**<br><br>All Information Asset Owners (managers) |

| Ref. | Priority | Finding | Risk | Recommendation | Management Response and Action Plan |
|---|---|---|---|---|---|
| | | received.<br><br>Under GDPR both the Data Controller and Data Processor can have penalties imposed upon them in the event of a data breach. | | | were trained on their responsibilities with regards their data and given advice on contacting third party processors and ensuring all documentation (data processing agreements/contracts) were up to date. This was done in conjunction with the contracts team who assisted with contract wording and amendments.<br><br>The procurement process now includes a security questionnaire to help procuring managers understand the third parties competence with regards data protection.<br><br>DPIA's are also required to be completed and signed off for all new projects involving personal data. |
| **Audit: Universal Credits** | | | | | |
| **Assurance: Limited** | | | | | |
| **There has been DWP intervention with an agreed action plan to assist the service transformation.** | | | | | |
| 1 | High (RED) | **Processing Times**<br><br>Processing times for new housing benefit claims, council tax Support claims and change of circumstances are not been dealt with within a timely manner or within the DWP guidelines . Information published by DWP shows that the processing times increased in quarter 4, 2017/18 compared to quarter 3 2017/18 by 58% for Bromsgrove District Council. | Reputational damage for not meeting the government processing timescales. Sanctions imposed by DWP. Increased costs for employing temporary staff to assist in processing back logs of work. Staff's health and wellbeing. | Review the management and staff structure within the processing team to ensure the team have the correct expertise, knowledge and support to deliver the service.<br><br>Review staff training plans and ensure senior staff are available within the team to answer questions and mentor staff.<br><br>Review the job description for the | **Responsible Manager:**<br><br>Assistant Financial Support Manager (Welfare Support)<br><br>**Actions:**<br>An interim revised management structure has been implemented with the benefits responsibility being separated from the customer services manager vacant role and an experienced benefits manager appointed to this role. |

# AUDIT, STANDARDS AND GOVERNANCE COMMITTEE

| Ref. | Priority | Finding | Risk | Recommendation | Management Response and Action Plan |
|---|---|---|---|---|---|
| | | Meetings have taken place with DWP regarding the timescales and actions have been put in place to clear the back log.<br><br>In the last re-structure within the benefits team. The processing section lost experienced staff to other sections within the council as well as the Financial Independence Team which this new role was being advertised at a higher grade. This left a huge knowledge gap within the processing team and new staff needed to be recruited. The lack of experience, knowledge within the current team has impacted on the speed that claims are processed.<br><br>The performance measures shown on the Orb show performance information within the operational and strategic measures. The last comment recorded for Bromsgrove District Council was in December 2016. The measures do not give an accurate reflection or transparency to highlight if there are any processing issues.<br><br>There has also been several senior staff missing within the team for a time to support and monitor new staff due to | | Financial Support Officer role to ensure it entices the right skills and experience needed for the role.<br><br>Hold monthly one to one meetings with the processing team for new staff and regular one to one's for more experienced staff as well as regular meetings with the whole team to discuss work priorities and progress. Establish a set of key performance Indicators within the team and adapt measures on the Orb to reflect useful data. Pull the performance data for benefits together for transparency and review the use of this information as a management tool.<br><br>Agree a trigger for work volumes so if it hits the trigger, senior management are made aware and implement a contingency plan.<br><br>Review the processing procedure for documents received from DWP and look into the possibility of the Civica system being able to automatically deal with the correspondence from DWP.<br><br>Address all actions set by DWP and on the action plan and continue to monitor Processing timescales within the team. | In conjunction with the DWP a further review has provided more support to the officers, Including additional management support. This exercise has included a review of job descriptions and allocation of resources.<br><br>Existing measures have been revised. A new set of measures have been created to include indicators of speed of processing and outstanding work volumes. The revised measures will allow development of trigger points for action in relation to back logs.<br><br>We are constantly looking at ways to improve Civica and system use. This has proved difficult historically due to resourcing but we now have a senior system support officer in post that will be responsible for system development. The officer will carry out a full review of the use of the system over the forthcoming financial year<br><br>**Implementation date:**<br><br>Resource Review –undertaken by May 2019 |

| Ref. | Priority | Finding | Risk | Recommendation | Management Response and Action Plan |
|---|---|---|---|---|---|
| | | sickness, agile working and the team structure. This has led to a lack of processing leadership and concern over the health and wellbeing of staff due to work volumes and lack of motivation within the team.<br><br>Due to the back log of claims, temporary agency staff have been recruited. On occasions claims in the back log still cannot be awarded as information is missing causing further delays. | | Review the working environment for the processing team and develop the level of competency and knowledge within the team. | Revised Operational Measures 1st April 2019<br><br>Civica System Review – 31st March 2020 |
| 2 | High (RED) | **Volume of correspondence**<br><br>The testing identified a large volume of correspondence from DWP within the benefit teams work queues waiting to be processed such as revised notifications when earnings alter each month. This is particularly common for customers who are on zero hour contracts. If there are deductions for loans, advances from Universal Credit awards then revised notifications are issued even though this change does not affect either the Council Tax or Housing Benefit award as they still require an officer to look at document to ascertain this. | Potential impact on work load for the recovery team if customers are overpaid. Potential for complaints from customers caused by the delay in the processing causing reputational damage and the potential for inaccurate assessments. | Review the current process for processing the correspondence from DWP to filter out correspondence that does not require any action (e.g. a triage) and look into the possibility of the Civica system being able to automate the correspondence from DWP. | **Responsible Manager:**<br><br>Assistant Financial Support Manager (Welfare Support)<br><br>**Actions:**<br><br>We cannot control the volume of change of circumstances we receive from the DWP. However we are improving automation levels through Civica. Where claims, or historic notifications have created an exception, no future notifications for that claim can be processed automatically until the exception is cleared. Changes to procedures have been introduced to ensure exceptions are cleared daily; this will increase the level of automation.<br><br>The improvements to automation and monitoring of exceptions will improve speed of processing figures and |

| Ref. | Priority | Finding | Risk | Recommendation | Management Response and Action Plan |
|---|---|---|---|---|---|
| | | | | | automation levels.<br><br>**Implementation date:**<br><br>Changes implemented May 2019. |
| 3 | High (RED) | **Errors due to lack of accuracy**<br><br>No quality checks were carried out in the month of September due to other priorities within the Quality Assurance & Improvement Team and staff sickness. These checks are valuable as the Quality Assurance Team have identified claims that have not been processed correctly and the average accuracy rate on claims based on the information provided on the 24th October 2018, ranged from 38% to 92% and the average being 71%.<br><br>All monitoring is carried out by the Quality Assurance Team and no monitoring is being carried out within the processing team.<br><br>There is no evidence of any KPI's set, measured or reported against for accuracy within the processing team.<br><br>The open office environment can be distracting and processing staff have to cover | Potential for the award to be incorrect which could result in a customer complaint and reputational damage. | Implement KPI's within the quality assurance team on the number of checks per month. Share with line managers any issues found so that they can be addressed with the individual and monitor performance to ensure actions have been addressed.<br><br>Financial Support Services Welfare Team Manager to introduce monitoring within the team to check work is being carried out within timescales, correctly & identifies training needs.<br><br>Review the working environment for officers processing claims and introduce yearly appraisals/PDR, regular one to ones and staff training plans and ensure staff are keeping them up | **Responsible Manager:**<br><br>Assistant Financial Support Manager (Quality & Improvement)<br><br>**Actions:**<br><br>The interim structure provides additional resource in the quality assurance team to ensure that improvements are made within the teams.<br><br>We implemented new Quality Checking Guidance on the 1st January 2019. This tells officers levels of quality checks that will be completed based on their performance and how feedback will be given.<br><br>We will look to implement quality checks within the team itself once reporting lines have been decided. These could be completed using the Quality Check module within Civica and can be done instantly once assessment has been completed.<br><br>**Implementation date:**<br><br>31st January 2019 & 30th April 2019 |

