

Standards and Audit Committee

Tuesday 29 January 2019 at 7.30pm

**Council Chamber
Runnymede Civic Centre, Addlestone**

Members of the Committee

Councillors M G Nuti (Chairman), D E Anderson-Bassey (Vice-Chairman), A Alderson, M D Cressey, S L Dennett, J R Furey, Mrs Y P Lay, P Snow, P J Taylor and A P Tollett.

In accordance with Standing Order 29.2 any non-member of the Committee who is considering attending the meeting should first request the permission of the Chairman.

A G E N D A

Notes:

- i) Any report on the Agenda involving confidential information (as defined by section 100A(3) of the Local Government Act 1972) must be discussed in private. Any report involving exempt information (as defined by section 100I of the Local Government Act 1972), whether it appears in Part 1 or Part 2 below, may be discussed in private but only if the Committee so resolves.
- ii) The relevant "background papers" are listed after each report in Part 1. Enquiries about any of the Agenda reports and background papers should be directed in the first instance to **Miss C Pinnock, Democratic Services, Law and Governance Business Centre, Civic Centre, Station Road, Addlestone (Tel: Direct Line: 01932 425627). (email: clare.pinnock@runnymede.gov.uk)**.
- iii) Agendas and Minutes are available on a subscription basis. For details, please ring Mr B A Fleckney on 01932 425620. Agendas and Minutes for all the Council's Committees may also be viewed on www.runnymede.gov.uk.
- iv) In the unlikely event of an alarm sounding, members of the public should leave the building immediately, either using the staircase leading from the public gallery or following other instructions as appropriate.
- v) **Filming, Audio-Recording, Photography, Tweeting and Blogging of Meetings**

Members of the public are permitted to film, audio record, take photographs or make use of social media (tweet/blog) at Council and Committee meetings provided that this does not disturb the business of the meeting. If you wish to film a particular meeting, please liaise with the Council Officer listed on the front of the Agenda prior to the start of

the meeting so that the Chairman is aware and those attending the meeting can be made aware of any filming taking place.

Filming should be limited to the formal meeting area and not extend to those in the public seating area.

The Chairman will make the final decision on all matters of dispute in regard to the use of social media, audio-recording, photography and filming in the Committee meeting.

LIST OF MATTERS FOR CONSIDERATION

PART I

Matters in respect of which reports have been made available for public inspection

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PART II

Matters involving Exempt or Confidential Information in respect of which reports have not been made available for public inspection.

a)	<u>Exempt Items</u>	
11.	ADDLESTONE ONE RISK REGISTER UPDATE	58
b)	<u>Confidential Items</u>	
	(No items to be considered under this heading)	

1. FIRE PRECAUTIONS

The Chairman will read the Fire Precautions, which set out the procedures to be followed in the event of fire or other emergency.

2. NOTIFICATION OF CHANGES TO COMMITTEE MEMBERSHIP

3. MINUTES

To confirm and sign the Minutes of the Meeting held on 27 November 2018, as set out in Appendix 'A'.

Runnymede Borough CouncilSTANDARDS AND AUDIT COMMITTEE27 November 2018 at 7.30pm

Members of the Committee Present: Councillors M G Nuti (Chairman), D E Anderson-Bassey (Vice-Chairman), A Alderson, M D Cressey, S L Dennett, Mrs Y P Lay, S A Lewis, P Snow, P J Taylor, and A P Tollett.

Members of the Committee absent: Mr J Healy and Mr M Litvak (Independent persons)

380 FIRE PRECAUTIONS

The Chairman read the procedures to be followed in the event of fire or other emergency.

381 NOTIFICATION OF CHANGES TO COMMITTEE MEMBERSHIP

The Group mentioned below had notified the Chief Executive of their wish that the change listed below be made to the membership of the Committee. The change was for a fixed period ending on the day after the meeting and thereafter the Councillor removed would be reappointed.

<u>Group</u>	<u>Remove From Membership</u>	<u>Appoint Instead</u>
Conservative	Councillor J R Furey	Councillor S A Lewis

The Chief Executive had given effect to this request in accordance with Section 16(2) of the Local Government and Housing Act 1989.

382 MINUTES

The Minutes of the meetings of the Committee held on 18 September and the Standards Hearings Sub-Committee held on 24 September 2018 were confirmed and signed as correct records.

383 APOLOGIES FOR ABSENCE

There were no items of business for the Independent persons.

384 INTERNAL AUDIT PROGRESS REPORT 2018/19

The Committee noted progress with the audits being conducted in 2018/19. There were three changes to the planned programme for the year. These were an additional audit to examine Section 106 agreements and two deleted audits in ICT which were not considered a priority.

Although Members were content that the two ICT related audits had been deleted they did, as a result of the discussion regarding systems and processes, request TIAA to consider bringing forward the ICT Change Management and Control audit currently planned for quarter 4 of 2018/19. Members generally welcomed the

Members' ICT support role coming back in house provided equipment and email facilities were set up in a timely fashion after the elections in May 2019. Members noted that IT equipment and software for Councillors was currently being discussed by the relevant Member Working Group and recommendations would be brought forward to Corporate Management Committee in due course.

Officers from TIAA assured Members that they would present their annual report on outstanding reports and recommendations to the meeting in January 2019.

It was confirmed that an audit of Housing and Planning Enforcement was in the programme as soon as dates could be agreed with the respective service heads. The Committee agreed that Planning Enforcement had improved with regular updates to the Planning Committee. There would also be forthcoming audits on the Local Plan and Addlestone One in the new year. The latter to include the requested for 'lessons learned' element.

385 CORPORATE FRAUD AND FINANCIAL INVESTIGATIONS

The Committee's endorsement was sought of a proposal to work in partnership with Reigate and Banstead Borough Council on fraud investigation. This would be subject to the approval of Corporate Management Committee at a later date, possibly the January 2019 meeting.

Members noted that in 2014 the responsibility for the investigation of Housing Benefit fraud transferred to the Department for Works and Pensions (DWP). At that time, recognising the need to investigate fraud in other areas, the Fraud Investigator's post had been retained and funded by the Council. The background to the current proposal was explained; namely an increase in potential fraud across Resources and Housing related matters and that the current post holder had been very successful at identifying potential fraud at an early stage, undertaking the investigation work, through to securing a significant number of positive outcomes for the Council and the County Council, although Officers confirmed that the new arrangements would remain outcome focussed on raising income for the Council. The aim was that the post would become self-financing following an initial outlay of approximately £40,000.

As well as investigation the work involved fraud prevention, reactive fraud referrals and financial investigations all of which was undertaken using clear frameworks and software systems.

Officers had discussed the potential for partnership working with Reigate and Banstead Borough Council, whose staffing resources were greater and an indication of their success rate was noted. By entering into a more formal relationship, for which a service level agreement would be required, there would be support for the current post holder and a modest estimate of additional income of £290k in 2019/20

The proposal was welcomed by the Committee who were pleased to recommend its approval by Corporate Management Committee.

RESOLVED that –

the proposal to work in partnership with Reigate and Banstead Borough Council with regard to Fraud Investigation be endorsed and recommend that the Business Case be approved by Corporate Management Committee in January 2019, as part of the budget setting process for 2019/20

386 COMPLAINTS AND COMPLIMENTS 1 AUGUST – 30 SEPTEMBER 2018

The Committee received its regular report on Complaints and Compliments that had been recorded centrally with the Corporate Head of Law and Governance since the last meeting up to 30 September 2018. The report also addressed some requests and issues raised at the previous meeting.

Members were informed that there had been 27 formal complaints recorded and 15 compliments between 1 August and 30 September 2018, 7 of those compliments were for the Green Space team in Community Development. It was noted that 7 complaints had been upheld or partly so.

Members received some more detailed information regarding the nature of complaints received by Environmental Services, Housing and Planning during 2017/18 as requested at the last meeting. These were provided as an Exempt Appendix and all personal information that could identify individual complainants had been redacted to comply with the General Data Protection Regulation. The snapshot highlighted the number of overdue complaints which would be followed up with relevant Service Heads but that each service area had a fairly even share of complaints. To identify trends, Officers had grouped those complaints into six themes (staff, contractors, Council policy and decisions, service delays and standards, another appeal process was in place and complaints outside our remit) and invited comment from the relevant Business Centres. It was reported that the Housing Business Centre had taken an especial interest in looking at trends to improve performance.

