



REPORT TITLE:	Internal Audit Progress Report 3/2024-25
REPORT OF:	Audit & Counter Fraud Manager

REPORT SUMMARY

This report provides Members with an update on the work of the Internal Audit team, in terms of progress made against the annual audit plan for 2024/25, and action taken by Service departments in implementing audit recommendations.

Detail of the progress made in delivery of the annual audit plan is provided for at **Enclosure No.1.**

RECOMMENDATIONS

It is proposed that the Committee **RESOLVES**

- (1) That the update on delivering the 2024/25 Audit Plan and associated appendices be noted

SUPPORTING INFORMATION

1.0 BACKGROUND INFORMATION

- 1.1 Internal Audit is a statutory requirement under the Accounts and Audit Regulations. Internal Audit's work is monitored through regular reports presented to this Committee.

2 FINANCIAL IMPLICATIONS

- 2.1 None

3 LEGAL IMPLICATIONS

- 3.1 Under the Local Government Act 1972 (s151) and the Accounts and Audit Regulations, the Council has a responsibility to maintain an adequate and effective Internal Audit function.
- 3.2 The Internal Audit Section works to the statutory Public Sector Internal Audit Standards. This includes the requirement to prepare and present regular reports to the Audit Committee on the performance of the Internal Audit service.

4 RESOURCE IMPLICATIONS: STAFFING, ICT AND ASSETS

- 4.1 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.

5 RELEVANT RISKS

- 5.1 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.
- 5.2 If the Internal Audit Plan is not substantially completed, the Chief Audit Executive (CAE) may not be able to give a sufficiently informed opinion on the Council's control environment. The CAE's opinion is a source of assurance for the Annual Governance Statement (AGS), which is also considered by the Audit Committee and is of interest to the external auditor for their assessment of the Council's arrangements to use its resources economically, efficiently, and effectively. The lack of a CAE opinion could negatively impact on the AGS and Value for Money assessment.

5.3 The main risk to delivering the audit plan is the risk of insufficient resources.

6 ENGAGEMENT/CONSULTATION

6.1 N/A.

7 EQUALITY IMPLICATIONS

7.1 None

8 ENVIRONMENT AND CLIMATE IMPLICATIONS

8.1 None

REPORT AUTHOR:	Name:	Mike Porter
	Title:	Audit & Counter Fraud Manager
	Phone:	01268 207969
	Email:	mike.porter@basildon.gov.uk

BACKGROUND PAPERS

None.

Enclosure No.1

Rochford District Council

Internal Audit Progress Update (3/2024_25)

Contents

Section

1. Progress in delivering the 2024/25 Audit Plan
2. Performance of Service Areas in implementing audit recommendations

Appendix 1	Completed audit engagements
Appendix 2	'Live' Audit Recommendations
Appendix 3	Assurance Levels
Appendix 4	Recommendation Priorities

1 Progress in delivering the 2023/24 Audit Plan

- 1.1 We have completed a further two audit engagements since the time of last reporting; Fees & Charges and Debt Recovery, both received an 'Adequate' assurance rating. A further review is at the draft report stage.
- 1.2 The opinion given and main points arising from the completed audit engagements is summarised at **Appendix 1**.
- 1.3 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.

Changes to the plan

- 1.4 Following discussions with management, two scheduled audit reviews have been postponed. We have added a review of Norse to the audit plan for 2024/25.

2 Performance of Service Areas in implementing audit recommendations

- 2.1 Recommendations arising from completed audit engagements, that are to still be implemented ('live' recs) are shown in **Appendix 2**. Recommendations are discussed at DMT and CLT meetings.
- 2.2 As at 12/02/25 there were a total of 26 'live' audit recommendations of which 9 (35%) are overdue based on the current 'Due Date'.