| Ref. | Priority | Finding | Risk | Recommendation | Management Response and Action Plan |
|---|---|---|---|---|---|
| | | phones and provide lunch cover on the counter which is reducing the time for them to process claims.<br><br>While this is not a direct impact of Universal Credit the lack of knowledge and experience within the processing team has impacted on the processing of claims. All staff have training plans but there was no evidence these had been reviewed or that regular one to ones were taking place. There is currently no corporate policy that annual PDR's have to take place.<br><br>Lack of support and guidance for new staff due to experienced staff leaving the team and availability of senior staff has also been a factor. | | | |
| 4 | Medium (AMBER) | **Personal Budgeting Support (PBS) & removal of PBS funding**<br><br>It was identified that there were outstanding personal budget support requests that had not been contacted for an appointment for Bromsgrove District Council.<br><br>Customers failing to attend appointments for personal | The key risk is reputational damage followed by potential breach of contract with the DWP. | Prioritise making contact with the customers who have been awaiting support. This is to ensure the organisation is meeting its contractual obligations to DWP. A recommended time frame needs to be set for the support requests that are outstanding and for all future claims as a standard but realistic operation. | **Responsible Manager:**<br>Senior Financial Support officer.<br><br>**Actions:**<br>Due to outstanding work there was a need for the Financial Independence Team to support the processing staff. This need has decreased now.<br><br>Appointments are arranged with customers who require personal budgeting support, due to the high level of none attendance |

| Ref. | Priority | Finding | Risk | Recommendation | Management Response and Action Plan |
|---|---|---|---|---|---|
| | | budgeting support or unable to contact the customer to make the appointment.<br><br>The Personal Budgeting Support is currently being delivered by the Financial Independence and funded by the DWP which will cease in April 2019. The responsibility is being passed to the Citizen Advice who will deliver the service solely from April 2019. | | Assess the business impact the loss of funding will have on the Financial Independence Team from April 2019. | we are double booking appointments but making sure there is cover if all people attend.<br><br>We will be looking to review the Financial Independence Officer job role as part of the Personal Budgeting Support funding removal and as part of the wider structure review.<br><br>**Implementation Date:**<br>30th September 2019 |
| 5 | Medium (AMBER) | **UC impact on Debt Recovery**<br><br>Unable to provide assurance that UC is not having an impact on Council Tax recovery as the reason for the debt is not recorded by the recovery team.<br><br>Universal Credit has impacted on the recovery for customers who were placed in temporary accommodation prior to April 2018. The financial information provided by DWP is not clear and requires manual work to identify which customer the funds relate to, in order to transfer the funds into the correct account. The correct process is time consuming. | Potential emerging risk as this has the possibility of growing experientially as the scheme matures. | Explore system to see if management information can be gathered to assess the risk.<br><br>Review the process for the collection of temporary accommodation funds to see if the process could be made more efficient. | **Responsible Manager:**<br><br>Financial Support Manager<br><br>**Actions:**<br>Reports can be run to identify recovery rates for current and former Council Tax support claimants – these can be interrogated to determine whether the claimant is in receipt of Universal Credit and review the impact of Universal Credit on collection of Council Tax arrears.<br><br>The process for making payments to cases within temporary accommodation and dispersed units will be reviewed following the implementation of the new Housing System, as tenants of dispersed units are included in the existing processes<br><br>**Implementation date:**<br><br>31st March 2020 (Awaiting new housing |

| Ref. | Priority | Finding | Risk | Recommendation | Management Response and Action Plan |
|---|---|---|---|---|---|
| | | | | | system) |
| **There has been DWP intervention with an agreed action plan to assist the service transformation.** | | | | | |
| **Audit: On / Off Street Parking** | | | | | |
| **Assurance: Significant** | | | | | |
| 1 | Medium (AMBER) | **Value for Money**<br><br>It is difficult to assess value for money using the current financial system. There is no easy way of identifying if or where savings have been made year on year and what the make up of the costs are although overall cost figures can be seen.<br><br>A general analysis of the costs expenditure and PCNs issued over the last three years found:<br><br>• Per Clause 4.3 of the Service Level budgets should be discussed and set with Wychavon District Council each year. Currently this is not being undertaken.<br>• There has been no consistent coding of Income and Expenditure in order to compare like for like | Financial loss if savings are not made and costs are not kept to a minimum regardless of who is running the service. Inaccurate or incomplete management information could potentially lead to poor management decisions. | In order to fully understand if the service being provided by Wychavon District Council is providing value for money then a full breakdown of income and expenditure is required.<br><br>This needs to include all costs not just the monetary costs for example resource time incurred by Bromsgrove District Council in the monitoring of the contract, lost income incurred from the turnover of staff/sickness.<br><br>The review needs to also take into account what the Service Level Agreement identifies as the service provided and what the actual service Wychavon District Council now provides and whether this has evolved over the course of the agreement.<br><br>The costs of the service then need to be analysed to identify potential savings (if there are any).<br><br>The relationship that has developed | **Responsible Manager:**<br><br>Environmental Services Manager<br><br>A review will be undertaken with Wychavon District Council to identify any changes and amendments to the original SLA including a review of the original breakdown of expenditure.<br><br>Quarterly financial meetings to take place with Wychavon to monitor costs and performance<br><br>**Implementation date:**<br><br>29th March 2019 |

| Ref. | Priority | Finding | Risk | Recommendation | Management Response and Action Plan |
|---|---|---|---|---|---|
| | | information. There has also been miscoding of income.<br>• There is no breakdown of costs from the invoices received from Wychavon District Council. The total sum is placed against the Other Local Authorities Code. In the case of the Quarter 1 invoice for Bromsgrove the breakdown sheet was different to the invoice that had been paid. In this case it was the invoice that was correct but these are never checked.<br>• Over the last three years there has been a steady increase in the number of PCNs issued. However Cancellations and write-offs have remained constant.<br>Without a full analysis of expenditure it is difficult to see where future savings could be made if there needs to be any.<br><br>The goodwill that has been built up over the contract also needs to be considered and quantified in any decisions taken. | | between the parties the knowledge of the districts, the timeliness of responses to requests for information and the understanding of Members roles within a Local Authority environment all need to be considered along side the cost of the service. | |