Officers confirmed that as requested the figures would be aligned to the same reporting periods as the corporate Key Performance Indicators (KPIs) from the next meeting. It was reported that Officers had also added targets for complaints to the quarterly KPI reports for those Service Committees that did not currently do so.

The Committee noted that there were currently 12 complaints marked as overdue on the register and that these were being actively followed up to 'sign them off' as dealt with. Members sought some more analysis in this area to track whether complaints were always being responded to and dealt with in a timely matter.

Members noted that both Planning and Housing had the most complaints recorded. Officers agreed to advise the Committee when the report on the Review of the Planning Service would be available to all Members.

Officers were thanked for producing a detailed and informative report and it was debated what other information Members would like and in what detail. It was agreed that the Monitoring Officer and the Officer overseeing the complaints register would liaise with Cllr Anderson-Bassey and Cllr Cressey regarding tracking the performance of responding to complaints and other information sought with regard to more in depth analysis and 'snapshots' of the register and report back to the next meeting, resources permitting.

387 ADDLESTONE ONE RISK REGISTER – UPDATE

By resolution of the Committee, the press and public were excluded from the meeting during the consideration of this matter under Section 100A(4) of the Local Government Act 1972 on the grounds that the discussion would be likely to involve

the disclosure of exempt information of the description specified in paragraph 3 of Schedule 12A to Part 1 of the Act.

The Director of Commercial Services appraised the Committee of the present position with regard to retail and residential units in Addlestone One. As well as a detailed account, a pictorial update was tabled at the meeting which Members noted contained sensitive commercial information.

With regard to risks, Officers confirmed these had been reduced to a very small number which it was advised were manageable. Officers were asked to consider adding a column to the risk register to reflect any slippage in the project.

The Committee noted the importance of advertising and marketing and Officers agreed to look at providing a link from the RBCi website to the relevant property agent sites to promote sales and lettings of residential units in Addlestone One.

Officers agreed to discuss with Cllr Mrs Lay some issues raised regarding the Waitrose Car park in Egham.

In closing the meeting, the Chairman announced that the planned for second part of the audit training would take place immediately before the next scheduled meeting and Officers were asked to circulate the slides in advance.

Chairman

(The meeting ended at 9.21 pm)

4. APOLOGIES FOR ABSENCE

5. DECLARATIONS OF INTEREST

If Members have an interest in an item please record the interest on the form circulated with this Agenda and hand it to the Legal Representative or Democratic Services Officer at the start of the meeting. A supply of the form will also be available from the Democratic Services Officer at meetings. Members are advised to contact the Council's Legal section prior to the meeting if they wish to seek advice on a potential interest.

Members are reminded that a non pecuniary interest includes their appointment by the Council as the Council's representative to an outside body and that this should be declared as should their membership of an outside body in their private capacity as a director, trustee, committee member or in another position of influence thereon.

Members who have previously declared interests which are recorded in the Minutes to be considered at this meeting need not repeat the declaration when attending the meeting. Members need take no further action unless the item in which they have an interest becomes the subject of debate, in which event the Member must leave the room if the interest is a disclosable pecuniary interest or if the interest could reasonably be regarded as so significant as to prejudice the Member's judgement of the public interest.

6. TIAA FOLLOW UP ON RECOMMENDATIONS FROM AUDITS IN 2017/18 (TIAA)

Synopsis of report:

To inform Members on progress made by the Council's Officers in implementing the recommendations made by TIAA, the Council's Internal Auditors, resulting from the internal audit work completed for the financial year 2017/18.

Recommendation(s)

None: This report is for information.

1. Context of report

1.1 Appendix 'B' shows TIAA's follow up report on the recommendations made following completion of the 2017/18 internal audit work programme.

2. Report

2.1 The report is an exception report and summarises the outstanding recommendations as at January 2019.

3. Resource implications

3.1 The audit service is budgeted for in the Council's annual budgets, with a small contingency to cover unforeseen audits.

(For information)

Background papers

Relevant Internal Audit working files and reports (part exempt)



Runnymede Borough Council

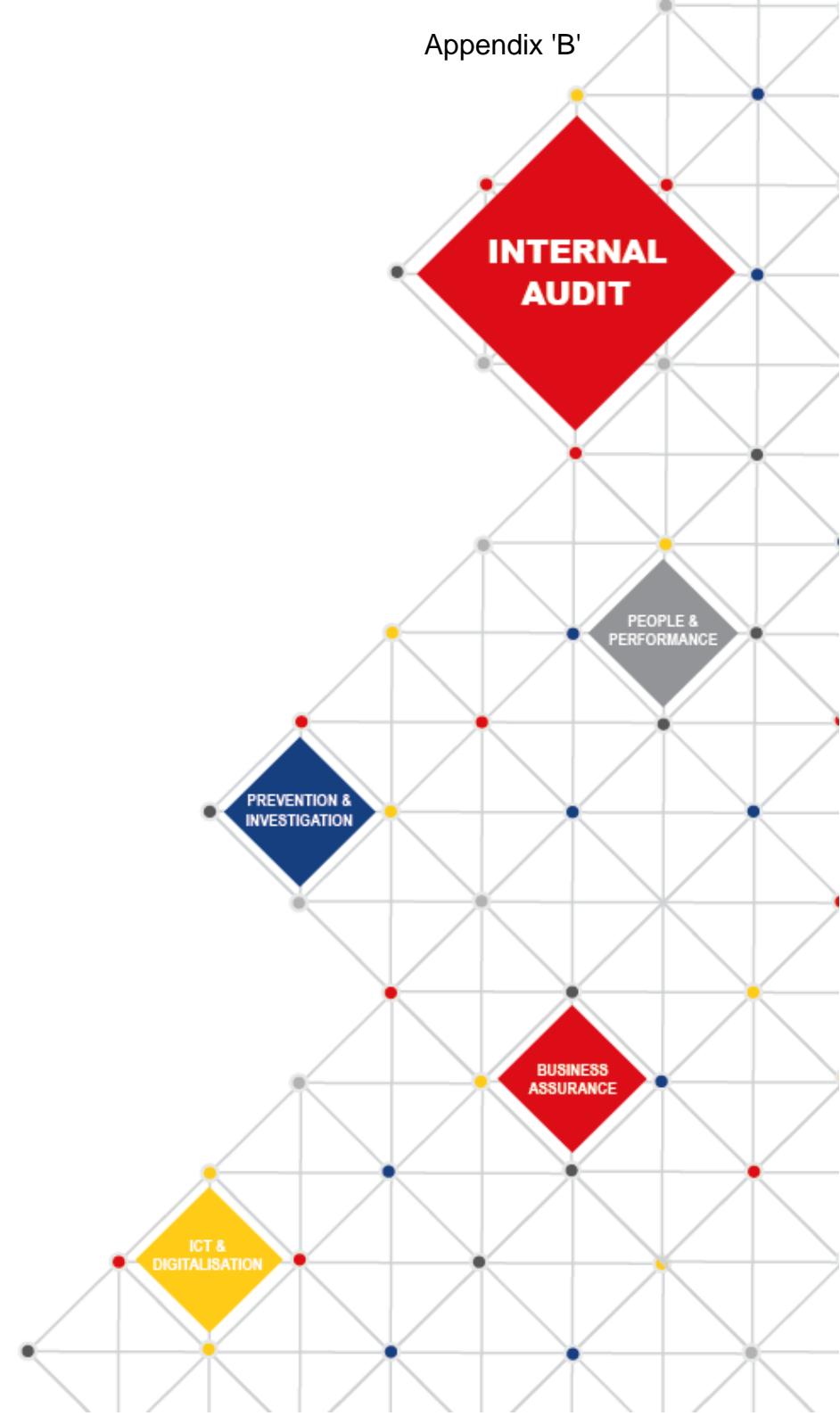
Follow Up Review of 2017/18 Internal Audit Recommendations

January 2019

FINAL

2018/19

Appendix 'B'



Executive Summary

INTRODUCTION

1. This follow up review by TIAA established the management action that has been taken in respect of the priority 1, 2 and 3 recommendations arising from the internal audit reviews listed below at Runnymede Borough Council, which had been finalised during 2017/18. The review was carried out during August to October 2018.

