



**Rochford District
Council**

REPORT TITLE:	Internal Audit Annual Report 2023/24
REPORT OF:	Audit & Counter Fraud Manager

REPORT SUMMARY

This report presents the Chief Audit Executive’s annual opinion on the overall adequacy and effectiveness of the Council’s framework of governance, risk management and internal control during 2023/24

RECOMMENDATIONS

- 1) That the Chief Audit Executive’s opinion on the overall adequacy and effectiveness of the Council systems of governance, risk management and internal control be noted.

SUPPORTING INFORMATION

1.0 BACKGROUND

- 1.1 Rochford District Council is responsible for establishing and maintaining appropriate risk management processes, control systems and governance arrangements. Internal audit plays a vital role in providing independent risk-based and objective assurance and insight on how these arrangements are working. Internal Audit forms part of Rochford Council’s assurance framework.
- 1.2 The Accounts and Audit Regulations 2015 require the Council to maintain an adequate and effective internal audit service in accordance with proper practices. For this purpose, proper practices are deemed to be the UK Public Sector Internal Audit Standards (PSIAS).
- 1.3 The UK PSIAS require that the Chief Audit Executive must give an annual internal audit opinion and provide a report that can be used by the Council to inform its Annual Governance Statement (AGS).

- 1.4 Whilst the work of Internal Audit is a key element in informing the AGS, there are also several other sources within the Council from which the Section 151 Officer and Members should gain assurance, for example, service assurance statements and reviews by external bodies including external audit.

2.0 INTERNAL AUDIT COVERAGE AND OUTPUT

- 2.1 The Audit Committee approved the 2023/24 Annual Audit Plan at its meeting of 14th March 2023. The Audit Committee has received progress updates on the delivery of the audit plan and the results of individual audits throughout the year. As our audit plans include different activities each year, assurance may vary from year to year, however the assurance level still gives insight into the council's control environment.

- 2.2 In forming our view, we have taken into account that:

- The Council continues to be in a period of change, as it is undergoing a One Team Transformation Programme with Rochford District Council, under a joint corporate leadership team formed during 2022/23.
- Internal Audit has delivered 12 of the 17 planned audit reviews for 2023/24, of which 10 final reports have been issued (review of staff performance management was brought forward and completed in 2022/23). Initial testing work, on behalf of the external auditor, was also completed in respect of the housing benefit subsidy grant for 2022/23. **Appendix 1** summarises the Internal Audit work completed in 2023/24 and the assurance opinions given.
- Due to the on-going service reviews, it was agreed to defer three audits from the plan. A further audit (Asset Delivery Programme) was removed from the plan. Work in relation climate change was not undertaken for Rochford Council, as this area had been examined by BDO for Brentwood.
- An 'Adequate' assurance opinion was provided in seven areas, 'Limited' in two areas, and one which was an advisory review which carried no audit opinion.
- As at 5/6/24 there were a total of 53 'live' audit recommendations of which 39 (74%) were overdue (based on the agreed implementation date).

- 2.3 Three audit engagements have been completed since the Audit Committee of 4th January 2024, two were assessed as 'Adequate' and one 'Limited'. The opinion given and main points arising from these completed audit engagements is summarised at **Appendix 2**.

- 2.4 An explanation of the meaning of, and reason for, each assessment (opinion) is provided in **Appendix 3**. This appendix should be read in conjunction with **Appendix 4** setting out the recommendation categories.

- 2.5 Current 'live' recommendations arising from completed audit engagements are shown in **Appendix 5**.

3.0 CHIEF AUDIT EXECUTIVE OPINION

- 3.1 My audit opinion is based upon, and restricted to, the work that has been performed during the year (see above), including assessments of the:
- design and operation of the underpinning assurance framework and supporting processes, including reliance on other assurance providers where appropriate.
 - range of individual opinions arising from our risk-based audit assignments contained within the internal audit risk-based plan that has been reported throughout the year; and
 - the relative materiality of the areas reviewed and management's progress in respect of addressing control weaknesses identified.
- 3.2 In terms of breadth of coverage, audit work has been performed across the Council's key services and in relation to its strategic risks where possible. The opinion does not imply that Internal Audit has reviewed and commented on all risks and assurances relating to the Council. It should be stated that it is not expected that all Council activities will be subject to Internal Audit coverage in any one year.
- 3.3 The CAE is satisfied that sufficient work has been undertaken to draw a reasonable conclusion on the adequacy and effectiveness of the council's arrangements. Based on the work performed during 2023/24 and other sources of assurance the CAE is of the opinion that adequate assurance can be taken that the Council's risk management, internal control and governance processes, in operation during the year to 31 March 2024, generally accord with proper practice and are fundamentally sound, although there are opportunities to improve arrangements to enhance the Council's governance framework.

4 COUNTER FRAUD ACTIVITY

- 4.1 Internal Audit work considers the risk of fraud in planning all individual audits and has supported service departments as part of a wider more strategic approach to counter fraud arrangements in risk identification and the development of controls to mitigate identified risks.
- 4.2 Responsibility for investigation of non-benefit fraud; Local Council Tax Support (LCTS), Council Tax & Business Rates Discounts and Exemptions rests with the local authority and for Rochford District Council such work is undertaken by the Compliance Officer, Revenues and Benefits and officers in Business Rates. Both the National Fraud Initiative (NFI) and Pan Essex Data Hub provide the means for the Council to identify potential fraud through data matching, followed by subsequent investigation by the Compliance Officer.
- 4.3 During 2023/24 the value of recoverable sums identified as a result of Revenues & Benefits compliance work, from all sources, was around £258k (up 24% on 2022/23), of which £174k related to council tax exemptions being ended and £16k related to identifying unbilled properties (19 unregistered dwellings brought into Council Tax).

- 4.4 Housing Benefit fraud continues to be investigated by the Department for Work & Pensions, but the Revenues & Benefits Team continues to identify and collect overpayments of Housing Benefit.

5 EFFECTIVENESS OF INTERNAL AUDIT

- 5.1 Internal audit within the public sector in the United Kingdom is governed by the Public Sector Internal Audit Standards (PSIAS), which have been in place since 1 April 2013 (revised 2017) and the code of ethics for internal auditors. The standards require periodic self-assessments and an assessment by an external person at least every five years.
- 5.2 To comply with the Standards for an external review to be undertake every five years, an EQA of the Shared Internal Service that was formed in July 2022, was presented to this committee in March 2023. The opinion of the reviewer was that the combined Internal Audit Service for Basildon Borough Council and Rochford District Council 'Fully Conforms to the requirements of the Public Sector Internal Audit Standards and the CIPFA Local Government Application Note.'

6 ISSUES FOR THE ANNUAL GOVERNANCE STATEMENT

- 6.1 No issues, other than those already disclosed, have come to the attention of the Chief Audit Executive that need to be disclosed in the Annual Governance Statement.

7 FINANCIAL IMPLICATIONS

- 7.1 None.

8 LEGAL IMPLICATIONS

- 8.1 The Accounts and Audit Regulations 2015 (section 5) require the Council to undertake an effective programme of internal auditing to evaluate the effectiveness of its risk management, control, and governance processes, taking into account relevant public sector internal auditing standards or guidance.