# AUDIT, STANDARDS AND GOVERNANCE COMMITTEE

| Ref. | Priority | Finding | Risk | Recommendation | Management Response and Action Plan |
|---|---|---|---|---|---|
| **Audit: Council Tax** | | | | | |
| **Assurance: Significant** | | | | | |
| 1 | Medium (AMBER) | **Discount/ Exemption Reviews**<br><br>There have not been any formal reviews of ongoing discounts and exemptions during the financial period. There is currently no formal procedure for periodic reviews of discount/ exemption types in accordance with a defined schedule.<br><br>Some discounts/exemptions are given on a varying limited time basis, whereby the end date of the discount/ exemption is defined based on available information, e.g. student disregards during the period of the student's course. However, the Civica OpenRevenues system does not automatically cancel these discounts/ exemptions once the defined period has elapsed. A system report must be generated, and the relief must be cancelled manually by the assessor. Testing indicated that there are issues with this, and one instance of a student disregard continuing when it shouldn't was found during a review of ongoing reductions. | Failure to ensure discounts and exemptions are managed in accordance with defined procedures and legislative requirements, resulting in financial loss for the Councils, and potential reputational damage. | To develop a schedule for reviewing ongoing discounts/ exemptions on a periodic basis, and ensure reductions to customer bills are removed in a timely manner once they are no longer required. | **Management Response:**<br><br>A review schedule is currently being developed. Implementation is planned for April 2019, with completion of the discount/ exemption reviews expected 31st March 2020.<br><br>**Responsible Officer:**<br>Financial Support Services Manager<br><br>**Implementation Date:**<br>Implementation April 2019 and completion by end March |

| Ref. | Priority | Finding | Risk | Recommendation | Management Response and Action Plan |
|---|---|---|---|---|---|
| 2 | Medium (AMBER) | **Customer Account Notes**<br><br>A random sample of 25 accounts with ongoing discounts/ exemptions at the time of the audit work for both authorities identified some issues with the lack of assessor notes to clarify and justify decisions made. | Failure to fully document the decision making process in applying discounts/ exemptions, resulting in a potential lack of clarity, transparency and reputational damage. | Remind staff of the need to ensure all decision making actions are fully documented in the relevant customer account. To consider further officer training for ensuring a full audit trail is documented and easily accessible on the Civica OpenRevenues system. | **Management Response:**<br>Agreed. Staff to be reminded of the need to ensure that all relevant information is held.<br><br>**Responsible Manager:**<br>Financial Support Services Manager<br><br>**Implementation Date:**<br>w/c 25/02/19. |
| 3 | Medium (AMBER) | **Ledger Reconciliations**<br><br>Monthly reconciliations are being completed for the posting of cash payments to the Civica ledger and OpenRevenues systems for both authorities. However, historical discrepancies have not yet been amended on the ledger to account for prior year transactions for Bromsgrove District Council. | Failure to ensure ledger transactions are accurate, resulting in potential material inaccuracies in reported management information, leading to reputational damage and financial loss if information is relied upon for financial decision making purposes. | To ensure all reconciliation discrepancies are resolved in a timely manner, so that transactions recorded on the general ledger are accurate and can be relied upon for management reporting purposes. | **Management Response:**<br>Agreed. All discrepancies identified should be resolved by the following monthly reconciliation takes place<br><br>**Responsible Manager:**<br>Financial Services Manager<br><br>**Implementation Date:**<br>30/05/19 |
| **Audit: NNDR** | | | | | |
| **Assurance: Significant** | | | | | |
| 1 | Medium (AMBER) | **Website Pages**<br><br>There are aspects missing to aid the customer with self-service.<br><br>Bromsgrove has no change of address form but does have a link to online self-service portal. | Risk of providing out of date information and causing customers to take up resources through staff time when they could self-serve potentially leading to reputation damage. | To update and review the web pages to enable customers to self-serve easily, to ensure that the webpages contain all relevant information. | **Management Response:**<br><br>This will be addressed with the development of the online portal.<br><br>**Responsible Officer:**<br>Financial Support Services Manager<br><br>**Implementation Date:**<br>April 2019 |

| Ref. | Priority | Finding | Risk | Recommendation | Management Response and Action Plan |
|---|---|---|---|---|---|
| | | In addition, not all available reliefs and exemptions are available on the Council websites, e.g. pub relief. | | | |
| 2 | Medium (AMBER) | **Forms**<br><br>All forms which request information need to be reviewed to ensure compliance with the General Data Protection Regulations (GDPR), which came into effect May 2018. | Potential risk of not complying with requirements of the data protection legislation. | Review and alter forms to comply with General Data Protection Regulations. | **Management Response:**<br><br>All existing forms will be reviewed to ensure compliance with standards as part of the development of the online portal.<br><br>**Responsible Officer:**<br>Financial Support Services Manager<br><br>**Implementation Date**<br>April 2019 |
| 3 | Medium (AMBER) | **Formal Reviews of Reliefs/ Exemptions**<br><br>There is no formal schedule for reviewing all ongoing reliefs and exemptions to ensure ongoing entitlement.<br><br>In addition there is no formal guidance for defining and documenting the decision making process for awarding discretionary charitable reliefs. | There is a risk that exemptions, reliefs and discounts are being applied either incorrectly or are continuing past their 'end' date, potentially leading to a financial loss. | To develop and implement a formal plan for reviewing all reliefs and exemptions in accordance with a defined schedule.<br><br>To ensure there is suitable formal guidance in place for reviewing discretionary reliefs. | **Management Response:**<br><br>A review schedule is currently being developed. Implementation is planned for April 2019, with completion of the relief/ exemption reviews expected 31st March 2020.<br><br>Guidance for applying discretionary charitable relief will be developed in conjunction with the review schedule.<br><br>**Responsible Officer:**<br>Financial Support Services Manager<br><br>**Implementation Date:**<br>Implementation April 2019 and completion of the review process by end March 2020. |

| Ref. | Priority | Finding | Risk | Recommendation | Management Response and Action Plan |
|---|---|---|---|---|---|
| 4 | Medium (AMBER) | **Reconciliations**<br><br>Monthly reconciliations are being completed for the posting of cash payments to the Civica ledger and OpenRevenues systems. However, historical discrepancies have not yet been amended on the ledger to account for prior year transactions. | Management decisions may be affected by misleading management information, potentially resulting in financial loss or reputational damage for the authority. | To ensure all discrepancies are resolved in a timely manner, so that management information extracted from ledger transactions are accurate. | **Management Response:**<br>Agreed. All discrepancies identified in a monthly reconciliation to be identified and remedied by the following monthly reconciliation.<br><br>**Responsible Officer:**<br>Financial Services Manager<br><br>**Implementation Date:**<br>30/05/19 |
| **Audit: Housing Benefits** | | | | | |
| **Assurance: Limited** | | | | | |
| **There has been DWP intervention with an agreed action plan to assist the service transformation.** | | | | | |
| 1 | High (RED) | **Claims not being made defective / processing times**<br><br>Testing identified that not all claims were being made defective 30 days after the request for information in order to process the claim and information still needed to be sourced 3 months after the claims was submitted. This had already been identified as a possible issue which has been confirmed by the testing.<br><br>There were 2 claims where the surnames were different on the application form to what had been recorded on the benefit system with no file note to | Potential for inaccurate reporting of processing timescales. Reputational damage for not meeting the government processing timescales. Sanctions imposed by DWP. | Undertake re-fresher training with the processing team.<br><br>Monitor claims.<br><br>Implement actions as advised in the Universal Credit Impact report.<br><br>Produce a report that can pull off data showing new claims and change of circumstance processing times that do not require cleansing before submitted to the DWP. | **Management Response:**<br><br>There was a long period of 2018/19 where absenteeism amongst the Benefits Management team was a problem. This caused some housekeeping tasks to slip as 1 senior officer was responsible for 30 officers.<br><br>We now have a stable management team following the interim structure changes and there are 3 team leaders each of whom are responsible for a maximum of 11 officers. Additionally we have an assistant manager and a customer support manager both overseeing the operational and strategic management of the team. |