Review	Year	Date of Final Report
Data Protection and Information Governance	2016/17	8 May 2017
Community Safety	2016/17	3 July 2017
Data Quality	2016/17	26 July 2017
Service Desk	2016/17	28 July 2017
ICT Strategy	2016/17	19 September 2017
Addlestone One Town Centre Redevelopment (First Half Year)	2017/18	13 June 2017
Safeguarding and Prevent	2017/18	3 October 2017
Procurement	2017/18	10 October 2017
Building Control	2017/18	30 October 2017
Absence Management	2017/18	8 November 2017
Debtors	2017/18	8 December 2017
Risk Management	2017/18	13 December 2017
Payroll	2017/18	22 December 2017

Review	Year	Date of Final Report
Creditors	2017/18	22 December 2017
Housing Rents	2017/18	4 January 2018
Cash & Bank	2017/18	22 January 2018
Business Rates	2017/18	20 February 2018
Benefits	2017/18	22 February 2018
Main Accounting	2017/18	26 March 2018
Treasury Management	2017/18	29 March 2018
Day Centres	2017/18	4 April 2018
Council Tax	2017/18	25 April 2018
Depot (including Commercial Trade Waste)	2017/18	26 April 2018
Customer Services	2017/18	9 May 2018
Addlestone One Town Centre Redevelopment (Second Half Year)	2017/18	21 May 2018



KEY FINDINGS

2. The follow up review considered whether the management action taken addresses the control issues that gave rise to the recommendations. The implementation of these recommendations can only provide reasonable and not absolute assurance against misstatement or loss. From the work carried out the following evaluations of the progress of the management actions taken to date have been identified.

Evaluation	Number of Recommendations
Implemented	25
Outstanding	24
Considered but not Implemented	1
Not Implemented	0

3. For the 25 recommendations that have been confirmed as Implemented, no further action is necessary and specific details have not been included in this report.
4. In relation to the 24 recommendations classified as Outstanding, this includes 10 recommendations which have not yet reached their implementation date. As such, for these recommendations no action was required at this time and specific details have not been included in this report. These recommendations will continue to be periodically monitored as they reach their intended implementation dates.
5. For the remaining 14 recommendations classified as Outstanding, these were confirmed as either in the process of being implemented and/or having a revised implementation target date. These will continue to be periodically monitored, and details relating to the specific recommendations in these cases have been included in the Detailed Report section below.

SCOPE AND LIMITATIONS OF THE REVIEW

6. The review considered the progress made in implementing the recommendations made in the previous internal audit reports and to establish the extent to which management has taken the necessary actions to address the control issues that gave rise to the internal audit recommendations.
7. The responsibility for a sound system of internal controls rests with management and work performed by internal audit should not be relied upon to identify all strengths and weaknesses that may exist. Neither should internal audit work be relied upon to identify all circumstances of fraud or irregularity, should there be any, although the audit procedures have been designed so that any material irregularity has a reasonable probability of discovery. Even sound systems of internal control may not be proof against collusive fraud.
8. For the purposes of this review reliance was placed on management to provide internal audit with full access to staff and to accounting records and transactions and to ensure the authenticity of these documents.

RELEASE OF REPORT

9. The table below sets out the history of this report.

Date draft report issued:	6 th December 2018
Date management responses rec'd:	14 th January 2019
Date final report issued:	16 th January 2019



Detailed Report

FOLLOW UP

10. Management representations were obtained on the action taken to address the recommendations and limited testing has been carried out to confirm these management representations. The following matters were identified in considering the recommendations that have not been fully implemented:

Community Safety

Audit title	Community Safety	Audit year	2016/17	Priority	3
Recommendation	ASB guidance published on the Council's website to be reviewed and updated to ensure it contains all relevant, up to date information.				
Initial management response	ASB Guidance to be updated and published by Q3 of 2017.				
Responsible Officer/s	Community Safety Officer	Original implementation date	31/12/17	Revised implementation date	31/12/18
Latest Update	It was advised by the Community Safety Officer that this piece of work is ongoing, with ASB Guidance to be updated and published during Q3 2018. This will continue to be reviewed as part of periodic monitoring of outstanding recommendations.				
Status	Outstanding			Implementation is in progress but the original target date has not been met.	

Data Quality

Audit title	Data Quality	Audit year	2016/17	Priority	3
Recommendation	Risks relating to Data Quality and mitigating actions to be incorporated into Corporate and/or Business Centre/Team Plan risk registers as appropriate.				
Initial management response	We agree that all Business Centre/Team Plans should at least have a generic risk related to the issue that if data is inaccurate it has the risk of misleading Members, Officers, the public and other stakeholders, and may even result in alternative decisions being made. This will be mitigated by data quality standards being addressed in the Information Governance Strategy and Policy/departmental procedures. Consideration will also be given to whether business centres/teams have any other data quality risks specific to their area and if so these will also be included in the relevant Business Centre/Team Plans. Any identified issues above the threshold will transfer to the Corporate Risk Register.				
Responsible Officer/s	All Business Centre Plan authors	Original implementation date	01/08/17	Revised implementation date	To be included in all 2019/20 Business Centre Plans
Latest Update	It was confirmed by the Corporate Head of Strategy that generic risks were agreed and circulated to all. They subsequently appeared in some plans but not others. All Business Plan authors were reminded in August 2018 to include the agreed risks in their 19/20 plans. This will continue to be reviewed as part of periodic monitoring of outstanding recommendations.				
Status	Outstanding			Implementation is in progress but the original target date has not been met.	

Audit title	Data Quality	Audit year	2016/17	Priority	3
Recommendation	Include reference to Data Quality in job descriptions for Corporate Heads of Services.				
Initial management response	Job descriptions for CLT and Service Heads will be amended during the next round of annual appraisals to meet the recommendation.				
Responsible Officer/s	All members of the Corporate Leadership Team	Original implementation date	31/03/18	Revised implementation date	In progress at the time of the follow up review.
Latest Update	It was advised by the Corporate Head of Strategy that this was a work in progress at the time of the follow up review as the Chief Executive was currently reviewing job descriptions. This will continue to be reviewed as part of periodic monitoring of outstanding recommendations.				
Status	Outstanding			Implementation is in progress but the original target date has not been met.	



Audit title	Data Quality	Audit year	2016/17	Priority	3
Recommendation	Heads of Service to ensure that there are documented processes in place for the calculation of performance indicators.				
Initial management response	Each member of CLT will ensure there are documented processes in place for the calculation of performance indicators that fall in their area and Service Heads will be responsible to write the documented processes.				
Responsible Officer/s	All Service Heads and CLT	Original implementation date	31/10/17	Revised implementation date	In progress at the time of the follow up review.
Latest Update	The responses obtained from Service Heads during the follow up review indicated that documented processes were already in place for some service areas, but were still currently being reviewed for others. This will continue to be reviewed as part of periodic monitoring of outstanding recommendations.				
Status	Outstanding			Implementation is in progress but the original target date has not been met.	

Audit title	Data Quality	Audit year	2016/17	Priority	3
Recommendation	Heads of Service to ensure that all data for performance indicators is reviewed for accuracy by the service prior to being provided to the Corporate Leadership Team.				
Initial management response	Documented processes to cover that a secondary check for accuracy of the performance indicator data will take place before being provided to CLT.				
Responsible Officer/s	All Service Heads	Original implementation date	31/10/17	Revised implementation date	In progress at the time of the follow up review.
Latest Update	This is linked to the previous recommendation relating to documenting the processes for calculating performance indicators. As noted above, the responses obtained from Service Heads during the follow up review indicated that documented processes were already in place for some service areas, but were still currently being reviewed for others. This will continue to be reviewed as part of periodic monitoring of outstanding recommendations.				
Status	Outstanding			Implementation is in progress but the original target date has not been met.	



Service Desk

Audit title	Service Desk	Audit year	2016/17	Priority	2
Recommendation	A service desk service level agreement with key performance indicators be introduced as soon as practical.				
Initial management response	This is acknowledged although we do have a published service level statement. We will implement formal SLAs when the new helpdesk software is rolled out.				
Responsible Officer/s	Helpdesk Manager	Original implementation date	31/12/17	Revised implementation date	To be investigated as part of the 2019/20 Business Centre Plan
Latest Update	It was advised by the Head of Service that there is currently no budget to replace the helpdesk software. This will be investigated as part of the 2019/20 business centre plan and a procurement exercise conducted. This will continue to be reviewed as part of periodic monitoring of outstanding recommendations.				
Status	Outstanding			Implementation is in progress but the original target date has not been met.	