9 RESOURCE IMPLICATIONS: STAFFING, ICT AND ASSETS

- 9.1 With the formal delegation of its internal audit service to Basildon Council from 1st July 2022 Rochford Council's audit team were TUPEd over to Basildon. A pool of audit resource derived from combining the two audit teams now delivers the respective audit plans, for Rochford and Basildon, based on an agreed number of chargeable audit days. In addition, we are able to call on a third party to deliver audit days as required.

10 RELEVANT RISKS

- 10.1 Failure to operate a robust assurance process (which includes delivering the Internal Audit Annual Plan) increases the risk that inadequacies in the

Council's risk management, governance and control arrangements are not identified and effective remedial action agreed and implemented.

11 ENGAGEMENT/CONSULTATION

11.1 N/A.

12 EQUALITY IMPLICATIONS

12.1 None.

13 ENVIRONMENT AND CLIMATE IMPLICATIONS

13.1 None.

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BACKGROUND PAPERS

None.

AUDIT & GOVERNANCE COMMITTEE – 02 July 2024

AUDIT PLAN 2023/24 - APPENDIX 1

Corp Risk	Audit Title	Proposed Scope	Business Plan Priority	Audit Priority	Progress Status	Assurance Rating	Recommendations			
							Critical	Major	Moderate	Low
Corporate Risk 1: We fail to deliver the objectives of the Council's Business Plan in terms of measurable outcomes	Performance Management	To assess the arrangements for measuring and reporting performance and development of measures against which progress of the Business can be assessed. *Light touch review undertaken in 2021/22 – positive direction travel observed.	All Priorities	1	Deferred	On-going service reviews mean this cannot be done until such time as One-Team approach has been agreed.				
Corporate Risk 3a: There is a serious Food, Environmental or other incident for which the Council is culpable	Fly Tipping	To obtain assurance that there are robust arrangements in place.	Early Intervention	2	Complete	Adequate		1	8	1
Corporate Risk 5: Council held data is lost, disclosed, or misused to detriment of individuals or organisations as result of inadequate protection	Investigation of critical information breaches	Independent investigation by Internal Audit where critical information security breaches occur.	Early Intervention	1	No incidents referred to Internal Audit for investigation.					
Corporate Risk 8: We fail to innovate and develop new ways of meeting customer needs and expectations	Climate Change	A review of the Council's plans and policies.	Maximise Our Assets	1	Climate change audit undertaken by BDO for Brentwood. No added value to undertaking an audit for Rochford, given strategic partnership – One-Team approach.					
Corporate Risk 8: We fail to innovate and develop new ways of meeting customer needs and expectations	Equality & Diversity	To consider the adequacy and accessibility of the Council's E&D policies / procedures and the extent to which the Council complies with them. The provision of E&D	Enable Communities	2	Deferred	One-Team approach yet be agreed.				

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		training and appropriate performance reporting.								
Corporate Risk 9: Failure to ensure financial sustainability for the Council. This includes the requirement to set a balanced budget and Medium Term Financial Strategy (MTFS) to allow for the successful delivery of the Council's priorities as set out in its Business Plan, ensuring robust financial controls are in place to keep the budget on track in-year, and delivery of the Council's Capital Programme.	Financial Sustainability	Examination of adopted of measures/arrangements that support achievement of financial sustainability.	Being Financially Sustainable	1	Complete	Adequate	-	-	-	1
Corporate Risk 9: Failure to ensure financial sustainability for the Council. This includes the requirement to set a balanced budget and Medium Term Financial Strategy (MTFS) to allow for the successful delivery of the Council's priorities as set out in its Business Plan, ensuring robust financial controls are in place to keep the budget on track in-year, and delivery of the Council's Capital Programme.	Economic Growth	To assess activity to support local economic growth, including access to funding, availability of key skills, availability of land and premises for growth, and actions to attract inward investment.	Being Financially Sustainable	1	Complete	Adequate	-	-	4	-

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Corporate Risk 9: Failure to ensure financial sustainability for the Council. This includes the requirement to set a balanced budget and Medium Term Financial Strategy (MTFS) to allow for the successful delivery of the Council's priorities as set out in its Business Plan, ensuring robust financial controls are in place to keep the budget on track in-year, and delivery of the Council's Capital Programme.	Rental Income	To ensure there is an adequate system in place; appropriate calculation and collection of income due.	Being Financially Sustainable	2	Complete	Limited	-	1	5	-
Corporate Risk 10: The inability to recruit, retain, develop, and manage appropriately skilled staff to deliver the Council's priorities	Staff performance management and development	To assess whether there is a robust and consistently applied framework to manage staff performance and ensure staff receive required training.	Being Financially Sustainable	1	Complete (reported on in 2022/23)					
Corporate Risk 10: The inability to recruit, retain, develop, and manage appropriately skilled staff to deliver the Council's priorities	Staff Recruitment & Retention (Talent Resilience)	This review will consider the control and monitoring framework in relation to staff recruitment and retention and how the risk of poor staff retention is mitigated.	Being Financially Sustainable	1	Complete	Adequate	-	1	7	-
Corporate risk 13: Failure to ensure good governance of the Council's activities and delivery of priority outcomes	Counter Fraud Arrangements	Where necessary, investigate any fraud referrals	All Priorities	1	On-going					

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Corporate risk 13: Failure to ensure good governance of the Council's activities and delivery of priority outcomes	Counter Fraud Work of Compliance Officer and Revenues & Benefits Team	To provide an overview of the level of counter-fraud activity and the results achieved. This will include the NFI data matching exercise of 2020/21. This will be reported periodically in the Audit Progress Report and will not be a free-standing audit report.	Being Financially Sustainable	1	On-going						
Corporate risk 13: Failure to ensure good governance of the Council's activities and delivery of priority outcomes	Housing Benefit Subsidy	Review benefit cases selected by the external auditor to feed into the external audit grants certification work and report to the Department for Work & Pensions.	Being Financially Sustainable	1	Complete	N/A	-	-	-	-	
Corporate risk 13: Failure to ensure good governance of the Council's activities and delivery of priority outcomes	Building Control	Examination of the performance and effectiveness of the building control function.	Early Intervention	2	Complete	N/A	-	-	-	-	
Corporate risk 13: Failure to ensure good governance of the Council's activities and delivery of priority outcomes	Housing Needs, Allocation, Register and Private Sector Housing	Review of activities that support homeless reduction.	Early Intervention	2	Complete	Adequate	-	-	1	2	
Corporate Risk 14: Failure to ensure the ICT Estate supports achievement of the Business Plan	ICT Infrastructure	Review of current arrangements in place to ensure Rochford's ICT Estate supports achievement of Business Objectives	All Priorities	1	Complete	Limited	-	3	6	-	
Corporate Risk 15: Failure to ensure compliance with the General Data Protection Regulations (GDPR) and unable to demonstrate consistent application of information standards,	GDPR	Overview of adequacy and effectiveness of data breach and data subject requests.	All Priorities	1	Complete	Adequate	-	-	2	5	

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controls, and statutory compliance										
Corporate Risk 16: The partnership between Rochford District Council and Brentwood Borough Council fails to bring about the project benefits.	Strategic Partnership	To consider whether the partnership between Rochford District Council and Brentwood Borough Council has delivered the proposed project benefits.	All Priorities	Deferred	Service reviews still on-going as part of expected 24-month road map. Too early in journey to report on benefits.					
Corporate Risk 17: The partnership between Rochford District Council and gbPartnerships fails to bring about the project benefits.	Asset Delivery Programme	To assess the arrangements for measuring and reporting performance and development of measures against which progress can be assessed.	All Priorities	1	Removed from the plan. To date two separate health-check reviews have been completed by the LGA the last of which was published in September 2022. A report is to be taken to Full Council on 7th September to inform members of the latest update on the Asset Delivery Program and to ask for their approval on a new direction of travel.					
C/fwd 2022/23 Audits:										
Corporate Risk 11: Failure to enter into and manage effective partnerships for the delivery of services and outcomes	Partnerships and Alternative Delivery Models	To assess arrangements for governance and oversight of Community Safety partnership to include ensuring delivery of agreed outcomes.	Enable communities	2	Complete	Adequate	-	-	7	1

COMPLETED AUDIT ENGAGEMENTS

**Financial Sustainability
Report RDC091261**

Audit Objective

To assess the measures/arrangements in place to support the Council to achieve financial sustainability.