2024/25 Audit Plan:

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 Plan can be assessed.	Being Financially Sustainable	1	Q4					
Corporate Risk 3: There is a serious Food, Environmental or other incident for which the Council is culpable	Private Rented Accommodation	To ensure that residents of Rochford District living in private rented accommodation are living in properties which are safe, secure and in a suitable condition.	Early Intervention	1	Complete	Adequate			5	2
Corporate Risk 6: 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 in the event of a critical information security breach.	Early Intervention	1	On-going					
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.	Fes & Charges	Examination of how fees and charges strategy is being implemented in the wake of Covid and current Cost of Living crisis; extent to which income generation has been affected.	Being Financially Sustainable	2	Complete	Adequate			1	1
Corporate Risk 9: Failure to ensure financial sustainability	Debt Recovery	To review and assess the adequacy of the Council's debt management arrangements,	Being Financially Sustainable	1	Complete	Adequate			2	

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.		compliance with the Policy and effectiveness of the Policy.								
Corporate risk 13: Failure to ensure good governance of the Council's activities and delivery of priority outcomes	Planning Enforcement	To ensure that any unauthorised developments and / or breaches of planning laws are identified and monitored with appropriate action taken.	Being Financially Sustainable	1	Planning					
Corporate risk 13: Failure to ensure good governance of the Council's activities and delivery of priority outcomes	Member Enquiries	To provide an opinion on the effectiveness of the controls in place; ensuring that Member enquiries are recorded and responded to effectively, accurately and on a timely basis.	Being Financially Sustainable	1	Deferred. Audit review will add no value as members are not currently using the system. Review to be deferred to 25/26 or possibly later.					
Corporate risk 13: Failure to ensure good governance of the Council's activities and delivery of priority outcomes	Scheme of Delegation	Review the council's Scheme of Delegation. Assess whether the scheme of delegation is up to date, limits are appropriate, embedded into workflows and systems. The scheme of delegation is communicated to all staff appropriately. Assess whether the council updates and informs all relevant staff accordingly.	Being Financially Sustainable	1	Deferred. Paul Burkinshaw confirmed on the 24.09.24 that he will be speaking to lawyers in LLG to do a review which will possibly be done in quarter 4, so audit to be postponed until 25/26.					
Corporate risk 13: Failure to ensure good governance of the Council's activities and delivery of priority outcomes	Policy Framework	To ensure the council has an effective and robust policy and strategy framework in place.	Being Financially Sustainable	1	Complete (Phase 1)	Adequate			4	2
Corporate risk 13: Failure to ensure good governance of the Council's activities and delivery of priority outcomes	Overtime and expense payments	Review of compliance with controls established to ensure that overtime and expense payments are made in line with the council's Pay Policy and Overtime guidance. Will focus on a high-level review	Being Financially Sustainable	2	Complete	Limited		2	8	

		of a sample of areas with high overtime and expenses volumes /values.								
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	Test samples received from external audit 24/1/25. Testing to commence.					
Corporate Risk 15: Failure to ensure compliance with the General Data Protection Regulations (GDPR) and unable to demonstrate consistent application of information standards, controls, and statutory compliance	CCTV	Review of procedures and processes for the lawful capture of recordings for transference to Police etc	Maximise Our Assets	1	Draft Report					
Corporate Risk 17: The Asset Delivery Programme partnership fails to bring about the project benefits.	Asset Management Strategy	To review the council's arrangements for managing its assets; examination of how the council strategically plans the use of its assets, how it monitors the use of its assets and how it reviews and evaluates the effectiveness of its arrangements.	Being Financially Sustainable	1	Planning					
	Norse Contract	Review of Norse which is a Joint Venture Local Authority Trading Company (LATCo) and is responsible for the delivery of the waste collection and street cleansing services.		4	Planning					

Appendix 1: Completed Audit Engagements

Fees & Charges: Report No. RDC091273

Audit Objective

To examine how fees and charges strategy is being implemented in the wake of Covid and the current cost of living crisis, and the extent to which income generation has been affected.

Business Plan Link

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

Business Plan Objective;
Corporate Risk;

Being Financially Sustainable

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 key risks under consideration as detailed in the following section of this report. 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

<u>Risk Area Tested</u>	<u>Assurance Level</u>	<u>Number and priority of recommendations made</u>
Appropriate governance arrangements are not in place by the authority for regularly reviewing and approving fees and charges	Adequate	1 Low
Justification for the setting and calculation of fees and charges has not been evidenced by service areas.	Limited	1 Moderate

Executive Summary

The setting of fees and charges for Council services forms part of the annual budget setting process. There are a mixture of statutory fees and charges that are set by external bodies, and discretionary fees that are set by the Council. This audit has focussed on discretionary fees only.