Audit title	Service Desk	Audit year	2016/17	Priority	2
Recommendation	The service desk application should be brought up to recognised standard as soon as practical.				
Initial management response	This is acknowledged and new service desk software is being tested prior to implementation.				
Responsible Officer/s	Helpdesk Manager	Original implementation date	31/12/17	Revised implementation date	To be investigated as part of the 2019/20 Business Centre Plan
Latest Update	As noted above, it was advised by the Head of Service that there is currently no budget to replace the helpdesk software. This will be investigated as part of the 2019/20 business centre plan and a procurement exercise conducted. This will continue to be reviewed as part of periodic monitoring of outstanding recommendations.				
Status	Outstanding			Implementation is in progress but the original target date has not been met.	



ICT Strategy

Audit title	ICT Strategy	Audit year	2016/17	Priority	2
Recommendation	Where relevant, targets and KPIs be established for the objectives set out in the ICT Vision section of the Strategy document.				
Initial management response	The strategy documentation follows a specific template so targets and deliverables will be part of the project documentation.				
Responsible Officer/s	Head of IT	Original implementation date	Work in progress	Revised implementation date	March 2019
Latest Update	It was confirmed by the Head of Service that the IT strategy is currently being reviewed and aligned with the Corporate Plan, with an implementation schedule of March 2019. This will continue to be reviewed as part of periodic monitoring of outstanding recommendations.				
Status	Outstanding			Implementation is in progress but the original target date has not been met.	

Safeguarding and Prevent

Audit title	<u>Safeguarding and Prevent</u>	Audit year	2017/18	Priority	3
Recommendation	Periodic reporting requirements for Safeguarding to be defined to ensure all relevant stakeholders are kept informed.				
Initial management response	The final policy will include reference to performance monitoring and an annual report will be made to the Community Services Committee on progress.				
Responsible Officer/s	Head of Community Development	Original implementation date	June 2018	Revised implementation date	March 2019
Latest Update	It was advised by the Head of Community Development that the new policy has been delayed due to Surrey County Council implementing changes to the Multi Agency Safeguarding Hub. Following these changes being implemented the new policy will be presented to Committee. This will continue to be reviewed as part of periodic monitoring of outstanding recommendations.				
Status	Outstanding			Implementation is in progress but the original target date has not been met.	

Audit title	<u>Safeguarding and Prevent</u>	Audit year	2017/18	Priority	3
Recommendation	Priorities to be established within the Business Centre Plan for all defined objectives. This could be done by using risk analysis to rank each objective into high / medium / low risk areas to identify which objectives should obtain relevant resources.				
Initial management response	There is no proposal to change the business centre/team plan template which will then apply to every objective. There is, however, going to be a corporate effort to make objectives 'smarter'.				
Responsible Officer/s	Head of Community Development	Original implementation date	n/a	Revised implementation date	n/a
Status	Considered but not implemented				

Risk Management

Audit title	<u>Risk Management</u>	Audit year	2017/18	Priority	3
Recommendation	A report by the Corporate Head of Resources be presented to the next Standards and Audit Committee, providing an update on the risk management policy and strategy along with a report on the corporate risks, ensuring this is done twice a year.				
Initial management response	The corporate risk register is updated regularly – at least quarterly. The CDoR will refresh the strategy and present to the March 2018 Audit Committee for implementation 2018/19.				
Responsible Officer/s	Corporate Director of Resources	Original implementation date	March 2018	Revised implementation date	31/12/18
Latest Update	It was advised by the Corporate Director of Resources that the Final Accounts process and a protracted external audit had diverted resources, and that this will be presented to an autumn Standards and Audit Committee. This will continue to be reviewed as part of periodic monitoring of outstanding recommendations.				
Status	Outstanding			A revised implementation date has been set.	

Audit title	<u>Risk Management</u>	Audit year	2017/18	Priority	3
Recommendation	The terms of reference for the Standards and Audit Committee be revised to incorporate the guidance from CIPFA to provide better assurance over risk management.				
Initial management response	Agreed. The Standards and Audit Committee are responsible for risk management - the terms of reference will be updated in the next planned update of the Constitution.				
Responsible Officer/s	Corporate Head of Law & Governance	Original implementation date	May 2018	Revised implementation date	April 2019
Latest Update	It was advised by the Corporate Head of Legal & Governance that this was not incorporated when updating the Constitution in 2018, but will be included in the revised Constitution to be adopted by the Council in April 2019. This will continue to be reviewed as part of periodic monitoring of outstanding recommendations.				
Status	Outstanding			A revised implementation date has been set.	

Creditors

Audit title	Creditors	Audit year	2017/18	Priority	2
Recommendation	System parameters for the electronic authorisation of purchase orders and invoices be investigated to ensure that officers cannot authorise items above their delegated authority limits.				
Initial management response	This is a known system fault which is being corrected in V.17 which is due to be installed in early part of 2018.				
Responsible Officer/s	Head of Financial Services	Original implementation date	By March 2018 depending on Consillium availability	Revised implementation date	31/12/18
Latest Update	It was advised that this is a known system fault relating to invoice limits, however it has not been fixed in the latest two upgrades. The Head of Financial Services is continuing to liaise with the system provider (Consilium) to rectify this. Further progress will be reviewed as part of the 2018/19 review of Creditors.				
Status	Outstanding			Implementation is in progress but the original target date has not been met.	

Audit title	Creditors	Audit year	2017/18	Priority	3
Recommendation	Procedures for new suppliers/amendments be reviewed and updated to ensure that minimum evidential requirements are formally recorded for all circumstances.				
Initial management response	Procedures are being reviewed which will result in a new procedure reflecting best practice.				
Responsible Officer/s	Senior Exchequer Services Officer (Payments & Payroll)	Original implementation date	31/01/18	Revised implementation date	31/12/18
Latest Update	It was advised by the Senior Exchequer Services Officer that a review of procedures is still in progress and is expected to be complete by the end of 2018. Further progress will be reviewed as part of the 2018/19 review of Creditors.				
Status	Outstanding			Implementation is in progress but the original target date has not been met.	



Audit title	Creditors	Audit year	2017/18	Priority	3
Recommendation	Action be taken to ensure appropriate verification checks are carried out in all cases where bank details are to be amended, with full details of the checks being recorded.				
Initial management response	To be dealt with as part of the previous recommendation.				
Responsible Officer/s	Senior Exchequer Services Officer (Payments & Payroll)	Original implementation date	31/01/18	Revised implementation date	31/12/18
Latest Update	As noted above, it was advised by the Senior Exchequer Services Officer that a review of procedures is still in progress and is expected to be complete by the end of 2018. Further progress will be reviewed as part of the 2018/19 review of Creditors.				
Status	Outstanding			Implementation is in progress but the original target date has not been met.	



7. INTERNAL AUDIT PROGRESS REPORT 2018/19 (TIAA)

Synopsis of report:

To inform Members on the progress made by TIAA, the Council's internal auditors, on progress to date with the 2018/19 Internal Audit Annual Plan.

Recommendation(s):

None: This report is for information.

1. Context of report

1.1 Appendix 'C' shows TIAA's Internal Audit Progress Report for 2018/19.

2. Report

2.1 The report identifies the audits which have been completed since the meeting of this Committee in November 2018 for the 2018/19 planned audits.

2.2 There have been a number of approved changes to the Annual Plan:

- Additional audit – Housing Planning Section 106 – 8 days.
- Additional audit deleted - Housing Planning Section 106 – 8 days (to be undertaken in 2019/20)
- Audit deleted – Members ICT – 6 days (the time identified for this audit will be better spent on increasing the review time for the other ICT audits)
- Audit deleted – Data Protection – 6 days (the ICT Data Protection audit has only just been finalised)
- Audit deleted – Planning Enforcement – 6 days (to be undertaken in 2019/20)
- Audit deleted – Housing Enforcement – 6 days (to be undertaken in 2019/20)
- Additional audit – Local Plan – 8 days – (at the request of Members)
- Additional Time – Addlestone One increase by 4 days to include lessons learnt from this project

3. Resource implications

3.1 The audit service is budgeted for in the Council's annual budgets, with a small contingency to cover unforeseen audits.