Business Plan Link

This audit contributes to the assurance available regarding the following Business Plan objectives and associate risks identified in the Corporate Risk Register

Business Plan Objective; *Being Financially Sustainable*

Corporate Risk; *Failure to ensure financial sustainability for the Council. This includes the requirement to set a balanced budget and Medium Term Financial Strategy (MTFS) to allow for the successful delivery of the Council's priorities as set out in its Business Plan, ensuring robust financial controls are in place to keep the budget on track in-year, and delivery of the Council's Capital Programme.*

Reason for inclusion in the Annual Audit Plan

This audit is a planned, standard assurance review identified through the annual assessment of the Council's activities

Prior Audit Work

N/A

Audit Opinion

The Audit Opinion is based on how well controls and procedures have been designed, and how effectively they are employed in mitigating the keys risks under consideration as detailed in the following section of this report. Detail on the basis for choosing each assurance level is set out on page 6. The basis for assessing the priority status of recommendations arising is set out in the table on page 7.

The level of assurance assessed for this audit is – Adequate**Risks tested and outcomes**

Risk Area Tested	Assurance Level	Number and priority of recommendations made
Lack of awareness of upcoming changes, news, legislation, funding that may affect Council finances.	Adequate	
Inadequate budget setting and forward forecasting processes in place.	Adequate	1 Low
Any potential for unattainable budget position is not realised and reported upon	Adequate	
Inadequate financial reporting leading to key Officers and Members being unaware of Council's financial position	Adequate	

Executive Summary

This audit examined the processes and controls in place to support the achievement of financial sustainability. It **did not** set out to determine or assess the Council's actual financial sustainability.

It is acknowledged that councils now have an ever increasing financial challenge to set and achieve a balanced budget. The increasing number of s114 notices issued is evident of the scale and severity of the challenges faced across the sector. With this in mind it is essential to have accurate, effective budget setting, financial monitoring, reporting and financial ownership to be in a good position to be able to deal with these challenges. From this audit there was not found to be any areas of material concern.

As part of this audit some reliance for assurance has been based on previous audits of the Main Accounting System in 2021/22 and Budget Setting and Monitoring in 2021/22. Discussions with Finance Business Partners did not indicate any significant changes in processes since these audits were completed. It was clearly demonstrated by evidence that Members are provided with quarterly financial updates. The minutes of meetings show that discussions took place on performance and on the setting of the annual budget.

One recommendation has been put forward and this is in relation to documenting the budget setting process. Although no issues were found directly with the annual setting of budgets, there was found not to be any timetable or standard list of tasks required to complete this activity. Having such a document would act as a prompt and reminder to help ensure all tasks are completed in sufficient time, especially those that have other tasks and procedures relying on their completion. This would particularly be useful should there be any change in staffing. Additionally by adding

completed dates to the document it will act as a progress tracker during the lengthy budget setting period.

The final point to highlight is in relation to future levels of the general reserve fund. The Medium Term Financial Strategy (MTFS) states “The current strategy is to maintain the General Fund balance at a minimum of 10% of the annual net budget requirement. This will provide a short-term contingency to manage the risks identified in this report.”

In the current MTFS (2024/25) it is seen that for 2026/27, £0.004m (£4k) from the general fund reserve is used to balance that years budget. The use of this reserve rises to £0.88m (£880k) in 2027/28 and £1.278m in 2028/29. This results in the general fund balance to fall below the minimum of 10% of net service expenditure. In 2027/28 it falls to approximately 3% and leaves a year end balance of £0.475m. This balance is insufficient to fund the £1.278m required to balance the budget of the following year and the MTFS shows a negative balance value for the general fund reserve.

This is not of immediate concern but something to be aware of and to act on. Depending on the assumptions made in the MTFS and future events, there is the potential for action needing to be taken. This could include but not limited to savings on expenditure, increases in income levels, increase in council tax, and/or other measures to be in the position to produce balanced budgets and maintain an appropriate general fund reserve in future years.

**Economic Growth
Report RDC081257**

Audit Objective

A review of the activities to support local economic growth, including access to funding by local businesses, availability of key skills, availability of land and premises for growth and actions to attract inward investment.

Business Plan Link

This audit contributes to the assurance available regarding the following Business Plan objectives and associate risks identified in the Corporate Risk Register

Business Plan Objective; Being financially sustainable

Corporate Risk; Failure to ensure financial sustainability for the Council.

Reason for inclusion in the Annual Audit Plan

This audit is a planned, standard assurance review identified through the annual assessment of the Council’s activities.

Audit Opinion

The Audit Opinion is based on how well controls and procedures have been designed, and how effectively they are employed in mitigating the keys risks under consideration as detailed in the following section of this report. Detail on the basis for choosing each assurance level is set out on page 8. The basis for assessing the priority status of recommendations arising is set out in the table on page 9.

The level of assurance assessed for this audit is – Adequate

Risks tested and outcomes

Risk Area Tested	Assurance Level	Number and priority of recommendations made
There is no Economic Growth Strategy that links to the Council’s priorities	Adequate	None

Economic Growth activities are not monitored, reviewed and reported on	Adequate	2 Moderate
There is inadequate activity to support businesses to establish and grow	Adequate	2 Moderate
Rochford is not actively promoted as an attractive place for inward investment	Adequate	None
Long term activities are not undertaken to support Economic Growth such as the encouragement of key skills	Substantial	None
The Council does not actively participate in those bodies promoting Economic Growth in the wider region	Substantial	None

Executive Summary

The Rochford Economic Development Team are working to a clear Economic Growth Strategy (2022 – 2025) with well-defined objectives, as well as being flexible in accommodating new initiatives such as those sponsored by Members. Examples of achievements include the staging of the inaugural Business Awards and launching the Rochford Environmental Business Alliance. Much of the team’s work involves signposting businesses to the help available from partners, and supporting ongoing work such as the promotion of employment space at Southend Airport Business Park. The team also help to ensure that Rochford has a voice across the wider region by participation in the ASELA partnership.

The Rochford Economic Development Team currently consists of one experienced officer, and a Team Leader with added responsibility for Strategic Planning (including the development of the latest Local Plan). Having this responsibility, the manager is ideally placed to understand both the short-term and long-term needs of the local economy and the opportunities for growth, and there is evidence that this is the case.