Historically, fees and charges have been reported within the Mid Term Financial Strategy (MTFS) however for 2024/25 the decision was made by the S151 Officer to report separately, to provide more transparency. The report contains the full schedule of proposed fees and charges, including the percentage increase on the prior year, and was agreed at Full Council on 20th February 2024.

Whilst the Council's overarching priorities are set out in the MTFS, there is no formal framework for budget setting, a charging policy, or written procedures for the setting of fees and charges. Formal guidance would establish the Council's corporate objectives for charging, its approach to cost recovery and subsidies where applicable, and a clear governance structure for roles and responsibilities. It would also promote consistency across the Council for the approach behind annual fee setting.

Based on sample testing and discussions with a small number of budget holders and other officers, limited information was available to Internal Audit on specific service costs. This means assurances cannot be provided that fees and charges accurately reflect the cost of running the service, whether that service is cost effective, or whether there are costs to the Council to subsidise the income that has been budgeted. The cost of providing Council services should be fully understood to allow for transparency when determining the appropriate charging level and basis.

Despite the above issues, the approach taken by most service areas to review discretionary charges appears sensible. Individual budget holders are responsible for ensuring fees are reviewed, with support from finance business partners if required. By discussion, there is an understanding of the need to maximise income, recover costs where possible, and remain in budget whilst also considering the political nature of the services provided. For the most part fees appear to have been historically set based on benchmarking exercises and other research and knowledge of the area, and then increased annually by the Consumer Price Index (CPI). Research has not been

carried out for a number of years in some areas. In one case, commentary could not be provided because the responsible officer had left the Council and it was not known where the information was saved.

For 2024/25, the rate of 6.7% CPI has been applied. A review of the schedule found that a small number of fees had increased above this rate. There were also some fees that had not increased at all. Valid reasons were provided in every case, although some of these were not easy to obtain. Reasons behind the setting of fees and charges should be clearly logged for audit trail purposes.

In some cases, managers have used their professional expertise to set fees that are competitive and won't result in lower demand (for example venue hire). Service managers liaise with the respective lead member before returning proposals to the Finance team to review and compile into the schedule. In one case it was unclear whether or not a charge should be included within the schedule. Although a reason was provided as to why it had not been included, a framework could establish the approach to these sorts of queries.

The process to review fees and charges would benefit from more of a collaborative approach between the service areas and the finance team. Currently finance colleagues generally rely on the information that is provided from budget holders, with some variance monitoring undertaken if any large increases have been proposed.

The cost of living and covid where relevant, appear to have been considered in most cases. By discussion, some areas such as wedding venues and planning fees have actually benefited. Car parking fees are the biggest source of income for the Council and therefore need to be protected. Car parks were over budget last year so this would suggest there has been no negative impact as a result of the cost of living crisis.

A benchmarking exercise has been conducted by another local authority, comparing fees and charges across all Essex councils. This will be shared with Budget Holders at Rochford Council prior to fee setting for 2026/27.

Debt Recovery: Report No. RDC091274

Audit Objective

To review and assess the adequacy of the Council's debt management arrangements, compliance with the policy and effectiveness of the policy in relation to Sundry Debt, Council Tax and Housing Benefit Overpayments (HBOP).

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

<u>Business Plan Objective:</u>	<i>Being Financially Sustainable</i>
<u>Corporate Risk:</u>	<i>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 Councils priorities as out in its Business Plan, ensuring robust financial controls are in place to keep the budget on track in-year, and delivery of the Councils Capital Programme.</i>

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

Last Audit and Assessment: *Sundry Debt 2022/23 / Limited*

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. The basis for choosing each assurance level is set out on page 7. The basis for assessing the priority status of recommendations arising is set out in the table on page 8.

The level of assurance assessed for this audit is – Adequate

Risks tested and outcomes

<u>Risk Area Tested</u>	<u>Assurance Level</u>	<u>Number and priority of recommendations made</u>
A Corporate Debt and Write off Policy is not in place and/or does not include procedures for each type of debt	Adequate	None
Debts are not pursued in line with policies and procedures		
Sundry Debt: Council Tax: Housing Benefit Overpayments:	Limited Good Adequate	2 Moderate None None
Overall debt levels are not monitored and/or are not appropriately reported	As above	As above
Debts are written off inappropriately	As above	As above
Credit notes or refunds are applied inappropriately	Good	None

Executive Summary

This review has been undertaken to provide an opinion on the effectiveness of the controls in place when recovering debt relating to Sundry Debt, Council Tax and Housing Benefit Overpayments (HBOP).