4. Legal implications

4.1 None identified.

5. Equality implications

5.1 None identified.

(For information)

Background papers

Relevant Internal Audit working files and reports



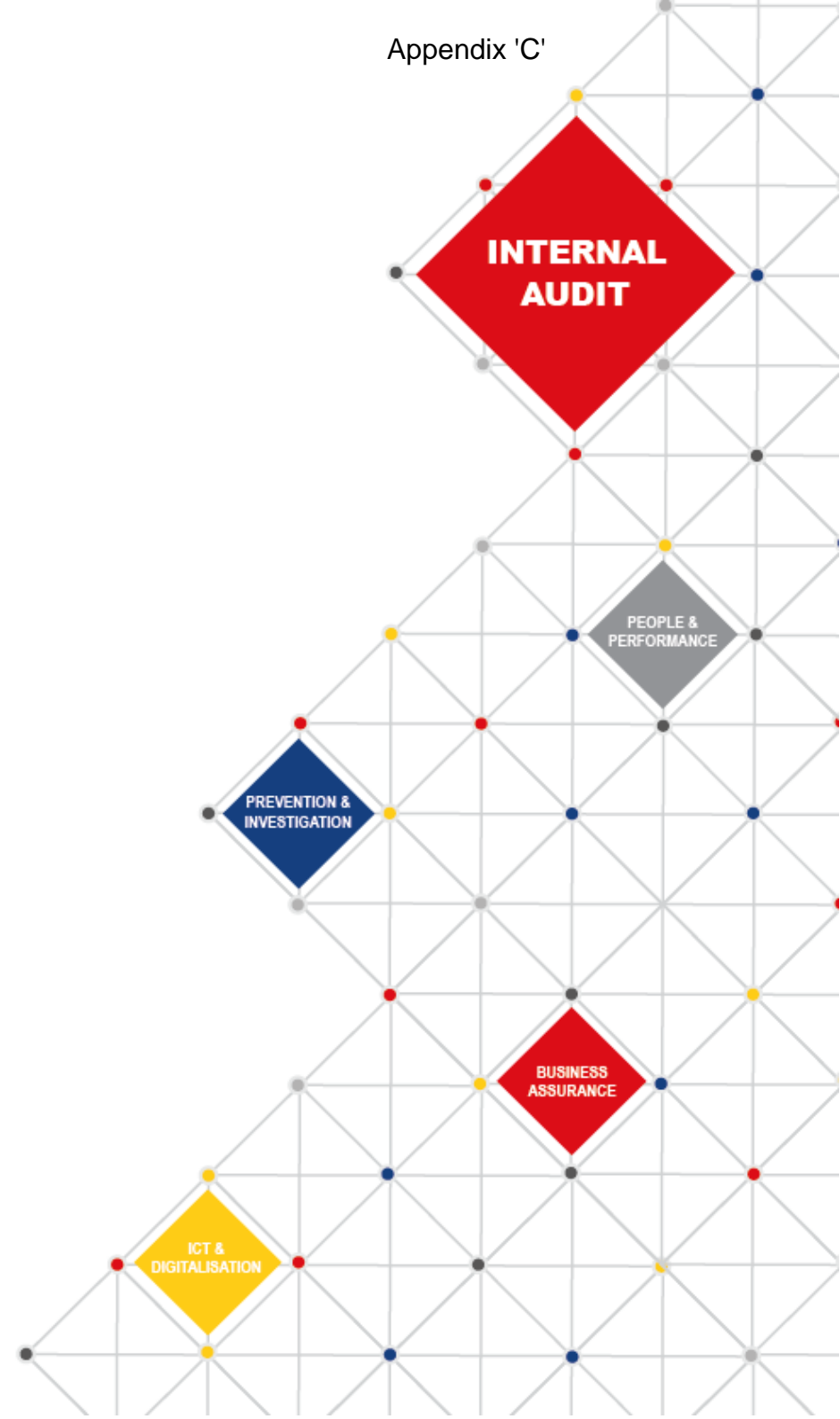
Runnymede Borough Council

Internal Audit Progress Report 2018/19

Standards and Audit Committee 29 January 2019

FINAL

2018/19



INTRODUCTION

1. This summary report provides the Standards and Audit Committee with an update on the progress of our work at Runnymede Borough Council as at 4 January 2019.

PROGRESS AGAINST THE 2018/19 ANNUAL PLAN

2. Our progress against the Annual Plan for 2018-19 is set out in Appendix A. All Priority 1 and 2 recommendations made to the final reports identified in Section 4 below and their management responses are shown at Appendix B.

EMERGING GOVERNANCE, RISK AND INTERNAL CONTROL RELATED ISSUES

3. We have not identified any emerging risks which could impact on the overall effectiveness of the governance, risk and internal control framework of the organisation.

AUDITS COMPLETED SINCE THE LAST REPORT TO COMMITTEE

4. The table below sets out details of audits finalised since the previous meeting of the Standards and Audit Committee.

Review	Evaluation	Key Dates				Number of Recommendations			
		Start date	Draft issued	Responses Received	Final issued	1	2	3	OEM*
Building Services	Substantial	June 2018	17.08.18	03.09.18	05.09.18	-	-	1	-
Accounts Payable (Creditors)	Reasonable	November 2018	03.12.18	04.12.18	10.12.18	-	2	-	1
Accounts Receivable (Debtors)	Substantial	November 2018	06.12.18	10.12.18	11.12.18	-	-	1	-

*Organisational Efficiency Matters (OEM). These are best practice or value for money issues identified during the audit



CHANGES TO THE ANNUAL PLAN 2018/19

5. There a number of approved changes to the Annual Plan:
- Additional audit – Housing Planning Section 106 – 8 days.
 - Additional audit deleted - Housing Planning Section 106 – 8 days(to be undertaken in 2019/20)
 - Audit deleted – Members ICT – 6 days (The time identified for this audit will be better spent on increasing the review time for the other ICT audits)
 - Audit deleted – Data Protection – 6 days (The ICT Data Protection audit has only just been finalised)
 - Audit deleted – Planning Enforcement – 6 days (to be undertaken in 2019/20)
 - Audit deleted – Housing Enforcement – 6 days (to be undertaken in 2019/20)
 - Additional audit – Local Plan – 8 days – (at the request of Members)
 - Additional Time – Addlestone One increase by 4 days to include lessons learnt from this project

FRAUDS/IRREGULARITIES

6. We have not been advised of any frauds or irregularities in the period since the last summary report was issued.

LIAISON

7. We continue to liaise with the Corporate Director of Resources on a regular basis

PROGRESS ACTIONING PRIORITY 1 RECOMMENDATIONS

9. We have not made any Priority 1 recommendations (i.e. fundamental control issue on which action should be taken immediately) since the previous progress report.

RESPONSIBILITY/DISCLAIMER

10. This report has been prepared solely for management's use and must not be recited or referred to in whole or in part to third parties without our prior written consent. The matters raised in this report not necessarily a comprehensive statement of all the weaknesses that exist or all the improvements that might be made. No responsibility to any third party is accepted as the report has not been prepared, and is not intended, for any other purpose. TIAA neither owes nor accepts any

duty of care to any other party who may receive this report and specifically disclaims any liability for loss, damage or expense of whatsoever nature, which is caused by their reliance on our report.