The Economic Development Team has secured £1 million over three years (2022 – 2025) from the UK Shared Prosperity Fund (UKSPF), primarily to improve the local cultural heritage offer and town centres, with a tenth of funding going to support businesses at all stages of growth. This fits well with the Council’s vision to ‘live, work and visit local’. The responsibility for spending the funds has fallen mainly on the Economic Development Team, which is smaller than it was in the past. Most of the funding is due to be spent in 2024/25, with any unspent monies subject to repayment. Senior management recognise that there is a risk of a lack of human resource to spend UKSPF funds, whilst at the same time meeting the other objectives of the Economic Strategy, and undertake any extra work that arises. The Director of Place has stated that the intention is to spend UKSPF funds on people as well as projects. In addition, the partnership arrangement with Brentwood, a new member of staff (subject to Rochford going ahead with a Business Improvement District) and some resource from the Leisure Team will help mitigate this risk.

The activities and performance of the Economic Development Team are reported to Members on an ad hoc basis. Although the Strategy has been formally approved,

formal updates on the progress made have not always been reported, including the annual review performed by the team and current year objectives. Given that Economic Development features significantly in the priorities of the Council's Business Plan, it would be advantageous to formalise reporting on a regular basis to ensure activities reflect current economy requirements. Furthermore, it would be beneficial to consider developing a work plan to ensure activities are attracting sufficient attention and planned timescales are being met.

Finally, the Economic Development Team are actively supporting the local business community on an ongoing basis, as well as endeavouring to improve the long-term prospects of the region. Given that the benefits of their activities are hard to measure, there is a danger that the importance of this work, including day-to-day support of businesses will be underestimated

**Rental Income
Report RDC091265**

Audit Objective

To ensure there is an adequate system in place; appropriate calculation and collection of rental income due.

Business Plan Link

This audit contributes to the assurance available regarding the following Business Plan objectives and associate risks identified in the Corporate Risk Register.

Business Plan Objective; *Being financially sustainable.*

Corporate Risk; *Failure to ensure financial sustainability for the Council. This includes the requirement to set a balanced budget and Medium Term Financial Strategy (MTFS) to allow for the successful delivery of the Council's priorities as set out in its Business Plan, ensuring robust financial controls are in place to keep the budget on track in-year, and delivery of the Council's Capital Programme.*

Reason for inclusion in the Annual Audit Plan

This audit is a planned, standard assurance review identified through the annual assessment of the Council's activities.

Prior Audit Work

N/A

Audit Opinion

The Audit Opinion is based on how well controls and procedures have been designed, and how effectively they are employed in mitigating the keys risks under consideration as detailed in the following section of this report. Detail on the basis for choosing each assurance level is set out on page 13. The basis for assessing the priority status of recommendations arising is set out in the table on page 14.

The level of assurance assessed for this audit is – Limited

Risks tested and outcomes

Risk Area Tested	Assurance Level	Number and priority of recommendations made
Loss of revenue resulting from non-collection of rental income due, including credit control and debt recovery.	Adequate	2 Moderate
Loss of revenue resulting from incorrect rent setting / undervaluing lease amounts due to lack of timely rent reviews taking place.	Limited	2 Moderate
Incorrect records of expected rental income due to lack of reconciliations between Finance and Estate Management module (Uniform) systems.	Limited	1 Major 1 Moderate

Executive Summary

This review has assessed the adequacy and effectiveness of arrangements in place over Rental Income.

The development of a single Asset Register has been a long outstanding action point arising from prior audit work. Dedicated resource was funded for this project under the Connect Project framework, which was completed prior to our review of Rental Income. Assets are now captured onto Uniform, the Estate Management module database, referred to as the Asset Register.

The Council owns and has responsibility for a varied property portfolio of land and buildings throughout the District. Rental income is received from community based assets via a licence or a lease with agreed rentals or on peppercorn agreements to reflect the benefit to the community. At the time of our review, there were 21 leases with an annual income of approximately £68k (excluding recent negotiations, as the Asset Register is only completed upon finalisation and receipt of the lease) and 23 peppercorn rent leases.

The Asset Disposal framework 2018 applies to the disposal of assets that do not meet the Council’s strategic objectives as laid out in the Asset Strategy. Agreements to lease and delegated amounts for disposal are covered within this framework. It appears that the framework has not been subject to recent review as it makes reference to a 2018 lease policy that has not been seen or used by the Asset Management Team.

Many of the arrangements made for the leasing of community assets are historical and there are a number of expired leases continuing on the same terms and conditions, including initial agreed rents since formation. Internal Audit acknowledge recent efforts in re-negotiating some leases with a few notable rent increments, however the oldest expired lease goes back to 1999 (excluding peppercorn leases)

with no recent rent reviews taking place. Over time this has resulted in different leasing arrangements and lack of consistency and value for money in the use of Council owned assets. The cost of managing the leases and maintaining the properties/land can outweigh their benefit to the Council, hence the need for a regular portfolio review.

A policy would provide clarity in these respects. Having a lease and licence policy that is publicly available provides transparency and consistency to members of the community and specifically to individuals or organisations that wish to lease or licence from the Council.

The Asset Management Team has limited resources and is faced with the challenge of applying these in the most effective manner. With the recent departure of the Senior Property and Asset Officer and the Asset Surveyor (currently working one day a week) also due to leave in July 2024, it leaves the team under resourced, with the risk of a further increasing backlog of lease renewals and rent reviews. Internal Audit were advised that work will continue to be prioritised, however at the time of our review it was unclear how this will be taken forward.

With the number of organisational changes including staff changes it is paramount that documentation is maintained on SharePoint making it easily accessible; a lot of the information requested to support the member decision making process (as per Asset Disposal Framework) was unavailable for review.

Rental income is invoiced through the sundry debtor process administered by the Council's Finance Department. Frequency of payment is mainly on an annual or quarterly basis, with a minority on a monthly plan. For the sample tested, rent invoices were accurately and timeously raised with payments received on time and corresponded to the terms within the lease or either had a note on the finance system confirming change in payment plan. However, there was one outstanding insurance premium (£3,164.99) due from January 2021 that is still in dispute with the tenant.

Reconciliations between the amounts to be invoiced to expected income have not been performed prior to the use of the Asset Register. The first reconciliation in December 2023 identified a rental income of £1000 per annum not billed for payment since it commenced in March 2018. Other discrepancies are immaterial in comparison and have been detailed within the action table below.

Furthermore, a number of small charges raised for gate access to either one of the Council's open spaces or onto a garage have been applied inconsistently and appear to be rolling year on year without a formal review on their appropriateness.

The Senior Property & Asset Officer advised that there are no vacant rental income assets with the exception of Hullbridge Sports Pavilion, which has been vacant for several years. Efforts to offer a lease were made last year with an expression of interest issued in 2023. Responses were limited and a Heads of Terms were drafted with the one party that was interested, however as they failed to respond this has not been taken forward.

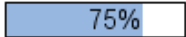

Currently no management information is produced relating to the number of leases and rent reviews due for renewal including occupancy levels. Going forward, it may be useful to incorporate this into the Policy or service plan and monitor these through the Uniform exception reports, once system issues have been resolved by the supplier.