| Ref. | Priority | Finding | Risk | Recommendation | Management Response and Action Plan |
|---|---|---|---|---|---|
| | | acknowledge the difference.<br>There was a postcode that was difference on the application form to what had been recorded on the system.<br><br>A child's surname had been spelt incorrectly on the system<br><br>The processing times have already been highlighted as an issue under the Universal Credit impact audit 2018/19. Actions have been put in place to reduce the processing times and are being closely monitored.<br><br>The report showing the processing times is checked and cleansed, removing the council tax support claims and checking for any abnormalities before the figures are reported to DWP.<br><br>There were 3 cases identified during the testing that due to a system error at Victoria Forms resulted in a delay in receiving the application forms. This was identified as the date on the report differs from the date received on Civica. | | Liaise with Victoria Forms to identify the reason for the applications not being submitted the same day and to prevent any further delays without the team being made aware. | Reports are now run through Civica to identify cases where they should have been made defective. The team leaders issue reminders to individual officers to make claims defective and the importance of doing so has been highlighted to the entire team.<br><br>The issues raised regarding surname differences could be held on the system but through Core or Revenues.<br><br>We are currently working with Victoria Forms to improve the New Claim and make it more dynamic. We will also be looking into introducing the Change of Circumstance Form later this financial year once testing has been completed.<br><br>**Responsible Manager:**<br><br>Assistant Financial Support Manager<br><br>**Implementation Date:**<br>Completed |
| 2 | High (RED) | **Subsidy**<br><br>During the course of the audit it was identified that due to the | Loss of subsidy and the potential for reputational | Undertake a review of the causes of the errors and carry out training. | **Management Response:**<br>This has not been an issue for the team |

| Ref. | Priority | Finding | Risk | Recommendation | Management Response and Action Plan |
|---|---|---|---|---|---|
| | | number of claims which had resulted in a Local Authority error or Admin processing delay. The authorities will not be able to claim the subsidy resulting in a financial shortfall | damage. | | previously and is as a result of the previous absence of management.<br><br>The interim structure again will ensure that we have capacity to work alongside the Quality and Improvement team and monitor workloads, processing times and admin delay.<br><br>The Quality and Improvement team identify Local Authority Error/Admin Delay levels weekly to monitor. Again due to sickness and absenteeism last year within the Benefits Management team these concerns were not responded too.<br><br>We are conscious of the financial implication this can have and will ensure that this is a one off and that as per previous years this does not happen again.<br><br>**Responsible Manager:**<br><br>Assistant Financial Support Manager<br><br>Senior Quality and Improvement Officer<br><br>**Implementation Date:**<br><br>Completed |
| 3 | High (RED) | **Recovery of overpayments.**<br><br>The testing identified accounts that needed chasing. There were a number of accounts that had been sent to the DWP to | Lack of action resulting in delays in recovering debts, resulting in a failure to recover monies which could | Review the recovery process and procedures to ensure they remain fit for purpose. | **Management Response:**<br><br>A review of procedures for the Invoice Recovery of Housing Benefit overpayments has been implemented. |

| Ref. | Priority | Finding | Risk | Recommendation | Management Response and Action Plan |
|---|---|---|---|---|---|
| | | recover from the claimants UC. However, no response had been received from the DWP to advise if the recovery could be taken from the award. There are some Housing Benefit Overpayments that need action to transfer the information to the sundry debtor team to start the process to recover the money.<br>The action from the 2017/18 audit to revise the operational measures for Housing Benefit overpayment and revision to working procedures to ensure timely notification of debt cases not progressing through recovery remains outstanding. | lead to financial loss and reputational damage. | Ensure there is closer monitoring and exercising of recovery to claim back over paid benefit. | An initial high level flow for invoice recovery has been developed. This flow has determined the points in the process which can be automated, to ensure that recovery action has been taken promptly, and methods for reporting exceptions to team members for the correction of collection issues.<br><br>The flow also includes review points for identifying outstanding referrals to DWP and Direct Earnings Attachments where payments have not been made.<br><br>The revised processes will be implemented in the second quarter of 2019/20<br><br>The transfer of Housing Benefit overpayments to the Sundry Debt system for invoice recovery has been frustrated due to work pressures that developed during 2018/19. The implementation of Universal Credit, and the loss of a number of experienced assessment officers impacted on the ability to maintain performance and, on advice from DWP, resources were targeted to the assessment of New Claims and Change of Circs.<br><br>Overpayments not in recovery were not processed during this period. The work pressures have been addressed and the appointment of new Team Leaders within the Housing Benefit Team has increased the resource available for exception |

| Ref. | Priority | Finding | Risk | Recommendation | Management Response and Action Plan |
|---|---|---|---|---|---|
| | | | | | testing. This has enabled a process for monitoring of these debts to be implemented commencing in May 2019<br><br>**Responsible Manager:**<br><br>Financial Support Services Manager<br>**Implementation Date:**<br><br>30 September 2019 |
| 4 | High (RED) | **Classification**<br><br>Testing identified overpayments that the classification has had to be manually adjusted, due to the customers going onto UC. This is to ensure the subsidy is not claimed. The Quality Assurance team are carrying out these manual adjustments which is due to be completed by the 30/04/2019. | Failure to complete this exercise may result in an inability to claim the correct subsidy. | Monitor the activity against the action plan to ensure the work is on track for completion at the end of April 2019 and ensure there is a contingency in place if the monitoring is indicating a short fall. | **Management Response:**<br>Reclassification has been completed 2nd week April 2019.<br><br>This issue was caused by Civica Open Revenues and its treatment of the 2 week run on from Housing Benefit to Universal Credit. The software function is now working and the historic errors/issues have been corrected.<br><br>**Responsible Manager:**<br><br>Senior Quality and Improvement Officer<br><br>**Implementation Date:**<br><br>Completed |
| 5 | Medium (AMBER) | **Write Off's**<br><br>The action was to remind the team to ensure write off | Risk of financial loss in instances where money is | Need to consider cover for key roles when there is a long period of absence | **Management Response:** |

| Ref. | Priority | Finding | Risk | Recommendation | Management Response and Action Plan |
|---|---|---|---|---|---|
| | | procedures are adhered to and actions are documented.<br><br>2018/19 follow up found that this action has not been completed due to the absence of the income team leader. | written off when there is a possibility of recovering it in a reasonable timeframe, potentially leading to reputational damage. | to ensure the service can function efficiently. | Action was not completed during 2018/19 year due to the absence of the responsible manager.<br><br>Controls for the completion of Audit actions for future year have been implemented with Audit actions recorded within the individual team's Action and Development Plans.<br><br>**Responsible Manager:**<br><br>Financial Support Services Manager<br><br>**Implementation Date:**<br>June 30th 2019 |
| **There has been DWP intervention with an agreed action plan to assist the service transformation.** | | | | | |
| **Audit: Procurement** | | | | | |
| **Assurance: Limited** | | | | | |
| 1 | High (RED) | **Training control**<br><br>Testing identified that there had been no procurement training carried out prior to April 2018. In relation to a query raised by a Member testing confirmed that that an individual conducted work on the scoring matrix and tender prior to receiving relevant training.<br><br>Although training has been completed since April 2018, it is the responsibility of the services | Lack of clear guidance potentially leading to inappropriate procurement activities which are not in accordance with corporate or legislative requirements, potentially resulting in financial penalty and reputational damage. | It is recommended to assess the current controls that are in place in relation to ensuring the most appropriate staff is trained.<br><br>Services evaluate the current level of support and training that is available to staff and tailor future requirement to ensure training is provided in a timely manner and sufficient logs are kept. | **Responsible Officer: -**<br>Team Leader – Contracts and Commercial<br><br>**Implementation Date: -**<br>August 2019<br><br>Checks to be introduced on training undertaken by staff involved in procurement – initial declaration of interest form (see below) to ask for this information and for staff to identify any additional training needs which the procurement team can then address. |