Appendix A

Progress against the Annual Plan for 2018/19

System	Planned Quarter	Days	Current Status	Comments	Date last time audited
Business Continuity	1	6	Draft report being written		20 May 2016
Data Protection	1	0(6)		Audit deleted	8 May 2017
HR - Recruitment	1	6	In Progress (report being drafted)		Not previously audited
Whistle Blowing follow up	1	3	Final report issued 23 July 2018		N/A
Community Transport	1	5	In Progress	Brought forward from 2017/18 due to TIAA rearranging auditors for this audit but now further delayed by client	17 February 2016
Housing Enforcement	1	0(6)	Audit deferred to 2019/20	Audit deleted	Not previously audited
Sheltered Centres	1	5	Final report issued 15 August 2018	Brought forward from 2017/18 due to TIAA rearranging auditors for this audit	Not previously audited
Building Services	1	5	Final report issued 5 September 2018		28 October 2015
Runnymede (Yellow Buses) Travel Initiative	2	5	Draft report issued 20 September 2018		20 July 2015
Planning Enforcement	2	0(6)	Audit deferred to 2019/20	Audit deleted	Not previously audited
Community Grants	2	5	Final report issued 14 August 2018		11 August 2015
Housing Rents	2	8	Audit to be undertaken in quarter 3 alongside financial systems audits. Start date agreed as 14 January 2019		26 April 2018 (annual audit)
Housing Repair and Maintenance	2	8	Draft report issued 9 October 2018		6 December 2016
Benefits and Council Tax Support	3	10			Q3 Annual audit

System	Planned Quarter	Days	Current Status	Comments	Date last time audited
NDR	3	11			Q3 annual audit
Council Tax	3	11			Q3 annual audit
Accounts Payable (Creditors)	3	6	Final report issued 10 December 2018		Q3 annual audit
Accounts Receivable (Debtors)	3	6	Final report issued 11 December 2018		Q3 annual audit
Income – Cash and Bank	3	6	Start date 5 February 2019		Q3 annual audit
Payroll	3	8(11)	In progress (drafting report)		Q3 annual audit
Budgetary Control	3	6	In progress (drafting report)		Q3 annual audit
Project Management Toolkit	3	5			Not previously audited
Addlestone One (Town Centre Redevelopment)	4	10(6)			Previously twice a year
Commercial Property	4	11			Now an annual audit
Commercial Rents	4	6			Now an annual audit
Housing Section 106	4	0(8)		Audit deleted	Not previously audited
ICT -Change Management & Control	4	8(6)			
ICT - Mobile device security & management	4	8(6)			
ICT - Members ICT	4	0(6)		Audit Deleted	
Local Plan Audit	4	8		Additional audit to plan	Not previously audited
Follow up	Q1/2 (19/20)	6		Follow up of all 2018/19 recommendations	N/A
Total		184			

KEY:

	=	To be commenced
	=	Site work commenced



	=	Draft report issued
	=	Final report issued

Appendix B

Recommendations – Priority 1 and 2 recommendations

Audit Report: Accounts Payable (Creditors)
Report Issued: December 2018

Rec.	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
1	Compliance	Sample testing of supplier bank details amendments highlighted seven cases where there was no detail included on the supporting hard copy documentation relating to any verification checks being completed. Discussions with the Senior Exchequer Services Officer indicated that, moving forward, supporting documentation will be attached directly to the supplier details within the finance system, along with notes being made on the system relating to verification checks, which should assist with improving the audit trail.	Action to be taken to ensure appropriate verification checks are carried out in all cases where bank details are to be amended, with full details of the checks being recorded.	2	<i>Accepted – as discussed we are working towards improving the audit trail.</i>	<i>From 01/12/18</i>	<i>Snr Exchequer Services Officer</i>
2	Compliance	A system fault is currently being investigated relating to the in-built parameters for the authorisation of invoices. Until the system fault is corrected, manual checks must be carried out to ensure that invoices are only allocated to individuals who have the requisite authority levels to approve	While the system fault for the electronic authorisation of invoices is investigated and corrected, adequate manual checks be carried out in all cases to ensure that invoices are only allocated to officers with appropriate delegated	2	<i>Accepted – this is system error which relies on manual intervention. This has been chased with the system supplier who are looking into this but in the meantime we are endeavouring to allocate the</i>	<i>Currently happening</i>	<i>Snr Exchequer Services Officer</i>



Rec.	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
		the payment. Sample testing of 25 creditor payments identified three invoices which were authorised by individuals in excess of their delegated authority levels.	authority limits.		<i>invoices correctly but this is a time consuming process which is open to errors.</i>		



8. **TIAA INTERNAL AUDIT ANNUAL AUDIT PLAN FOR 2019/20 AND THREE YEAR AUDIT STRATEGY 2019/20 TO 2021/22 (TIAA)**

Synopsis of report:

This report presents for approval the Internal Audit Annual Audit plan for 2019/20 and three year audit strategy 2019/20 to 2021/22.

Recommendation(s):

that the Audit plan for 2019/20 and three year audit strategy for 2019/20 to 2021/22, as attached at Appendix 'D' be approved.

1. **Context of report**

1.1 Annually the Head of Audit from TIAA undertakes a review of future internal audit activity and following consultation with Heads of Service produces an annual internal audit plan and three year audit strategy.

2. **Report**

2.1 The report provides a detailed analysis of the review undertaken by TIAA the Council's internal auditors to identify the key systems and risks relating to the Council's activities from which an annual internal audit plan and three year strategy is produced. Members are asked to consider this report and to approve the annual plan and three year strategy, as set out in Appendix 'D'.

3. **Policy framework implications**

3.1 Internal audit is an integral part of the Council's internal control framework and provides assurance for the Standards and Audit Committee on the Council's key systems and services.

4. **Resource implications**

4.1 None identified.

5. **Legal implications**

5.1 None identified.

6. **Equality implications**

6.1 None identified.

7. **Other implications**

7.1 Please contact Chris Harris (07766115439) or chris.harris@tiaa.co.uk regarding this report.

(To Resolve)

Background papers
Internal audit reports



Runnymede Borough Council

Annual Plan 2019/20 and Audit Strategic Plan 2019/20 to 2021/22

Standards and Audit Committee - 29 January 2019

Internal Audit Annual Plan

INTRODUCTION

This Annual Plan is drawn up in accordance with the Terms of Reference of TIAA and the Internal Audit Strategic Plan.

BACKGROUND

Runnymede Borough Council is a local government district with Borough status within the County of Surrey.

AUDIT STRATEGY METHODOLOGY

We adopt a risk based approach to determining your audit needs each year which includes reviewing your risk register and risk management framework, previous internal audit work for the Council, external audit recommendations together with key corporate documentation such as your business and corporate plan, standing orders, and financial regulations. The Strategy will be based predominantly on our understanding of the inherent risks facing Runnymede Borough Council and those within the sector and has been developed with senior management and the Standards and Audit Committee.

The planned number of days for the proposed individual reviews is indicative only, and includes: research, preparation and issue of terms of reference, production and review of working papers and reports, management, and fieldwork.

AUDIT COMMITTEE RESPONSIBILITY

It is the responsibility of the Standards and Audit Committee to determine that the number of audit days to be provided, the planned audit coverage is sufficient to meet the Committee's requirements and the areas selected for review are adequate provide assurance against the key risks within the organisation.

INTERNAL AUDIT ANNUAL PLAN

The Annual Plan (Annex A) sets out the reviews that will be carried out, the planned times and the scopes for each of these reviews. The rolling strategic plan is set out in Annex B. The rolling strategic plan will be subject to ongoing review and could change as the risks change for the organisation and will be formally reviewed with senior management and the Committee mid-way through the financial year or should a significant issue arise.

The planned time set out in the Annual Plan for the individual reviews includes: research, preparation and issue of terms of reference, production and review of working papers and reports and site work. The timings shown in the Annual Plan assume that the expected controls will be in place.

Substantive testing will only be carried out where a review assesses the internal controls to be providing 'limited' or 'no' assurance with the prior approval of Runnymede Borough Council and additional time will be required to carry out such testing. The Council is responsible for taking appropriate action to establish whether any loss or impropriety has arisen as a result of the control weaknesses.

REPORTING

Assignment Reports: A separate report will be prepared for each review carried out. Each report will be prepared in accordance with the arrangements contained in the Terms of Reference agreed with TIAA and which accord with the requirements of the Public Sector Internal Audit Standards (PSIAS).

Progress Reports: Progress reports will be prepared for each Standards and Audit Committee meeting. Each report will detail progress achieved to date against the agreed annual plan.

Annual Report: An Annual Report will be prepared for each year in accordance with the requirements set out in the Public Sector Internal Audit Standards (PSIAS). The Annual Report will include our opinion of the overall adequacy and effectiveness of the Council's governance, risk management and operational control processes.

LIAISON WITH THE EXTERNAL AUDITOR



We will liaise with the Council’s External Auditor. Any matters in the areas included in the Annual Plan that are identified by the external auditor in their audit management letters will be included in the scope of the appropriate review.