BASIS FOR AUDIT OPINION		
Assurance level	Internal Audit's opinion is based on <u>one or more</u> of the following conclusions applying:	Basis for choosing assurance level
Substantial Assurance	<ul style="list-style-type: none"> The activity's key controls are comprehensive, well designed and applied consistently and effectively manage the significant risks Management can demonstrate they understand their significant risks and they are proactively managed to an acceptable level Past performance information shows required outcomes are clearly defined and consistently met 	<p>Actions are 'Low' rated.</p> <p>Any 'Moderate' actions will need to be mitigated by consistently strong controls in other areas of the activity.</p>
Adequate Assurance	<ul style="list-style-type: none"> Most of the activity's key controls are in place, well designed and applied consistently and effectively manage the significant risks. Management can demonstrate they understand their significant risks and they are generally and proactively managed to an acceptable level Past performance information shows required outcomes are clearly defined and generally met 	<p>Actions are 'Moderate' or 'Low' rating.</p> <p>Any 'Major' rated actions will need to be mitigated by consistently strong controls in other areas of the activity.</p> <p>A 'Critical' rated action will prevent this level of assurance.</p>
Limited Assurance	<ul style="list-style-type: none"> The activity's key controls are absent or not well designed or inconsistently applied meaning significant risks Management cannot demonstrate they understand and manage their significant risks to acceptable levels Past performance information shows required outcomes are not clearly defined and or consistently not met 	<p>Actions are 'Major' or a large number of 'Moderate' actions.</p> <p>Any 'Critical' actions need to be mitigated by consistently strong controls in other areas of the activity.</p>
No Assurance	<ul style="list-style-type: none"> The activity's key controls are absent or not well designed or inconsistently applied in all key areas Management cannot demonstrate they have identified or manage their significant risks Required outcomes are not clearly defined and or consistently not met 	<p>Actions are 'Critical' without any mitigating strong controls in other areas of the activity.</p>

Action Category	This action category is used when...
Critical	<p>The identified control weakness could lead to a critical impact on the activity’s ability to manage the risks to achieving objectives. The control weakness means the associated risk is highly likely to occur or have occurred</p> <p>There are no compensating controls to possibly mitigate the level of risk.</p>
Major	<p>The identified control weakness could have a major impact on the activity’s ability to achieve objectives. The control weakness means the associated risk is likely to occur or have occurred.</p> <p>There are few effective compensating controls. Where there are compensating controls, these are more likely to be detective (after the event) controls which may be insufficient to manage the impact.</p> <p>The difference between ‘critical’ and ‘major’ is a lower impact and or lower probability of occurrence and or that there are some compensating controls in place</p>
Moderate	<p>The identified control weakness could have a moderate impact on the activity’s ability to manage the risk to achieving objectives. The control weakness does not undermine the activity’s overall ability to manage the associated risk (as there may be compensating controls) but could reduce the quality or effectiveness of some processes and or outcomes.</p>
Low	<p>Although control weaknesses are considered to be relatively minor and low risk, action to address still provides an opportunity for improvement. May also apply to areas considered to be of best practice.</p>

RDC Live Audit Recs

Generated on: 05 June 2024

Code & Title	Recommendation	Priority	Progress Bar	Assigned To	Due Date	Original Due Date	Latest Note	Latest Note Date
RDC012022.03 Transparency Code & FOI 2022/23	Training relating to Freedom of Information and Environmental Information Regulation Requests, and how the Council deals with such requests will be provided to all staff. This could be in the form of e-learning.	Moderate		Zoe Saward, Acting Service Manager, People and OD	31-Aug-2023	31-Dec-2022	Brentwood have launched a new elearning platform via in-house system and plan is for RDC to do the same to enable contract with CLS to end. This will have a knock on impact on the courses. It is hoped the new e-learning platform will be up and running by end of June. I.T are still working on the new platform as a priority.	23-Nov-2023
RDC071243.02 Staff Recruitment and Retention	HR should identify the specific training required to be completed by managers prior to the recruitment process, and how long this training is	Moderate		Zoe Saward, Acting Service Manager, People and OD	31-Mar-2024	31-Mar-2024	As part of the Partnership, the recruitment process is due for review. This point will be picked up as part of this review. New recruitment procedure is planned to	11-Dec-2023

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	<p>valid for. This should include:</p> <ul style="list-style-type: none"> - Recruitment training - the mandatory completion of Safeguarding training: and - the completion of equality and diversity training. <p>This training should be checked as having been completed, and recorded by HR.</p>						be approved and in place by April 2024.	
RDC071243.03 Staff Recruitment and Retention	<p>The Staffing Requirement Form is appropriately authorised as set out in the Manager's Guide to Value Based Recruitment before HR proceed with the recruitment process. Any amendments to the Manager's Guide or to the Policy and Procedure in the light of this recommendation, should</p>	Moderate	0%	Zoe Saward, Acting Service Manager, People and OD		18-Sep-2023	<p>The SRF does go through an authorisation process, via Finance to confirm budget, and to the S151 Officer if it is not in budget. The form to request that considerations have been made prior to requesting a 'like for like' replacement is</p>	11-Dec-2023

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	be approved by the Corporate Leadership Team.						requested before managers proceed with the request	
RDC071243.06 Staff Recruitment and Retention	Management consider how best to ensure that value based questions are asked at the interview stage. For example, specific value based questions could be included on the Interview Record Assessment Sheet	Moderate	<input type="text" value="0%"/>	Zoe Saward, Acting Service Manager, People and OD	31-Mar-2024	31-Mar-2024	This will be picked up in the revised recruitment procedure. The values aligned to the existing policy are no longer the current organisational values and therefore this needs to be used with caution until the new procedure is in place. April 2024.	11-Dec-2023
RDC071243.07 Staff Recruitment and Retention	The Rochford Council website is updated to give clear information about apprenticeship opportunities at the Council.	Low	<input type="text" value="47%"/>	Zoe Saward, Acting Service Manager, People and OD	30-Nov-2023	30-Nov-2023	A request has been made to remove this from the website as any apprenticeship vacancies we do have are advertised in the normal way.	07-Dec-2023
RDC071243.08 Staff Recruitment and Reteention	HR should produce a documented procedure to ensure that support for Professional Development and Qualification Sponsorship is consistent across OneTeam. This should include as a minimum:	Moderate	<input type="text" value="0%"/>	Zoe Saward, Acting Service Manager, People and OD	30-Apr-2024	30-Apr-2024		

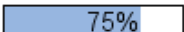
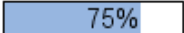
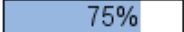

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	<ul style="list-style-type: none"> - candidate/course eligibility and criteria for sponsorship, and authorisation process; - employee commitment; - what is/is not eligible for funding, payment process and the circumstances when repayment to the Council will be required; - arrangements for day release, study and examination leave; and - candidate application process, details of documentation and timetable. 							
RDC021250.01 Community Safety Partnership 2023/24	The Terms of Reference (ToR) for the Community Safety Partnership Joint Steering Group should be reviewed and updated as planned and on a yearly basis going forward to ensure it reflects current practice. Declarations of Interests should also be included where voting decisions take place.	Moderate	<div style="width: 75%; background-color: #4f81bd; color: white; text-align: center; padding: 2px;">75%</div>	Tracey Lilley / Eugene Minogue	31-Dec-2023	31-Oct-2023	Reviewed by CSP, new version written and sent for consultation by members	23-Nov-2023