The Corporate Debt and Write Off Policy was last updated in March 2023 and clearly sets out the Council's objectives for debt recovery, with each debt type listed and aligned to the relevant recovery process. The previous version of the Policy is included on the Policy Register that is published on the Council's intranet. The Revenue and Benefits (R&B) Corporate Manager has been made aware that the most recent version needs to be uploaded. There is a Service Level Agreement (SLA) in place between the Service Areas, Debtors Team, Recovery Team and Legal Services that defines the Sundry Debt recovery process and roles and responsibilities. This was last reviewed in September 2022 and is due to be reviewed again imminently. Internal Audit were advised that the Recovery and Enforcement Officer will update both policies and procedures and ensure that these versions are loaded to the intranet by 11th January 2025.

The total outstanding Sundry Debt at the beginning of July 2024 was approximately £494,424. Aged debt over 90 days has reduced from £272,636 to £230,531 since the prior Sundry Debt recovery audit review in January 2023.

Priority areas for Sundry Debt recovery have been Building Control and Housing Operations. Progress has been made to reduce the aged debt for Building Control from approximately £33k in January 2023, to £7.5k by August 2024. Recovery procedures for Housing have been slower and more labour intensive. Reminder letters were issued to every customer where an address is available and the debt has been passed to a Debt Collection Agency (DCA) where customers have not

responded. As at June 2024, aged housing debt was approximately £144k. This is a reduction of approximately £2k since the previous audit.

Procedures to recover Sundry Debt are being followed based on individual circumstances, and efforts are being made to recover the backlog of debt. However from sample testing and discussions with the Debt Recovery Officer, there is evidence of work items not being progressed promptly, both historically and more recently, despite multiple attempts to obtain updates from service areas.

The corporate debt procedures, and SLA state that Legal Services are involved in decision making at certain stages of debt recovery. There is currently no dedicated Legal Team in Rochford. In these instances, decision making is undertaken by the Recovery and Enforcement Officer in collaboration with the service area. Going forward, a third party legal representative will be instructed by the Recovery and Enforcement Officer in assisting with legal action, with full agreement of the Service Area Director. Both policies will be updated with these new procedures.

In recent years an automated debt recovery system has been implemented for Sundry Debt, where invoices and reminders are electronically sent to customers. At the time of the previous audit in 2022/23 there were system issues relating to the unsuccessful delivery of e-invoices and reminders for some customers. A manual work around has been established for these cases and this module appears to be working effectively. The cash collection module, essentially a central diary system that tracks debt, is not utilised. However alternative controls are in place to ensure overdue debt is effectively monitored, and saved in a location that is accessible for the officers who need to access it.

There is also a web based Workspace Platform that enables an overview of debt per department. At the time of the previous audit, this was in the early stages of development. There appears to have been little progress made, partially due to a change in job roles for the officer who was previously establishing the platform. Although the Debt Recovery Officer regularly provides updates to departments, the workspace platform could be beneficial if fully utilised. A recommendation has been made to address this.

The total Council Tax arrears at July 2024 was approximately £2,704,920. Procedures for collecting overdue Council Tax are well established. Recovery of arrears progresses in accordance with the escalation process from reminder through to court action, as detailed in the corporate debt policy and the Council Tax recovery procedures.



The total amount of HBOP outstanding at the end of August 2024 was approximately £1,043,171 (this figure includes cases of official error). The recovery of HBOP is reducing as more customers transfer to universal credit. In these cases, the Council are no longer able to collect overpayments from working age adults through benefits. There are other options to recover, however other debts owed (for example Council Tax) take precedence over HBOP. Despite these barriers, sample testing found that procedures to recover HBOP appear reasonable and current practice is in line with the corporate debt policy and the overpayments policy and procedures.