ASSURANCE MAPPING

For each assurance review an assessment of the combined effectiveness of the controls in mitigating the key control risks will be provided. The assurance mapping process is set out in Annex C.

AUDIT REMIT

The Audit Remit (Annex D) formally defines internal audit’s purpose, authority and responsibility. It establishes internal audit’s position within the Council and defines the scope of internal audit activities and ensures compliance with the PSIAS.

CONFLICT OF INTEREST

We are not aware of any conflicts of interest and should any arise we will manage them in line with PSIAS requirements, the Council’s requirements and TIAA’s internal policies.

LIMITATIONS AND RESPONSIBILITY

Internal controls can only provide reasonable and not absolute assurance against misstatement or loss. The limitations on assurance include the possibility of one or more of the following situations, control activities being circumvented by the collusion of two or more persons, human error, or the overriding of controls by management. Additionally, no assurance can be provided that the internal controls will continue to operate effectively in future periods or that the controls will be adequate to mitigate all significant risks that may arise in future.

The responsibility for a sound system of internal controls rests with management and work performed by internal audit should not be relied upon to identify all strengths and weaknesses that may exist. Neither should internal audit work be relied upon to identify all circumstances of fraud or irregularity, should there be any, although the audit procedures have been

designed so that any material irregularity has a reasonable probability of discovery. Even sound systems of internal control may not be proof against collusive fraud.

Reliance will be placed on management to provide internal audit with full access to staff and to accounting records and transactions and to ensure the authenticity of these documents.

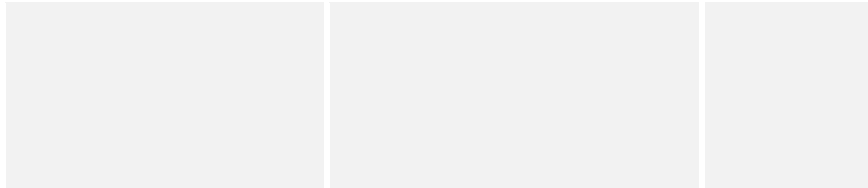
The matters raised in the audit reports will be only those that come to the attention of the auditor during the course of the internal audit reviews and are not necessarily a comprehensive statement of all the weaknesses that exist or all the improvements that might be made. The audit reports are prepared solely for management’s use and are not prepared for any other purpose.

PERFORMANCE

The following Performance Targets will be used to measure the performance of internal audit in delivering the Annual Plan:

Area	Performance Measure	Target
Achievement of the plan	Completion of Planned Audits.	100%
	Audits Completed in Time Allocation.	100%
Reports Issued	Draft report issued within 10 working days of exit meeting.	95%
	Final report issued within 10 working days of receipt of responses.	95%
Professional Standards	Compliance with Public Sector Internal Audit Standards.	100%





KEY CONTACT INFORMATION

Name	Contact Details
Name: Chris Harris Job Title: Audit Director	Email address: chris.harris@ttaa.co.uk Phone number: 07766115439
Name: Jonathan Sims Job Title: Client Manager	Email address: jonathan.sims@ttaa.co.uk Phone number: 07976 815945

RELEASE OF REPORT

The table below sets out the history of this plan.

Date plan issued:	January 2019
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Annual Plan – 2019/20

Quarter	Audit	Type	Days	Rationale	Prog ref
2	Risk Management	Assurance	6	<p><u>Rationale:</u> Risk Management is an important part of the running of the Council and if satisfactorily embedded within the operational processes will assist decision making and optimise the efficiency and effectiveness of service provision.</p> <p><u>Scope:</u> A review that will test the appropriateness and effectiveness of the risk management arrangements at the Council.</p> <p>The review will include assessing the effectiveness of the controls that mitigate the risk for a number of the key operational risks identified.</p> <p>In addition we will challenge the risk management process and how managers/risk owners use risk management for everyday decision making.</p>	
3/4	<p>Commercial Property Redevelopment Projects to include:</p> <p>Egham phase 1</p> <p>Egham Leisure</p> <p>Other – money back/RBC</p> <p>Companies/property purchase</p>	Assurance	11	<p><u>Rationale:</u> The Council have embarked on a regular investment and development programme of work throughout Runnymede. This presents a high risk for the Council in that significant sums are now to be borrowed, major contracts are to be tendered and properties either sold, rented out or leased to tenants following development.</p> <p><u>Scope:</u> The scope will include:</p> <p>For the development projects:</p> <ul style="list-style-type: none"> • Reviewing progress and costs against the pre-determined targets. • Examining the many change orders produced since the last audit. • Reviewing the governance and reporting arrangements. • Reviewing the payments made to the contractor and the supporting evidence. <p>For the RBC companies:</p> <ul style="list-style-type: none"> • Reviewing the governance arrangements • Reviewing decisions taken and reporting mechanisms – to include Committee papers • Reviewing Separation of Duties/Conflicts of Interest for Directors of the RBC companies <p>For Property Purchase:</p> <ul style="list-style-type: none"> • Reviewing decisions taken and reporting mechanisms – to include 	



Quarter	Audit	Type	Days	Rationale	Prog ref
				<p>Committee papers</p> <ul style="list-style-type: none"> • Reviewing policy and procedures • Reviewing Governance arrangements 	
1	Data Quality	Assurance	6	<p><u>Rationale:</u> Data quality is a fundamental requirement for the public sector. This is a periodic audit.</p> <p><u>Scope:</u> Each Head of Department is responsible for their own data quality issues. The audit will focus on the policy and procedures in place and how these are being complied with in each department.</p>	
3/4	Commercial Rents	Assurance	6	<p><u>Rationale:</u> Commercial Rents are becoming a major income stream for the Council and an annual audit is required to provide assurance that all rents are collected in accordance with the rental/lease agreement</p> <p><u>Scope:</u> The review will consider the following key areas:</p> <ul style="list-style-type: none"> • How the rental arrangements with Sainsbury's at the Egham site are being managed following previous failure to apply a rent rise. • The current portfolio of commercially rented properties and how these are managed/verified are accurate within the Concerto system. • To establish and confirm that all commercial rents are appropriately recorded with trigger dates for rent reviews are in place. • To establish that the database of commercial properties is accurate and up to date. • To sample test a number of commercial properties to confirm that rents are paid in accordance with their agreement 	
3/4	Benefits and Council Tax Support	Assurance	10	<p><u>Rationale:</u> Due to the high volume of transactions and the expenditure involved this is a high risk area and subject to an annual audit</p> <p><u>Scope:</u> To review and test the controls in place at the Council for the Housing Benefits/Council Tax Support function. The review will focus on the following key areas:</p> <ul style="list-style-type: none"> • Appropriate policies and procedures are in place for managing the Benefits process. • Access to the Benefits system is restricted and adequately controlled. • Standard variables/parameters are independently reviewed at the start of the 	



Quarter	Audit	Type	Days	Rationale	Prog ref
				<p>year.</p> <ul style="list-style-type: none"> • Benefits are properly due and correctly calculated, with appropriate sample checks carried out. • Payment runs are subject to independent review and authorisation prior to payment. • System performance is monitored and Benefits data regularly reconciled. • Overpayments are identified and promptly followed up. • Write-offs are approved by senior officers in accordance with authorised procedures 	
3/4	Non-Domestic Rates (NDR)	Assurance	8	<p><u>Rationale:</u> Due to the high volume of transactions and the income involved this is a high risk area and subject to an annual audit</p> <p><u>Scope:</u> To review the adequacy and effectiveness of the controls in place at the Council for the management of the Business Rates function. The audit will focus on the following:</p> <ul style="list-style-type: none"> • There are up to date documented procedures for Business Rates; • System access is adequately controlled; • The correct charges have been applied; • Regular reconciliations are carried out with Valuation Office listings; • Discounts and exemptions are approved by authorised staff and supported by documentary evidence; • Refunds are appropriately approved and authorised prior to payment; • Arrears are promptly identified and pursued and any write offs are valid and authorised; • Suspense accounts are regularly cleared and any exception reports are regularly reviewed; and • Systems are adequately monitored and reconciled <p>In addition, a full examination of the total data held will be reviewed using data analytics techniques.</p>	
3/4	Council Tax	Assurance	8	<p><u>Rationale:</u> Due to the high volume of transactions and the income involved this is a high risk area and subject to an annual audit</p> <p><u>Scope:</u> To review the adequacy and effectiveness of the controls in place at the Council for the management of the Council Tax function. The audit will focus on the following:</p> <ul style="list-style-type: none"> • There are up to date documented procedures for Council Tax; 	