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RDC021250.02 Community Safety Partnership 2023/24	A Partnership Plan should be established and documented, confirming a clear vision and the key functions of the CSP. The Plan should underpin the annual Strategic Assessment.	Moderate	<div style="width: 0%;"><div style="background-color: #0070C0; height: 10px;"></div></div> 0%	Tracey Lilley / Eugene Minogue	30-Apr-2024	30-Apr-2024		
RDC021250.03 Community Safety Partnership 2023/24	The Annual Delivery Plans should include estimated timescales for completing interventions for monitoring purposes.	Moderate	<div style="width: 75%;"><div style="background-color: #0070C0; height: 10px;"></div></div> 75%	Tracey Lilley / Eugene Minogue	31-Mar-2024	30-Sep-2023	This has been noted as an action and will be incorporated into Annual report and Partnership Plan	23-Nov-2023
RDC021250.04 Community Safety Partnership 2023/24	Quarterly reporting on the Delivery Plans to the Joint Steering Group should be resumed to ensure appropriate monitoring can take place so that partnership priorities can be met.	Moderate	<div style="width: 75%;"><div style="background-color: #0070C0; height: 10px;"></div></div> 75%	Tracey Lilley / Eugene Minogue	31-Mar-2024	31-Oct-2023	This has already started with report at CSP away day in November and will continue	23-Nov-2023
RDC021250.05 Community Safety Partnership 2023/24	The Membership for the CSP Joint Steering Group should be reviewed. Key Statutory Partners should be reminded of their responsibilities to regularly attend and participate in the Joint Steering Group.	Moderate	<div style="width: 75%;"><div style="background-color: #0070C0; height: 10px;"></div></div> 75%	Tracey Lilley / Eugene Minogue	31-Dec-2023	30-Sep-2023	Membership reviewed at CSP away day in November and new membership to include health and probation being submitted	23-Nov-2023

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RDC021250.06 Community Safety Partnership 2023/24	Meeting minutes from the Joint Steering Group should include the status of relevant actions and points of considerations from prior meetings, and whether they have been implemented.	Moderate		Tracey Lilley / Eugene Minogue	30-Nov-2023	31-Oct-2023	Action noted and update sent as part of current action plan	23-Nov-2023
RDC021250.07 Community Safety Partnership 2023/24	Up to date information on the CSP relating to 2023/24 period should be published on the Councils website in line with the expectations outlined in the Terms of Reference. It is acknowledged that the Terms of Reference are due to be reviewed so if there are any changes made to this particular item, the requirements should meet the new Terms.	Moderate		Tracey Lilley / Eugene Minogue	31-Jan-2024	31-Oct-2023	Action noted and being implemented	23-Nov-2023
RDC021250.08 Community Safety Partnership 2023/24	Results of this review and the recommendations outlined above should be presented to the Community Safety Partnership.	Low		Tracey Lilley / Eugene Minogue	31-Mar-2024	30-Sep-2023	Results presented at CSP away day in November and will be further updated and reviewed at next CVSP in March	23-Nov-2023
RDC041236.01 Fly	Fly-tipping procedures should be updated to include all roles and responsibilities performed	Low		Caroline Bell	30-Apr-2024	30-Apr-2024		

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Tipping 2023-24	by the Streets and Recycling Team and contractors and reflect current practice. They should be periodically reviewed and updated where necessary.							
RDC041236. 04 Fly Tipping 2023-24	The team actively follow up fly-tips reported on the website to ensure the council reputation is not damaged. Alternatively, the team could deactivate the council's registration as the residents already have the option to call or log any complaints via the council website.	Moderate	<input type="text" value="0%"/>	Caroline Bell.	30-Sep-2024	30-Sep-2024		
RDC041236. 05 Fly Tipping 2023-24	Details of who completed pre-inspections and when should be recorded, along with details of any evidence gathered. It should also be recorded whether enforcement action was pursued where evidence is available.	Moderate	<input type="text" value="0%"/>	Caroline Bell.	30-Sep-2024	30-Sep-2024		

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RDC041236. 06 Fly Tipping 2023-24	<p>Management should ensure enforcement action is taken where appropriate and all details should be recorded on the spreadsheet. This should include reasons for accepting alternate/reduced penalty payments.</p> <p>*Agreed, however the Enforcement Policy is being reviewed and this may result in further changes.</p>	Moderate	0%	Marcus Hotten / Caroline Bell.	30-Apr-2024	30-Apr-2024		
RDC041236. 08 Fly Tipping 2023-24	<p>When the Streets and Recycling service review has been completed, if resources allow then post inspection of cleared fly-tip sites should resume.</p> <p>Alternatively, the contractors could be requested to supply photographic evidence of cleared sites to demonstrate that they have been left at the required standard.</p> <p>If the instances of further reports or complaints are</p>	Moderate	0%	Caroline Bell.	30-Apr-2024	30-Apr-2024		

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	low then management may choose to accept the risk and not commit any resources to this.							
RDC041236.09 Fly Tipping 2023-24	Appropriate performance measures/ indicators should be put in place to monitor the contractors performance and drive improvement.	Major	<input type="text" value="0%"/>	Caroline Bell.	30-Sep-2024	30-Sep-2024		
RDC041236.10 Fly Tipping 2023-24	Senior management should determine what management information they would like to receive, how and when to enable them to be assured that the service is operating effectively, within contractual requirements.	Moderate	<input type="text" value="0%"/>	Marcus Hotten.	31-Oct-2024	31-Oct-2024		
RDC042022.01 Vehicle Fleet Management 2022/23	A formal written Strategy will be established that defines the Councils approach to fleet management. Accompanying Policies will also be implement that specifically address the maintenance and inspections of RDC owned vehicles within required timescales, and the disposal and replacement of vehicles in	Significant	<input type="text" value="25%"/>	Marcus Hotten	30-Nov-2023	30-Jun-2023	MH 3/1/24 Full list of vehicles with condition and estimated replacement date being pulled together. Considering Electric alternatives, and timing of EVs as to whether replacement dates are brought forward	08-Jan-2024

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	line with Financial Regulations. The Driving at Work Policy will also be reviewed in line with the development of any new policies.							
RDC042022.02 Vehicle Fleet Management 2022/23	All outcomes of vehicle inspections will be recorded electronically (spreadsheet) in a central location and will be reviewed regularly for any irregularities.	Moderate	<div style="width: 25%;"><div style="background-color: #4f81bd; height: 10px; width: 100%;"></div></div> 25%	Caroline Bell	31-Dec-2023	31-Jul-2023	Caroline Bell: Some sections are still not on system but are still recording information on paper, due to the forms being changed on our IT, it will take a bit longer, can you put end of Dec 23 please.	15-Aug-2023
RDC042022.06 Vehicle Fleet Management 2022/23	The option to automate the process for annual reminder prompts on the iTrent system for MOT and Car insurance certificates will be investigated. New starters can also be added to this process. Until an automated process has been confirmed, managers will implement a manual process to ensure that annual MOT and car insurance checks are being carried out for all officers who drive their own vehicles for business purposes.	Moderate	<div style="width: 5%;"><div style="background-color: #4f81bd; height: 10px; width: 100%;"></div></div> 5%	Marcus Hotten	30-Sep-2023	30-Sep-2023	MH 3/1/24 Initial meeting with Human Resources, follow up required.	08-Jan-2024