| Ref. | Priority | Finding | Risk | Recommendation | Management Response and Action Plan |
|---|---|---|---|---|---|
| | | to contact procurement to arrange training sessions on an ad-hoc basis for new staff / staff undertaking procurement for the first time which does not always take place in a timely manner.<br><br>Procurement have circulated to heads of services lists of staff who have attended training – but for services to identify gaps and ensure attendance | | | |
| 2 | High (RED) | **Collusion**<br><br>Testing identified a lack of control over spotting possible collusion of staff with the contractors in aim to aid procurement bids. It was found that there is no declaration form in place to keep stored on file and it is based on a notice of trust which due to the nature of procurement being a high risk area for fraud to take place presents a risk to the council.<br><br>It was also identified that it is common for staff to have knowledge of / links to potential contractors due to building a rapport with existing suppliers or networking / soft-market testing. Staff only be expected to remove themselves from a process if the link was personal rather than professional which | Lack of clear guidance or controls potentially leading to collusion or fraud, potentially resulting in financial implications, invalid contracts and reputational damage. | It is recommended that staff are fully briefed about declarations and that referees quoted on tenders need to be totally independent. Under no circumstances should there be any personal link to the contractor for staff undertaking a tendering process. Staff with any direct link to the contractor is to be removed from the process. Any deliberate breach of declaration to be investigated with the potential result being a disciplinary hearing. | **Responsible Officer: -**<br>Team Leader – Contracts and Commercial<br><br>**Implementation Date: -**<br>August 2019<br><br>New declaration of interest forms to be introduced asking all staff involved in procurement to declare any personal interest / links to potential suppliers. Responses to be held with procurement documents to provide clear audit trail.<br><br>Price scoring to be undertaken by procurement and/or finance teams. Service team undertaking quality scoring to have no knowledge of price score before quality scores are determined. |

| Ref. | Priority | Finding | Risk | Recommendation | Management Response and Action Plan |
|---|---|---|---|---|---|
| | | presents a lack of transparency and high risk of collusion. | | | |
| 3 | High (RED) | **Scoring Matrix – Above £25K**<br><br>From assessing the scoring matrix it was noticed that there are various versions in use as Service areas are using their own scoring matrix template design instead of the corporate scoring matrix, items above the £25k tend to be consulted with by the corporate procurement team. | There is risk that if Services are using their own matrix and not the agreed corporate matrix there is inconsistency in approach which could lead to challenge and reputational damage. | It is recommended that a review of the current matrix is undertaken to ensure it remains fit for purpose and the all Services use it to provide a uniformed approach for the organisation. Due to the amount of money involved it is also recommended spot checks are used. All deviations are to be sanctioned by the Corporate procurement team. | **Responsible Officer: -**<br>Team Leader – Contracts and Commercial<br><br>**Implementation Date: -**<br>August 2019<br><br>Scoring matrix to be reviewed and standardised. Any deviations to be discussed with and agreed by the procurement team.<br><br>Price scoring to be undertaken by finance / procurement team.<br><br>Procurement team to combine price and quality scores to give final score. |
| 4 | Medium (AMBER) | **Scoring Matrix – Under £25k**<br><br>It was found from the assessment that the scoring matrix is not spot checked if the value is under £25k. | There is risk that if Services are using their own matrix and not the agreed corporate matrix there is inconsistency in approach which could lead to challenge and reputational damage. | It is recommended to conduct spot checks on the scoring matrix for items below £25k to give assurance that the scoring matrix is accurate and fair. Any deviation to be sanctioned by Corporate Procurement Team. | **Responsible Officer: -**<br>Team Leader – Contracts and Commercial<br><br>**Implementation Date: -**<br>August 2019<br><br>Scoring matrix to be reviewed and standardised. Any deviations to be discussed with and agreed by the procurement team.<br><br>Price scoring to be undertaken by finance / procurement team.<br><br>Procurement team to combine price and quality scores to give final score. |

# AUDIT, STANDARDS AND GOVERNANCE COMMITTEE

| Ref. | Priority | Finding | Risk | Recommendation | Management Response and Action Plan |
|---|---|---|---|---|---|
| 5 | Medium (AMBER) | **Centralising Information Controls**<br><br>Testing indicated that the Orb is the central location point for items such as procedure manuals, but it is not being actively monitored or updated. Although located on the Orb there is no central location on the Orb for procurement.<br><br>Testing on the eProcurement system also identified attachments are not always attached to logs causing a risk of having inconsistency in the approach towards tenders and a lack of audit trail in place. | Lack of controls over centralised information could potentially lead to documentation being lost and not being kept updated and not being available to staff potentially leading to inappropriate actions, financial loss and reputation damage. | It is recommended to evaluate and review the way information is being stored in central locations and consider having a central location put on the Orb for procurement. | **Responsible Officer: -**<br>Team Leader – Contracts and Commercial<br><br>**Implementation Date: -**<br>August 2019<br><br>Procurement section of the Orb being reviewed and up-dated. |
| 6 | Medium (AMBER) | **Staff Training**<br><br>The assessment found that although there are training notes available dated October/November 2018, and full list of attendees for these sessions (and later mop-up sessions). No checks on understanding post-training or the current competency of staff that are managing procurement projects. | Lack of checks on understanding and training records of those managing procurement projects could lead to the council being criticised potentially leading to reputational damage and noncompliance with statutory requirements and local requirements. | A robust training and development programme to be implemented and delivered on an annual basis to ensure ongoing competency of procurement staff. | **Responsible Officer: -**<br>Team Leader – Contracts and Commercial<br><br>**Implementation Date: -**<br>August 2019<br><br>General procurement training to be repeated annually/on ad hoc basis as need arises.<br><br>More in-depth training programme to be developed and rolled out from Autumn 2019 with sessions covering topics such as specification development, scoring, and transparency and managing existing relationships within the procurement process. |

| Ref. | Priority | Finding | Risk | Recommendation | Management Response and Action Plan |
|---|---|---|---|---|---|
| | | | | | Post-training checks on understanding to be included.<br><br>Bespoke training sessions will continue to be made available to particular procurement project teams. |
| **Audit: Risk Management** | | | | | |
| **Assurance: Limited** | | | | | |
| **Zurich has been commissioned to assist with the compilation of the corporate risk register.** | | | | | |
| 1 | High (RED) | **Risk Management Group**<br><br>At the time of the audit no risk management group meetings had taken place for a long period of time.<br><br>However a meeting did take place after audit completed testing on the 20th May 2019. Although it is positive that a meeting took place there is still fundamental risk to the council at this time due to time it has taken for a meeting to take place since the last risk management group meeting. Unless there is consistency then there will still be continued risk. | Failure to monitor risks in accordance with the defined strategy, resulting in ineffective risks management practices, which could lead to reputational damage for the authority. | Risk Management Group meetings have commenced with the first one taking place on the 20th May 2019 and the hope is this will be a monthly occurrence for the first 6 months which will either then become monthly or quarterly.<br><br>This is a positive step forward however as separate risk meetings have proved ineffective in the past the Council to monitor these meetings for added value and effectiveness of aiding the Risk Management process and if they are found to be of no value then to consider alternative arrangements e.g. becomes a regular agenda item on the Corporate Management Team meeting | **Responsible Officer: -**<br><br>*Executive Director of Finance and Resources*<br><br>**Implementation Date: -**<br><br>Following meeting on 20th May 2019 2 further meetings have been arranged on a monthly basis to enable the group to:<br><br>• Review Zurich Municipal Health Check<br>• Receive training on 4Risk system<br><br>In addition health Check had been undertaken by Zurich Municipal.<br><br>Completed. |