Council Tax and HBOP are written off with good reason and the approval process is followed. Some Sundry Debts have been awaiting confirmation for write off from the relevant budget holders for several months, despite multiple attempts by the Debt Recovery Officer to obtain a response. Internal Audit are not able to confirm whether S151 written approval was obtained for a small number of cases that were written off, as the information was not provided. However these cases had been approved at Director level. At the time of our audit, the Financial Regulations were under review.




Refunds relating to Council Tax and HBOP and credit notes relating to Sundry Debt invoices are processed with valid reason and are authorised correctly.




A quarterly corporate performance report is due to be presented to Members in September. Performance Indicators relating to corporate debt and revenue and benefits are included. A monthly performance report of the Revenue & Benefits service is also presented to the Member lead.


Appendix 2: RDC ‘Live’ Audit Recs


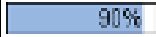
Code & Title	Status	Recommendation	Priority	Progress Bar	Assigned To	Due Date	Original Due Date	Latest Note	Latest Note Date
RDC021250 .02 Community Safety Partnership 2023/24	In Progress	A Partnership Plan should be established and documented, confirming a clear vision and the key functions of the CSP. The Plan should underpin the annual Strategic Assessment.	Moderate		Paul Brace	31-Mar-2025	30-Apr-2024	<p>PB 27/01/2025 A meeting of the CSP was undertaken in November 2024 when the Partnership agreed to refresh the ToR’s and agreed to consider future delivery and plans when the annual Strategic Assessment will take place.</p> <p>An annual meeting with the PFCC is scheduled at the end of February. The annual Strategic Assessment will be undertaken in February 2025 and the Partnership Plan will follow, ready for approval in March 2025 by the CSP.</p>	29-Jan-2025
RDC021250 .03 Community Safety Partnership 2023/24	In Progress	The Annual Delivery Plans should include estimated timescales for completing interventions for monitoring purposes.	Moderate		Paul Brace	31-Mar-2025	30-Sep-2023	<p>PB 27/01/2025 The annual Strategic Assessment will be undertaken in February 2025 and the Partnership Plan will follow, ready for approval in March 2025 by the CSP.</p> <p>A delivery plan will be agreed by the CSP for 2025/26</p>	29-Jan-2025


Code & Title	Status	Recommendation	Priority	Progress Bar	Assigned To	Due Date	Original Due Date	Latest Note	Latest Note Date
RDC021250.07 Community Safety Partnership 2023/24	Overdue	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		Paul Brace	31-Jan-2024	31-Oct-2023	PB 10/1/25 - Website updated with priorities, refreshed Terms of Reference and minutes. We will not be publishing the 2024/5 Strategic Assessment as the process for undertaking the 2025/6 assessment is now underway and will be published when completed and consulted upon in Feb/Mar 2025.	10-Jan-2025
RDC021270.01 Private Rented Accommodation 2024/25	In Progress	The new enforcement policy should clearly cover key enforcement processes, including delegation limits and circumstances that may require Manager/Director sign off.	Moderate		Tara Miller, Private Sector Housing Officer	31-Mar-2025	31-Mar-2025		
RDC021270.02 Private Rented Accommodation 2024/25	Overdue	The HMO checklists should be completed for all relevant properties to ensure the correct process has been followed.	Moderate		Tara Miller, Private Sector Housing Officer	30-Nov-2024	30-Nov-2024		



Code & Title	Status	Recommendation	Priority	Progress Bar	Assigned To	Due Date	Original Due Date	Latest Note	Latest Note Date
		Consideration should be given to a management review process as key reliance is placed on the PSHO.							
RDC021270 .03 Private Rented Accommodation 2024/25	Overdue	The date an application is received and when all supporting documentation has been received should be logged to ensure published target turnaround timescales are met.	Low		Tara Miller, Private Sector Housing Officer	31-Jan-2025	31-Jan-2025		
RDC021270 .04 Private Rented Accommodation 2024/25	Overdue	A working list of all suspected/alleged HMO properties should be actively maintained and worked through as and when convenient. This should be clearly evidenced on the spreadsheet.	Moderate		Tara Miller, Private Sector Housing Officer	30-Nov-2024	30-Nov-2024		
RDC021270 .05 Private Rented Accommodation 2024/25	Overdue	The HMO excel spreadsheet should be completed in full and expanded to include details of all	Moderate		Tara Miller, Private Sector Housing Officer	31-Jan-2025	31-Jan-2025		