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RDC052022.01 Payroll 2022/23	The Service Level Agreement should be reviewed, updated and signed by authorised signatories. The new SLA should reflect the new commencement and expiry dates.	Moderate	<input type="text" value="0%"/>	Tim Willis / Carrie Cox	30-Jun-2023	31-Mar-2023	We are still pushing for the SLA for payroll. This is out of our control, and we are having regular meetings and pushing this every time. Nichola is also heavily involved with this, so I have copied her in.	05-Jun-2024
RDC091261.01 Financial Sustainability 2023/24	Document the steps and tasks required for setting a balanced budget, to produce a timetable. This document can be used each year as the basis of a progress tracker to assist in ensuring the budget is set on time and all tasks completed.	Low	<input type="text" value="0%"/>	Carrie Cox, Corporate Manager (Finance and Assurance) (budget responsibility)	30-Jun-2025	30-Jun-2025	The budget timetable. We are still closing 23/24 so I don't have the capacity to looking at this this month, but Tim is going to start something for this, but may not be in as much detail as is recommended therefore may be best to amend the date to end of July.	05-Jun-2024
RDC061237.01 Homeless Reduction 2023/24	The Housing and Homeless Strategy for 2023-2027 should be delivered and published in line with legislation.	Moderate	<input type="text" value="50%"/>	Lauren Stretch	31-Dec-2023	31-Dec-2023	The strategy is written and complete, it was due to go for sign off to committee before it can be published on the website, however due to pre election periods	05-Jun-2024

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							of first the Local Elections and now the general, we are limited on items we can take, therefore this is scheduled on the forward plan for Committee in September.	
RDC081257.01 Economic Growth 2023/24	The annual review of the Economic Growth Strategy should be presented to the Executive (Members): <ul style="list-style-type: none"> • To approve objectives for the following year; and • Receive performance information for the year under review. 	Moderate	0%	Emma Goodings, Director Place	31-Mar-2024	25-Sep-2023		
RDC081257.02 Economic Growth 2023/24	The Executive (Members) should be asked whether they wish to receive regular reports and performance information in relation to: <ul style="list-style-type: none"> • Progress/current status on the Economic Growth Strategy; and • Progress made on the UK Shared Prosperity Fund. 	Moderate	0%	Emma Goodings, Director Place	31-Mar-2024	12-Dec-2023		

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RDC081257.03 Economic Growth 2023/24	The risk of not being able to spend all the UK Shared Prosperity Fund and having to be repaid should be included in the service risk register to ensure it can be adequately monitored.	Moderate	<input type="text" value="0%"/>	Emma Goodings, Director Place	31-Mar-2024	27-Oct-2023		
RDC081257.04 Economic Growth 2023/24	Management should consider whether it would be beneficial: <ul style="list-style-type: none"> • To record how much time is spent on competing priorities of the Economic Development Team; and • Produce more formalised work plans. This may help to identify whether all activities are attracting sufficient attention and planned timescales are being met. 	Moderate	<input type="text" value="0%"/>	Emma Goodings, Director Place	31-Mar-2024	01-Nov-2023		
RDC082022.01 Sundry debtors Follow-Up 2022/23	Procedures will be established for the escalation and recovery and/or write-off of debt relating to the Housing Options Department	Significant	<input type="text" value="0%"/>	Angela Abbott	30-Sep-2023	30-Jun-2023	Update provided 11/9/23. We are currently in the process of reviewing all procedures across the service and this will form part of the review	13-Sep-2023
RDC091265.01 Rental	To ensure transparency and consistency, a licence and lease policy should be documented	Moderate	<input type="text" value="0%"/>	Phoebe Barnes Director Assets & Investments / Corporate	30-Sep-2024	30-Sep-2024		

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Income 2023/24	that includes roles and responsibilities of the services involved in the lease process. This should include delegated amounts and authority for signing leases and the process leading up to developing a formal agreement.			Manager – Assets & Regeneration (Person not in post yet)				
RDC091265. 02 Rental Income 2023/24	The Asset Register should be supported by documented procedures to ensure staff members are able to use and extract information with ease, including the Finance Team. The discrepancies noted on the Asset Register should be corrected to ensure future reporting is accurate.	Moderate	0%	Phoebe Barnes Director Assets & Investments / Corporate Manager – Assets & Regeneration (not yet in post)	30-Sep-2024	30-Sep-2024		
RDC091265. 03 Rental Income 2023/24	The Asset Management Team should review their current lease portfolio in attempt to renew expired leases on a risk based	Moderate	0%	Phoebe Barnes Director Assets & Investments / Corporate Manager – Assets	31-Oct-2024	31-Oct-2024		

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	<p>approach, subject to availability of resources. Consideration should be given to reviewing approval delegation limits (within the Asset Disposal Framework) to ensure they remain fit for purpose.</p> <p>Lease documentation should be appropriately filed within SharePoint including approval process.</p>			& Regeneration (not yet in post)				
RDC091265.04 Rental Income 2023/24	<p>A clear process on rent reviews should be agreed upon and reviews should be undertaken as per lease agreement.</p> <p>Rent reviews that are not undertaken should be supported by an audit trail detailing reasons for not taking such action.</p>	Moderate	0%	Phoebe Barnes Director Assets & Investments / Corporate Manager – Assets & Regeneration (not yet in post)	31-Oct-2024	31-Oct-2024		

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	Changes in rent amounts should be communicated to the Finance Team and appropriate adjustments made to reflect the agreed terms.							
RDC091265.05 Rental Income 2023/24	Regular reconciliations between the Asset Register and periodical invoices should be undertaken and this check process should be supported by an audit trail. The discrepancies identified should be rectified as soon as possible to ensure all rental income that is due is collected as per lease agreement.	Major	0%	Phoebe Barnes Director Assets & Investments / Corporate Manager – Assets & Regeneration (person not in post yet) can ask Amy Offord for this rec	31-May-2024	31-May-2024		
RDC091265.06 Rental Income 2023/24	Charges raised on the periodical spreadsheet should be reviewed for appropriateness and a decision made on charging for gate access to ensure consistency.	Moderate	0%	Phoebe Barnes Director Assets & Investments / Corporate Manager – Assets & Regeneration (not yet in post)	30-Apr-2024	30-Apr-2024		

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<p>RDC092022.03 Cyber Security 2022/23</p>	<p>Documented and approved Information Security policy guidelines should be updated and provide user guidance on confidentiality, authentication, and current and emerging cyber security threats.</p> <p>The policy once updated should be circulated and widely publicised to all staff.</p>	<p>Moderate</p>	<p>0%</p>	<p>Ami Goulter</p>	<p>31-Dec-2023</p>	<p>31-Dec-2023</p>		
<p>RDC092022.09 Cyber Security 2022/23</p>	<p>Failover testing of firewall hardware should be incorporated into the ICT annual Disaster Recovery test.</p>	<p>Moderate</p>	<p>75%</p>	<p>Ami Goulter</p>	<p>31-Jan-2024</p>	<p>30-Jun-2023</p>	<p>23/8/23 Jeff Stacey: A joint Business Continuity Plan has been prepared and this is being populated by each Service going through a process to write a Service BC Plan. The One Team IT Service were one of the first to complete the process. The process of writing the Service Plan includes an assessment of risk and identifications of mitigations. This will be used to inform</p>	<p>24-Aug-2023</p>