# AUDIT, STANDARDS AND GOVERNANCE COMMITTEE

| Ref. | Priority | Finding | Risk | Recommendation | Management Response and Action Plan |
|---|---|---|---|---|---|
| 2 | High (RED) | **Corporate Risk Register updates**<br><br>As identified previously the 4risk system has not been regularly reviewed, updated or used as the central repository for risk management.<br><br>Although service areas are keeping their service risk register up to date to improve their specific areas, corporate risks are not being kept up to date on the 4risk system.<br><br>Testing identified that corporate risks in the 4Risk system was last reviewed in 2013/14 and was due a review on 31/1/2019 which at the time of testing was overdue.<br><br>It was also identified that 16 out of 16 actions within the corporate risks on the 4risk system still require action and each of the actions should have been implemented by the end of 2014.<br><br>Corporate risks are on a spreadsheet which gets presented to members but the main system for managing risk has not been kept up to date. | Omission of review information could result in challenges to the process, or instances where reviews are being missed which are not identifiable from the information provided, resulting in reputational damage for the authorities.<br><br>If the 4risk system is not being kept up to date re corporate risks it means that there is a potential lack of knowledge sharing occurring for staff which could lead to risks not being communicated potentially leading to reputational damage, challenges to the processes or instances where reviews are not able to be justified. | Management have already decided that the 4risk system is part of the future plans and is going to be an on-going project. Therefore the 4risk system to be reviewed on a quarterly basis to ensure that it remains fit for purpose and that the corporate risk registers are updated and remain up to date. | **Responsible Officer: -**<br>Executive Director of Finance and Resources<br><br>**Implementation Date: -**<br><br>The Corporate Risk Register on 4Risk has been updated to reflect the new corporate risks and is monitored by CMT etc. |

# AUDIT, STANDARDS AND GOVERNANCE COMMITTEE

| Ref. | Priority | Finding | Risk | Recommendation | Management Response and Action Plan |
|---|---|---|---|---|---|
| 3 | High (RED) | **Risk Management Training Information Available to Staff**<br><br>Testing found the orb has minimal training material available for staff to view and use as reference for risk management. Information held dates back to 2015 and staff training has not been undertaken since this time.<br><br>There is an option to self-teach staff in the use of the 4risk system within the system itself but there are no items available via the orb to highlight this facility. | A lack of reference material and training of staff could lead to staff being non-compliant with risk management requirements potentially leading to unacceptable or unidentified risk which could impact the reputation of the authority or have more serious consequences. | To assess the training material available to staff currently on the Orb for Risk Management and establish a folder where all risk management training material can be held and updated on a regular and timely basis. In addition to<br><br>Include information on the orb regarding self-learning on the 4risk system. | **Responsible Officer: -**<br>*Executive Director of Finance and Resources*<br><br>**Implementation Date: -**<br><br>September 2019 to commence risk training package across authority.<br><br>Risk group to be trained in June/July then roll out to organisation following update of material available. |
| 4 | Medium (AMBER) | **Portfolio Holder Monitoring**<br><br>From the previous audit and follow up it was found that there was no process for portfolio holder monitoring. | Reduced high level management challenge, and reduced understanding of the issues affecting the service resulting in reduced control, potentially leading to reputational damage for the authorities. | Establish processes to ensure new and existing Portfolio Holders are made aware of the current risks that have been identified for the Service and that these are regularly revisited. | **Responsible Officer: -**<br>*Executive Director of Finance and Resources*<br><br>**Implementation Date: -**<br><br>HOS to discuss with Portfolio Holder on a quarterly basis. |
| 5 | Medium (AMBER) | **Risk Management strategy**<br><br>After reviewing the Risk Management Strategy audit identified that there is no review date in place. | Risk Management is a high priority area within an organisation so without having an action plan it could lead to high priority items not being completed within a suitable timeframe and could | To review the current Risk Management Strategy and include review date controls<br><br>Consider including within the Strategy an action plan for the i training of staff | **Responsible Officer: -**<br>*Executive Director of Finance and Resources*<br><br>**Implementation Date: -**<br><br>December 2019 |

| Ref. | Priority | Finding | Risk | Recommendation | Management Response and Action Plan |
|---|---|---|---|---|---|
| | | | open the council to risk of reputational damage or death in service if certain risks are not identified.<br><br>There is also risk that without a strategy there is no goal for managing risk within the authority. | | |
| **Zurich has been commissioned to assist with the compilation of the corporate risk register.** | | | | | |
| **Audit: Transport** | | | | | |
| **Assurance: Limited** | | | | | |
| 1&2 | Medium (AMBER) | **Utilisation of Vehicles**<br><br>**Vehicle Tracking**<br>The ability to monitor utilisation of vehicles has improved with the part implementation of vehicle tracking. This system does provide a variety of vehicle management benefits but it is not installed across the fleet. On vehicles where it has been installed the usage is limited e.g. out of area usage, out of hour's usage, investigative work. | By not utilising the fleet or gathering key management information in regard to fleet usage there is the potential to make poor management decisions in regard to the replacement of vehicles and underutilisation of the available fleet leading to financial implications. | It is accepted that Tracker technology comes with associated costs. However, if it is to be used to its full capabilities then the level of monitoring would need to be increased and depending upon the success, extended across the fleet.<br><br>Whilst low mileage does not necessarily confirm poor utilisation, it does provide an indication which may warrant further investigation. This may provide scope for reducing vehicle costs e.g. rationalising vehicles, replacing hire vehicles with underutilised vehicles. For these reasons it is recommended that fuel monitoring is regularised across the | The existing vehicle tracker operational procedure would need to be reviewed in order to fully utilise the system. The existing procedure restricts the usage of this system. The reviewed procedure would need to reflect the full intent and our expectations by using the system to its full potential.<br>The proposed procedure will need to be reviewed in consultation with all parties and then communicated to all staff prior to implementation.<br><br>**Responsible manager:**<br>Environmental Services Manager<br><br>**Implementation date:**<br>Review date set for Sept 2019. Implementation by April 2020.<br><br>Fuel monitoring via the transport fleet |

| Ref. | Priority | Finding | Risk | Recommendation | Management Response and Action Plan |
|---|---|---|---|---|---|
| | | | | services with focus on exceptions e.g. low mileage, low mpg etc. | systems will only identify high usage if used in isolation.<br><br>With the appropriate changes to the existing tracker procedure to enable full utilisation of the systems potential by management team, the fuel usage is expected to reduce.<br><br>Fuel usage will also be further reduced by reviewing the vehicle replacement programme. The possibility of using alternative fuel powered vehicles, such as electric may be an option to consider for low mileage usage.<br><br>Managers and team leaders to be made aware of information that is available so that they can assess and monitor their team's fuel usage.<br><br>Individual reports can be produced for each vehicle<br><br>A full review of vehicle replacements is expected to be carried out by October 2019.<br><br>**Responsible manager:**<br>Environmental Services Manager<br>Workshop and Transport Manager<br><br>**Implementation date:**<br>October 2019 |
| 3 | Medium (AMBER) | **Vehicle Inventory**<br><br>Audit testing did find | Risk of vehicles not being | Records need to be reconciled and | Workshop and Transport Manager now has access to the MID records and this is checked every time a vehicle is purchased |