Code & Title	Status	Recommendation	Priority	Progress Bar	Assigned To	Due Date	Original Due Date	Latest Note	Latest Note Date
		relevant hazards/recommended works noted during inspections, with agreed timescales for rectification, to ensure these are adequately followed up on.							
RDC021270.06 Private Rented Accommodation 2024/25	Overdue	All information relating to property inspections should be recorded and maintained, including initial/pre inspections and ongoing inspections.	Moderate		Tara Miller, Private Sector Housing Officer	31-Jan-2025	31-Jan-2025		
RDC021270.07 Private Rented Accommodation 2024/25	Overdue	All complaints should be logged and resolution recorded. This should include advice/guidance given via a telephone call to ensure there is an appropriate audit trail for potential future calls from the same tenant	Low		Tara Miller, Private Sector Housing Officer	30-Nov-2024	30-Nov-2024		
RDC041236.08 Fly Tipping 2023-24	Overdue	When the Streets and Recycling service review has been completed, if resources allow then	Moderate		Caroline Bell.	31-Dec-2024	30-Apr-2024	CB - Still resolving integration of IT systems	11-Nov-2024




Code & Title	Status	Recommendation	Priority	Progress Bar	Assigned To	Due Date	Original Due Date	Latest Note	Latest Note Date
		<p>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. If the instances of further reports or complaints are low then management may choose to accept the risk and not commit any resources to this.</p>							
RDC071243 .02 Staff Recruitment and Retention	In Progress	<p>HR should identify the specific training required to be completed by managers prior to the recruitment process, and how long this training is valid for. This should include:</p> <ul style="list-style-type: none"> - Recruitment training - the mandatory completion of Safeguarding training: and 	Moderate		Zoe Saward, Acting Service Manager, People and OD	30-Jun-2025	31-Mar-2024	NM 11/2/25 – Taking part in the LGAs recruitment reset programme to inform and ensure the recruitment policy is considering current practices and thinking. This programme concludes on the 19 March and so we will look to embed within the policy, which will require us to push the due date back slightly to allow us to consider any changes	12-Feb-2025


Code & Title	Status	Recommendation	Priority	Progress Bar	Assigned To	Due Date	Original Due Date	Latest Note	Latest Note Date
		- the completion of equality and diversity training. This training should be checked as having been completed, and recorded by HR.						that may need to be made. Amend due date to 30 June 2025	
RDC071243 .06 Staff Recruitment and Retention	In Progress	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		Zoe Saward, Acting Service Manager, People and OD	30-Jun-2025	31-Mar-2025	NM 11/2/25 – Taking part in the LGAs recruitment reset programme to inform and ensure the recruitment policy is considering current practices and thinking. This programme concludes on the 19 March and so we will look to embed within the policy, which will require us to push the due date back slightly to allow us to consider any changes that may need to be made. Amend due date to 30 June 2025	12-Feb-2025
RDC071243 .08 Staff Recruitment and Retention	In Progress	HR should produce a documented procedure to ensure that support for Professional Development and Qualification	Moderate		Zoe Saward, Acting Service Manager, People and OD	30-Apr-2025	30-Apr-2024	NM 11/02/25 – Draft policy to go to Union for their review, so need to push back to allow for this. We will look to launch by the 1 April 2025.	12-Feb-2025





Code & Title	Status	Recommendation	Priority	Progress Bar	Assigned To	Due Date	Original Due Date	Latest Note	Latest Note Date
		Sponsorship is consistent across OneTeam. This should include as a minimum: - 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.							
RDC081269 .02 Policy Framework 2024/25	In Progress	A Policy and Strategy Development training programme/course should be developed that explains the expected capabilities to produce good quality policies and strategies as a	Moderate		Sam Nicholson, Performance and Digital Transformation Manager	31-Mar-2025	30-Nov-2024	SN 3/2/25 - Training based on our guidance and templates is in development. Dates are being discussed with those officers who have policies due for review or development in the remaining 2024/25 cycle.	04-Feb-2025