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							decisions on future exercises.	
RDC101264.01 ICT Infrastructure	A documented an approved long term ICT Strategy should be produced to capture the alignment key ICT projects to the Council's goals and objectives, including how the ICT risks detailed in the risk register will be	Significant	<input type="text" value="0%"/>	Ami Goulter, ICT Business Support & Relationship Manager	30-Jun-2024	30-Jun-2024		
RDC101264.03 ICT Infrastructure	The Joint Service Manager will review the service structure. To inform the service structure and future resourcing need the Joint Service Manager will need to determine the resources required to delivery both Council's core services and resource project that delivery wider Council business objectives.	Significant	<input type="text" value="0%"/>	Ami Goulter, ICT Business Support & Relationship Manager	30-Jun-2024	30-Jun-2024		
RDC101264.06 ICT Infrastructure	An automated solution should be delivered to identify, test and deploy security updates across the Council's PC and	Moderate	<input type="text" value="0%"/>	Ami Goulter, ICT Business Support & Relationship Manager	31-Jan-2024	31-Jan-2024		

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	Laptop estate promptly and completely							
RDC101264.07 ICT Infrastructure	The Council needs to prioritise the renewal of the PSN Code of Connection.	Moderate	<input type="text" value="0%"/>	Ami Goulter, ICT Business Support & Relationship Manager	31-Jan-2024	31-Jan-2024	RDC are procuring external consultancy help from Thurrock Council to remediate the critical & high actions during November 2023. RDC expect all remaining Medium & Low actions to be complete before the end of December 2023.	07-Dec-2023
RDC101264.08 ICT Infrastructure	Information Security policy guidelines should be reviewed and updated to capture all Council processes to protect sensitive information and data assets from unauthorised access.	Moderate	<input type="text" value="0%"/>	Ami Goulter, ICT Business Support & Relationship Manager	31-Jan-2024	31-Jan-2024		
RDC101264.09 ICT Infrastructure		Moderate	<input type="text" value="0%"/>	Ami Goulter, ICT Business Support & Relationship Manager	30-Jun-2024	30-Jun-2024	The current BCP/DR Plan is being re-written by the joint BCP rep for RDC & BBC; Jeff Stacey. Jeff has completed the IT element of this plan but is awaiting input from all other service areas before the full and final BCP plan can be	07-Dec-2023

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							submitted to the Corporate Leadership Team for approval and publication. Jeff has confirmed that this will be the beginning of quarter two. In practice, if there was an incident, we would use the current plan (rewritten during Covid for RDC) 'Transformation Current Coronavirus BC Plan.	
RDC101242.01 GDPR Procedures 2023/24	The Information Management Policy should be updated to reflect current status	Low	<input type="text" value="0%"/>	Phillip Davison, Data Protection Officer	31-Dec-2023	31-Dec-2023		
RDC101242.02 GDPR Procedures 2023/24	(i) The data breach log should be updated to include the date of the actual breach. (ii) The Data Protection Officer (DPO) should issue an email to all staff reminding them about complying with GDPR regulations. This should	Moderate	<input type="text" value="75%"/>	Phillip Davison, Data Protection Officer	30-Nov-2023	30-Nov-2023	PD 21/12/2023 (i) The Rochford Breach Register has been updated. (ii) TBC (iii) Procedures and Responsibilities for reporting breaches are	04-Jan-2024

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	<p>be supported by regular training and educational materials to further educate staff members.</p> <p>(iii) There should be clarity on the role and responsibilities for reporting to the ICO as Data Controller (the Council) and expectations of a Data Processor (for e.g. Capita)</p>						set out in Rochford's Information Management Policy	
RDC101242.05 GDPR Procedures 2023/24	The Subject Access Request form and acknowledgments sent upon receipt of such requests should be amended to make it clear that individuals are not obliged to put their requests in writing and that these can also be made verbally.	Low	50%	Phillip Davison, Data Protection Officer	30-Nov-2023	30-Nov-2023	<p>PD 21/12/2023</p> <p>Our Data Protection Policy states that we will only accept written requests so I will have this amended.</p> <p>I would be a little wary of adding text to SAR forms of acknowledgments stating that individuals are not obliged to make the request in writing. I would not want to encourage requesters to make verbal requests where they may not otherwise have done so, as</p>	04-Jan-2024

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							written requests are preferable for accountability purposes.	
RDC101242.06 GDPR Procedures 2023/24	GDPR training should be given on a rolling basis to ensure roles and responsibilities are fully understood.	Moderate	<input type="text" value="75%"/>	Phillip Davison, Data Protection Officer	30-Nov-2023	30-Nov-2023	PD 21/12/2023 Rochford has now approved a new online learning tool and this GDPR course will be rolled out to employees in the new year.	04-Jan-2024
RDC101242.07 GDPR Procedures 2023/24	The exempt from non-disclosure corporate log should include reasons for long delays to identify potential causes of delay and flag possible training needs for repetitive occurrences.	Low	<input type="text" value="0%"/>	Phillip Davison, Data Protection Officer	30-Nov-2023	30-Nov-2023	PD 21/12/2023 I do not currently have ownership of this document/process but I'd be happy to accept these recommendations going forwards.	04-Jan-2024
RDC112022.01 Electoral Registration 2022/23	A Public Engagement Strategy will be documented and regularly reviewed and updated ensuring planned activities are tailored to meet the needs of different groups of electors.	Low	<input type="text" value="0%"/>	George Sullivan	31-Dec-2023	31-Dec-2023		

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	<p>As per Electoral Commission guidance, the strategy will include:</p> <ul style="list-style-type: none"> •identification and method of engagement with potential target audiences (including hard to reach groups); •communication channels used to engage residents; •working with internal and external partners to reach target audiences; •methods of raising awareness through advertising and the media; and •measuring success of the engagement strategy. 							
RDC112022.03 Electoral Registration 2022/23	To consider maintaining a training log confirming that canvassers have read and understood the required training materials	Low	<div style="width: 75%; background-color: #4F81BD; color: white; text-align: center; padding: 2px;">75%</div>	George Sullivan	31-Aug-2023	31-Aug-2023	GS 8.11.23 All canvassers provided with training materials before commencing their role and asked to confirm they had read and understood this. Will look at doing a training log for the future and may need to have in person training as well depending on	10-Nov-2023

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							changes in legislation affecting the canvassers role in which case I would get them to sign an attendance sheet as well.	
RDC152021.01 Emergency Planning & Business Continuity 2021/22	The approach for acquiring sufficient trained volunteers to initiate an emergency response and provide communications support will be reconsidered and implemented	Moderate	<div style="background-color: #ccccff; width: 75%; text-align: center;">75%</div>	Jeff Stacey	31-Aug-2023	30-Apr-2022	8/11/23 Jeff Stacey no real change from previous reported position. Discussing the recruitment of paid Emergency Officers (a change from Emergency Volunteers) as a basis for supporting the Council's response. This has been to the Corporate Leadership Team a few times now and come back with queries before a decision is made.	08-Nov-2023