| Ref. | Priority | Finding | Risk | Recommendation | Management Response and Action Plan |
|---|---|---|---|---|---|
| | | inconsistencies between the insurance schedule and the fleet.<br>There is no regular reconciliation of the records other than when the insurance is renewed. | insured.<br>Assets not properly recorded & controlled. | then periodically reviewed to ensure consistency and compliance with statutory requirements. | or disposed of or under long term hire. Access to this system was only granted in March 2019<br><br>A recent audit identified all vehicles being used by the Housing sections. This information has been shared with Finance for accurate costing and reporting.<br><br>Completed in February 2019 and monitored monthly<br><br>**Responsible manager:**<br>Workshop and Transport Manager<br><br>**Implementation date:**<br>September 2019 |
| 4 | Medium (AMBER) | **Vehicle Service & Repair Records**<br><br>Audit testing confirmed that some vehicle files were incomplete & did not retain a history of servicing/repairs.<br><br>In the main this related to 'white fleet vehicles'. | Potential risk to operator's licence.<br><br>Reputational damage could occur in the event of an accident and potential for financial implications if the insurance was nullified. | Vehicle repair & maintenance records are in need of review. Clear guidelines should be applied for the standard of record keeping particularly for the 'white fleet.'<br><br>It may be appropriate to consider a computerised application to manage this area of work. | Workshops will have new Maintenance Planner Wall Charts with clearly allocated regular inspections for all of our white fleet. Monthly file checks to be undertaken by Workshop and Transport Manager to ensure paperwork is archived correctly - June 2019<br><br>A suitable computerised fleet management system is to be investigated – March 2020<br><br>**Responsible manager:**<br>Environmental Services Manager<br>Workshop and Transport Manager<br><br>**Implementation date:**<br>March 2020 |

# AUDIT, STANDARDS AND GOVERNANCE COMMITTEE

| Ref. | Priority | Finding | Risk | Recommendation | Management Response and Action Plan |
|---|---|---|---|---|---|
| 5 | Medium (AMBER) | **Accident Reporting**<br><br>A procedure is in place for accident reporting and electronic records are retained for recoding & monitoring purposes.<br><br>The records were reviewed against insurance claims & also a list of payments made to car body repairs.<br><br>The exercise confirmed inconsistencies between all records i.e.<br><br>• Insurance claims not recorded in the accident record<br>• Repair work carried out (as per creditor payments) not appearing in the accident record or insurance claims records | There is risk that all accidents are not properly recorded in which case;<br>• Management are not fully aware of all accidents arising in the fleet<br>• Costs of accidents may not be being recovered via insurance claims<br>• The service Risk ENV9 is not being effectively managed | All accidents or near misses must be reported in accordance with approved procedures to ensure that poor driving is properly addressed and, insurance claims are properly made. | If the repair costs are less than £250 then we do not put this through the insurance.<br><br>The procedure for reporting accidents is explained to all Environmental Services and Housing drivers at induction and they are reminded frequently at team meetings. All accidents and near misses are required to be reported to the Workshop.<br>All managers and team Leaders to ensure that their drivers report all accidents and near misses.<br><br>Workshop and Transport Manager has agreed that there have been some inconsistences over the last year these have been identified and a closer check of the reporting process is now in place. – June 2019<br><br>From now on repair costs and details will be added to the accident repot sheet.<br><br>Workshop and Transport Manager to write to all managers with guidance notes on the accident reporting procedure – September 2019<br><br>**Responsible manager:**<br>Workshop and Transport Manager<br><br>**Implementation date:**<br>September 2019 |

# AUDIT, STANDARDS AND GOVERNANCE COMMITTEE

| Ref. | Priority | Finding | Risk | Recommendation | Management Response and Action Plan |
|---|---|---|---|---|---|
| **Audit: Bromsgrove Energy Efficiency Fund (BEEF)** | | | | | |
| **Assurance: Moderate** | | | | | |
| 1 | Medium (AMBER) | **End of Scheme Report**<br><br>Although an interim report has been produced detailing grant award, levels of spend etc., a final (reconciliation) report has not been produced that confirms:<br><br>• The total number of cases assisted under the scheme, benefits achievements<br><br>• Actual spend on the scheme and any unspent balance that may be due to the council<br><br>Further audit work to reconcile the 'unspent' balance that was returned to the council proved unsatisfactory. | Members are not informed of the final outcome(s) of the scheme and there is the potential of financial loss if unused money is not refunded when due. | Whilst acknowledging that an interim report was produced for Cabinet it would be good practice for a final report to be produced to provide for information and transparency purposes. This exercise would also provide confirmation that any unspent balances are correctly calculated and returned to the Council. | **Responsible Manager**<br><br>Housing Strategy Manager<br><br>**Implementation date**<br><br>**August 2019**<br><br>We will provide an update to Cabinet that includes this information once the new provider is in place |
| 2 | Medium (AMBER) | **Documentation**<br>A review of a sample of applications & associated forms and supporting information revealed:<br>• eligibility questions (e.g. home ownership) were not clearly and consistently asked so were not clearly | Scheme documentation is not fit for purpose leading to reputational damage and unnecessary exposure to fraudulent activity and an inability to enforce if circumstances dictated. | Whilst the partner may have been responsible for drafting documentation a council representative should have reviewed this to ensure it was fit for purpose and captured all the required information in a consistent and appropriate manner. | **Responsible Manager**<br><br>Housing Strategy Manager<br><br>**Implementation date**<br><br>**August 2019**<br><br>Once the new provider is in place we will work with them to produce this |

| Ref. | Priority | Finding | Risk | Recommendation | Management Response and Action Plan |
|---|---|---|---|---|---|
| | | answered or in 37.5% of the applications reviewed (8) were not answered at all<br>• in two cases, documents in use actually related to other councils/schemes (e.g. Redditch Borough Council and the Warwickshire Scheme)<br>• terminology in use (e.g. reference to statutory bodies) was very out dated | | | documentation |
| 3 | Medium (AMBER) | **Application Processing**<br>A review of a sample of 8 cases revealed:<br>• There was insufficient evidence to confirm benefit awards & property ownership had been confirmed. Sample audit testing did confirm benefit awards & property ownership was satisfactory.<br>• Some cases were subject to approved discretionary approval although supporting | Failure to confirm eligibility of applicants could lead to fraudulent applications & funds not being targeted to the most vulnerable households.<br><br>For transparency purposes, an effective audit trail should be maintained to fully justify a discretionary award. | For transparency purposes all details to support discretionary approval should be retained | **Responsible Manager**<br><br>Housing Strategy Manager<br><br>**Implementation date**<br><br>**August 2019**<br><br>Once the new provider is in place we will establish a new record-keeping approach to this element of the scheme |

| Ref. | Priority | Finding | Risk | Recommendation | Management Response and Action Plan |
|---|---|---|---|---|---|
| | | records were incomplete i.e. verbal | | | |
| **Audit: Worcester Regulatory Services** | | | | | |
| **Assurance: Significant** | | | | | |
| 1 | Medium (AMBER) | **Complaints Register**<br><br>A review of the complaints register showed 'blanks' in the date completed field suggesting that this remained outstanding | Complaints remain unanswered leading to further complaints from the public and increasing the likelihood of reputational damage. | The quarterly review of complaints should include a check to confirm completeness of the register thereby providing an assurance that complaints are complete | The register is reviewed by the Head of Worcestershire Regulatory Services quarterly & the 'blanks' should have been checked out to ensure the complaint had been concluded. This will be done in future. The Head of Service agreed that the register be slightly amended to incorporate his initials to confirm that he had reviewed each complaint outcome as required by the Policy. |
| 2 | Medium (AMBER) | **Processing Timescales**<br><br>Audit testing did identify 4 (20%) of stage 2 investigations that were processed outside of the acceptable timescales | Processing timescales not met leading to further complaints and increasing the likelihood of reputational damage. | Whilst accepting that a complaints should be properly investigated & this may extend processing times every effort should be made to adhere to timescales | Looking back at calculations the one case in 2018/19 (1) was completed within 15 days & 2017/18 (6) was also completed within 15 days & so the real % was 10%. Given that there were none in 2018/19 then I do not propose to report as this financial year shows an improving picture. |
| **end** | | | | | |

# AUDIT, STANDARDS AND GOVERNANCE COMMITTEE

**APPENDIX 4**

## Follow Up

### Planned Follow Ups:

In order to continue to monitor progress of implementation, 'follow up' in respect of audit reports is logged The table provides an indication of the action taken against those audits and whether further follow up is planned. Commentary is provided on those audits that have already been followed up and audits in the process of being followed up.