Code & Title	Status	Recommendation	Priority	Progress Bar	Assigned To	Due Date	Original Due Date	Latest Note	Latest Note Date
		<p>Council employee. This will aid in promoting and increasing awareness of the new Council-wide adopted framework.</p> <p>Training requirements, including roles and responsibilities, should be included within the policy guidance.</p>						It is intended that a training session will now take place in February 2025.	
RDC091261.01 Financial Sustainability 2023/24	In Progress	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		Carrie Cox, Corporate Manager (Finance and Assurance) (budget responsibility)	30-Sep-2025	30-Jun-2024	CC 20/12/24 - This will be drafted and incorporated into the Budget Report to Council in February. A Budget Process was taken to Committee and agreed in December 2024 but only picked up the end of the process.	23-Dec-2024
RDC091265.03 Rental Income 2023/24	In Progress	The Asset Management Team should review their current lease portfolio in attempt to renew expired leases on a risk based approach, subject to availability	Moderate		Andy Bere, Corporate Manager - Assets & Regeneration	30-Sep-2025	31-Oct-2024	AB 05/2/25 - Following Committee approval of the new Policy (agreed by Committee on 24/09/24) new processes continue to be reviewed alongside the developing Asset Management	05-Feb-2025

Code & Title	Status	Recommendation	Priority	Progress Bar	Assigned To	Due Date	Original Due Date	Latest Note	Latest Note Date
		<p>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>						<p>Strategy, which will be presented to Members in Q2 25/26.</p>	
RDC091265 .04 Rental Income 2023/24	In Progress	<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> <p>Changes in rent amounts should be communicated to the Finance Team and appropriate</p>	Moderate		Andy Bere, Corporate Manager - Assets & Regeneration	30-Sep-2025	31-Oct-2024	<p>AB 05/02/25 - With a new policy now in place, revised processes are under review (assisted by the Asset Mgt Strategy) that will assist in the rent review reconciliation process.</p>	05-Feb-2025

Code & Title	Status	Recommendation	Priority	Progress Bar	Assigned To	Due Date	Original Due Date	Latest Note	Latest Note Date
		adjustments made to reflect the agreed terms.							
RDC091268.01 Overtime and Expenses 2024/25	In Progress	An overtime policy should be produced to set out the Council's approach to approved overtime working and provide guidance both to managers and employees, including the overtime monitoring process.	Moderate		Zoe Saward	30-Apr-2025	31-Oct-2024	NM 11/02/25 – Draft policy to go to Union for their review, so need to push back to allow for this. We will look to launch by the 1 April 2025.	12-Feb-2025
RDC091268.07 Overtime and Expenses 2024/25	In Progress	A single travel and subsistence policy should be developed to ensure all employees have a clear and consistent understanding for business travel and expenses with associated rates for such payments. This policy should also include guidance on selecting vehicle Co2 emissions.	Moderate		Zoe Saward	30-Apr-2025	31-Oct-2024	NM 11/02/25 – Draft policy to go to Union for their review, so need to push back to allow for this. We will look to launch by the 1 April 2025.	12-Feb-2025
RDC091273.01 Fees	In Progress	The Council's objectives and best practice for the setting	Low		Sarah Harris, Corporate Manager,	30-Sep-2025	30-Sep-2025	DD 20/12/24 - this will be progressed following the Budget setting and	23-Dec-2024

Code & Title	Status	Recommendation	Priority	Progress Bar	Assigned To	Due Date	Original Due Date	Latest Note	Latest Note Date
and Charges		of fees and charges should be documented. Consideration should be given to the following: <ul style="list-style-type: none"> • Principles of charging • Full cost analysis • Full cost recovery • Competitive pricing • Social Value • Impact on budgeted income levels • Cost of living crisis • Roles and responsibilities • Timescales and review periods • Benchmarking and other commentary 			Finance and Accountancy			incorporated into a wider document of Budget Preparation	
RDC091274 .01 Debt Recovery	In Progress	The Workspace Platform for non-Dimension users should be implemented for all relevant budget holders, with training provided to enable users to utilise the platform to its full capacity.	Moderate		Keerthana Veejay, Systems Accountant	30-Sep-2025	30-Sep-2025	DD 20/12/24 - a review of accounting systems will take place in February and this may result in Dimensions being replaced by 31/3/2026. If this is the case then Workspace will not progress. If Dimensions will remain going forward	23-Dec-2024

Code & Title	Status	Recommendation	Priority	Progress Bar	Assigned To	Due Date	Original Due Date	Latest Note	Latest Note Date
								then Workspace will be implemented.	
RDC091274 .02 Debt Recovery	In Progress	Any ongoing responses to outstanding Sundry Debt recovery and Sundry Debt Write Offs should be escalated to Director level/CLT	Moderate		Claire Malcolm, Recovery and Enforcement Officer	30-Apr-2025	30-Apr-2025		
RDC101264 .07 ICT Infrastructure	Overdue	The Council needs to prioritise the renewal of the PSN Code of Connection.	Moderate		Tim Huggins	31-Dec-2024	31-Jan-2024	TH 14/8/24 - This is a high priority which a formal remediation action plan in place, and we are to work with an external 3rd party for specialist help	05-Nov-2024
RDC101264 .08 ICT Infrastructure	In Progress	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		Tim Huggins	31-Mar-2025	31-Jan-2024	TH 14/8/24 - The information security policies and cyber overlap (refer to cyber policies) – action plan in place to review Info Sec policies being led by the Policy team.	05-Nov-2024
RDC101264 .09 ICT Infrastructure	In Progress	IT Disaster Recovery arrangements should be fully documented, including technical recovery procedures. IT Disaster Recovery plans should be	Moderate		Tim Huggins	31-Mar-2025	30-Jun-2024	TH 14/8/24 - IT DR has been replaced with a Cyber incident response plan to reflect the changes in service delivery (Cloud Services) – this is linked to the	16-Aug-2024

Code & Title	Status	Recommendation	Priority	Progress Bar	Assigned To	Due Date	Original Due Date	Latest Note	Latest Note Date
		subject to annual review.						Corporate DR plans. Working with Corporate Managers to agree Recovery Time and Recovery Point objectives	

Appendix 3 – Assurance Levels

BASIS FOR AUDIT OPINION		
Assurance Level	Internal Audit's opinion is based on <u>one or more of the following conclusions applying:</u>	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>

Appendix 4 – Recommendation (Action) Priorities

Priority	Description
Critical	<p>Critical and urgent in that failure to address the risk could lead to one or more of the following occurring:</p> <ul style="list-style-type: none"> • Significant financial loss (through fraud, error, poor value for money); • Serious safeguarding breach; • Life threatening or multiple serious injuries; • Catastrophic loss of service; • Failure of major projects; • Critical information loss leading to ICO referral; • Reputational damage – intense political and media scrutiny; • Possible criminal, or high profile, civil action against the Council, Members or officers; and • Intervention by external agencies. <p><i>Remedial action must be taken immediately.</i></p>
Major	<p>Major in that failure to address the issue or progress the work would lead to one or more of the following occurring:</p> <ul style="list-style-type: none"> • High financial loss (through fraud, error, poor value for money); • Safeguarding breach; • Serious injuries or stressful experience requiring medical treatment, many work days lost; • Significant disruption to services (key outcomes missed, some services compromised. Management action required to overcome medium term difficulties); • Major information loss leading to internal investigation; • Reputational damage – unfavorable external media coverage. Noticeable impact on public opinion; • Scrutiny required by external agencies. <p><i>Remedial action must be taken urgently.</i></p>
Moderate	<p>Moderate in that failure to address the issue or progress the work would lead to one or more of the following occurring:</p> <ul style="list-style-type: none"> • Medium financial loss (through fraud, error or poor value for money); • Significant short-term disruption of non-core activities; • Scrutiny required by internal committees; • Injuries or stress level requiring some medical treatment, potentially some work days lost; and • Reputational damage – probable limited unfavorable media coverage. <p><i>Prompt specific action should be taken.</i></p>
Low	<p>Low in that failure to address the issue or progress the work would lead to one or more of the following occurring:</p> <ul style="list-style-type: none"> • Low financial loss (through fraud, error or poor value for money); • Minor errors in systems/operations or processes requiring action or minor delay without impact on overall service delivery schedule. Handled within normal day to day routines; and • Reputational damage – internal review unlikely to have a wider impact. <p><i>Remedial action is required.</i></p>