For some audits undertaken each year follow-ups may not be necessary as these may be undertaken as part of the full audit. Other audits may not be time critical therefore will be prioritised as part of the overall work load so to minimise resource impact on the service area.

Follow up in connection with the core financials is undertaken as part of the routine audits that are performed during quarters 3 and 4.

### Follow Up Assurance:

In summary:

- 2017/18 reports; 2 follow up satisfied, and 1 review scheduled for Q4;
- 2018/19 report; 1 satisfied, 2 pending and 5 reviews scheduled for Q3;
- 2019/20 report; 1 scheduled for Q3.

# AUDIT, STANDARDS AND GOVERNANCE COMMITTEE

| Audit | Date Final Audit Report Issued | Service Area | Assurance | Number of High, Medium and Low priority Recommendations | Date to be 1st Followed up or outcome | 2nd Follow Up | 3rd Follow Up |
|---|---|---|---|---|---|---|---|
| | | | | | High and Medium Priorities 6mths after final report issued as long as implementation date has passed | High and Medium Priorities still outstanding 3mths after previous follow up as long as implementation date has passed | |
| **2017-18 Audits** | | | | | | | |
| Disabled Facilities Grants | 28th September 2017 | Community Services | Moderate | The report found 1 high priority and 2 medium priority recommendations in relation to Records retention and security, Registration of Land Charges and Private Sector Home Repairs Assistance policy. Only 1 medium priority recommendation related directly to Bromsgrove District Council. | The follow up in February 2018 found that the one medium priority recommendation was in progress and the policy update would be reported to Cabinet in June 2018. No evidence that this took place therefore further follow up to take place. Follow up planned 28th January 2019. | Follow up undertaken on the 28th January 2019 confirmed policy reporting before Members remained outstanding but is due to be reported to Executive June 2019. Follow up September 2019 confirmed reported to Executive June 2019**. No further follow up required.** | |
| Environmental Waste | 27th November 2017 | Environmental Services | Moderate | The report found 1 high and 4 medium priority recommendations in relation to Bulky Waste Receipt Books, Business Waste Charges, Fees and Charges, Bulky Waste quotes and Garden Waste Invoices. | Follow up January 2019 found the 4 medium priority recommendations were satisfied and the high priority recommendation was in progress pending further transformation of the Business Support Team re. reconciliation and controlled stationery. F**ollow up required in April 2019.** | This remaining recommendation will be followed-up as part of the 2019/20 Environmental Services (Bulky Waste) audit, **scheduled to take place in Q4**. | |
| Records Management | 5th January 2017 | Corporate | Limited | Reported 5 high and 1 medium priority recommendations; implementation of the information security policy, inventory of IT equipment, retention and disposal | Follow up February 2019 found 4 'high' and one 'medium' priority recommendations have been satisfactorily implemented with the final 'high' priority | Follow up in August 2019 confirming the confidential waste contract has been re-let. All waste is now either bagged or placed in | |

# AUDIT, STANDARDS AND GOVERNANCE COMMITTEE

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| | | | | schedule, confidential waste collection, storage of documents on the Orb and GCSx email accounts. | recommendation re. confidential waste to be to completed on the 1st April 2019 on the transfer of the responsibilities from PPL**.** | receptacles throughout sites and shredded on site as outstanding recommendation satisfied. **No further follow up required.** | |
| **2018-19 Audits** | | | | | | | |
| GDPR | 13th March 2019 | Corporate | Moderate | Reported 2 high and 2 medium (only 1 med in BDC) priorities in; Awareness, Data Protection Officer, and Third Party Data Processes. Follow up to be completed in 3 months | Follow up undertaken in August 2019. Outcome to be reported to **CMT in October 2019.** | | |
| On / Off Street Car Parking | 12th March 2019 | Environmental Services | Moderate | Reported 1 medium and 1 low priority recommendations in On Street Parking Cost to the Council and Value for Money. Follow up to be completed in 3 months | Follow up undertaken October 2019. Medium priority recommendation implemented. **No further follow up required.** | | |
| Transport (Fleet) | 19th June 2019 | Operations | Limited | Reported 7 'medium' priority recommendations in Extension of the use of vehicle trackers on the fleet, Fuel monitoring to be introduced on an exception basis, Inventory records should be accurately maintained & be consistent with the insurance schedule, Vehicle service & repair files were not accurately maintained, Accident records are not accurate, Driver 'walk round' checks are not consistently carried out and Untaxed vehicle in used. **A follow up will take place in 3 months.** | **Oct-19** | | |
| Procurement | 7th June 2019 | Corporate | Limited | Reported 3 'high' and 3 'medium' priority recommendations in Training Control, Collusion, The scoring matric above £25k, Training Controls, The scoring | To be completed as part of the **2019/20 audit in Q3** | | |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| | | | | matrix under £25k and centralising information controls. **A follow up will take place in 3 months.** | | | |
| Risk Management | 28th June 2019 | Corporate | Limited | Reported 3 'high' and 3 'medium' priority recommendations in Risk Management Meetings, Risk Management Training Information available, Service Risk Register Updates, Risk Management Strategy and Portfolio Holder Monitoring. **A follow up will take place in 3 months.** | **Nov 19 Rescheduled as Zurich have been commissioned during October to assist with corporate risk register.** | | |
| BEEF | 26th April 2019 | Environmental Services | Moderate | Reported 3 'medium' priority recommendations in End of Scheme Reporting, Documentation and Application Processing. **A follow up will take place in 6 months.** | **Oct-19** | | |
| Worcestershire Regulatory Services | 10th April 2019 | Worcestershire Regulatory Services | Significant | Reported 2 'medium' priority recommendations in Complaint register should be reviewed for completeness quarterly and Complaints should be completed within processing timescales. **A follow up will take place in 6 months.** | **Oct-19** | | |
| Health and Safety | 20th July 2019 | Corporate | Limited | Reported 9 'high' and 5 'medium' priority recommendations in Policies, Fire Safety and Evacuations, Manager IOSH training, Lift Risk Assessments, Fuelling Point Assessment at RBC Depot, Fire Risk Assessment Action Plan, Fire Alarms, Evacuation of less able people from RBC Town Hall, Active and Re-active measures | **Oct-19 Action plan in place and being monitored by the Health and Safety Officer.** | | |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| | | | | of a terrorist attack, Active and re-active measures of a terrorist attack, Action Plan Update, Financial Analysis and Training Budget, Induction Process and Bespoke H&S training. **A follow up will take place in 3 months.** | | | |
| **2019-20 Audits** | | | | | | | |
| Markets | 6th September 2019 | Economic Development | Limited | Reported 4 high and 2 medium priorities in Recording of toll finds, Policy & Procedures, Records Comply with GDPR, Public Liability Assurance, Reconciliation of stalls and Fees, Charges and Incentive Scheme. **Follow up to be completed in 3 months.** | **Dec-19** | | |
| end | | | | | | | |