Quarter	Audit	Type	Days	Rationale	Prog ref
				<ul style="list-style-type: none"> • System access is adequately controlled; • The correct charges have been applied; • Regular reconciliations are carried out with Valuation Office listings; • Discounts and exemptions are approved by authorised staff and supported by documentary evidence; • Refunds are appropriately approved and authorised prior to payment; • Arrears are promptly identified and pursued and any write offs are valid and authorised; • Suspense accounts are regularly cleared and any exception reports are regularly reviewed; and • Systems are adequately monitored and reconciled. <p>In addition, a full examination of the total data held will be reviewed using data analytics techniques.</p>	
3/4	Accounts Payable (Creditors)	Assurance	6	<p><u>Rationale:</u> Due to the high volume of transactions and the expenditure involved this is a high risk area and subject to an annual audit</p> <p><u>Scope:</u> To assess the adequacy and effectiveness of the internal controls in place at the Council for managing the Creditors function. The audit will focus on the following key areas:</p> <ul style="list-style-type: none"> • Recommendations from the previous audit report have been implemented, • Adequate policies and procedures are in place and accessible to all relevant staff; • System access is restricted to authorised personnel only; • New supplier set up/amendments to supplier details are subject to satisfactory segregation of duties; • Payments are supported by proper documentation, properly authorised, correctly coded, and subject to satisfactory segregation of duties; and • Regular reconciliations are carried out between the purchase ledger module and the general ledger control account. 	
3/4	Accounts Receivable (Debtors)	Assurance	6	<p><u>Rationale:</u> Due to the high volume of transactions and the income involved this is a high risk area and subject to an annual audit</p> <p><u>Scope:</u> To assess the adequacy and effectiveness of the internal controls in place at the Council for managing the Debtors function. The audit will focus on the following key areas:</p> <ul style="list-style-type: none"> • Recommendations from the previous audit report have been implemented; 	



Quarter	Audit	Type	Days	Rationale	Prog ref
				<ul style="list-style-type: none"> Adequate policies and procedures are in place and accessible to all relevant staff; System access is restricted to authorised personnel only; Invoices and credit notes are raised following appropriate authorisation, and are actioned promptly and accurately; Regular reconciliations are carried out between the sales ledger module and the general ledger control account; Regular reviews of outstanding debtors are undertaken using aged debtor listing, with arrears action carried out promptly in accordance with procedures; and Write-offs are approved by senior officers in accordance with procedures 	
3/4	Income – Cash and Bank	Assurance	6	<p><u>Rationale:</u> Due to the high volume of transactions and the income involved this is a high risk area and subject to an annual audit</p> <p><u>Scope:</u> To assess the adequacy and effectiveness of the internal controls in place at the Council for managing the Income (Cash & Bank) function. The audit will focus on the following key areas:</p> <ul style="list-style-type: none"> Recommendations from the previous audit report have been implemented; Adequate policies and procedures are in place and accessible to all relevant staff; System access is restricted to authorised personnel only; Adequate controls are in place to ensure amounts received are accurately and promptly banked; Adequate security is in place to manage all cash received and banking arrangements; Regular reconciliations are carried out between the cash receipting system, the general ledger and the Council's bank account; and All items posted to suspense accounts are checked and regularly cleared. 	
3/4	Main Accounting (General Ledger)	Assurance	6	<p><u>Rationale:</u> This is the main financial ledger and an important system for the Councils which is audited annually.</p> <p><u>Scope:</u> To assess the adequacy and effectiveness of the internal controls in place at the Councils for the financial accounting system (Integra). The review will focus on the following areas:</p> <ul style="list-style-type: none"> Adequate policies and procedures are in place and accessible to all relevant staff; Access to Integra is restricted to authorised personnel only and the system is 	



Quarter	Audit	Type	Days	Rationale	Prog ref
				<p>appropriately backed up;</p> <ul style="list-style-type: none"> Financial information is produced which meets all legal/reporting requirements on a timely basis; Journal entries are supported by adequate narrative, with appropriate separation of duties in place; New ledger codes/amendments are supported by appropriate authorisation; Suspense accounts are regularly reviewed and cleared; and Opening balances are brought forward promptly and accurately 	
3/4	Payroll	Assurance	8	<p><u>Rationale:</u> Due to the high volume of transactions and the expenditure involved this is a high risk area and subject to an annual audit</p> <p><u>Scope:</u> To assess the adequacy and effectiveness of the internal controls in place at the Council for managing the Payroll function. The audit will focus on the following key areas:</p> <ul style="list-style-type: none"> Recommendations from the previous audit report have been implemented; Adequate policies and procedures are in place and accessible to all relevant staff; System access is restricted to authorised personnel only; Payroll data is supported by proper documentation, properly authorised, and subject to satisfactory segregation of duties; and Reasonableness checks and regular reconciliations are carried out. <p>In addition, a full examination of the total data held will be reviewed using data analytics techniques.</p>	
3/4	Capital Accounting and Asset Management	Assurance	6	<p><u>Rationale:</u> The Council has substantial assets and this periodic audit will confirm that accounting practices are appropriate.</p> <p><u>Scope:</u> To conduct the key controls audit and of the Capital Accounting and Fixed Assets systems. To include:</p> <ul style="list-style-type: none"> Confirmation that: system objectives are met; Key controls are operating effectively; Assurance controls are adequate for management 	
2	Treasury Management	Assurance	6	<p><u>Rationale:</u> Management of the Councils investments and borrowings is important to maximise revenue income or to reduce revenue expenditure. It is also important to safeguard the Council's investments at all times.</p>	



Quarter	Audit	Type	Days	Rationale	Prog ref
				<p><u>Scope:</u> To assess the adequacy and effectiveness of the internal controls in place at the Council for managing the Treasury Management function. The audit will focus on the following key areas:</p> <ul style="list-style-type: none"> • Adequate policies and procedures are in place and accessible to all relevant staff; • System access is restricted to authorised personnel only and adequate security is in place to manage all treasury management arrangements; • Appropriate controls are in place for identifying surplus funds available for investment and selecting appropriate investments in accordance with the Council's treasury management strategy; • Payments of interest and/or principal are appropriately monitored, correctly received and accurately recorded on the Council's finance system; • Regular reconciliations are undertaken for all treasury management transactions; and • Regular monitoring reports are produced for Senior Management and Members in relation to treasury management transactions. 	
3	ICT – TBA (Contingency)	Assurance	18		
4	Procurement/Contracts	Assurance	6	<p><u>Rationale:</u> This is a regular audit to provide assurance that the Council's procurement and contracting procedures are sound and working well.</p> <p><u>Scope:</u> The audit will examine the following key areas:</p> <ul style="list-style-type: none"> • The control framework is adequate to ensure that procurement and contracts are issued in compliance with the Council's Constitution, policies and procedures. • Procurement and Contracts are undertaken to support an efficient procurement and contracting process. • Appropriate systems and practices are in place for the sound management of procurement and contracts. • Appropriate records are maintained, in particular the Contracts Register and compliance with the Transparency Code. • Appropriate monitoring and post implementation review takes place to confirm that value for money has been achieved 	



Quarter	Audit	Type	Days	Rationale	Prog ref
1	Governance – Corporate (Constitution, Members, transparency and openness)	Assurance	6	<p>Rationale: This is a periodic audit to provide assurance over the Council’s corporate governance arrangements.</p> <p>Scope: The review will examine the governance arrangements with regard to the operation of the requirements within the Constitution.</p>	
1	Freedom of Information	Assurance	6	<p>Rationale: This is a periodic audit to provide assurance over how the Council manages the Freedom of Information requirements</p> <p>Scope: The review will focus on the resources allocated throughout the Council to ensure that requests for information are handled in accordance with the Freedom of Information Act. The review will also consider the adequacy and the distribution of the available resources and the timeliness of the completion of requests.</p>	
1	Depot – to include trade waste	Assurance	6	<p>Rationale: This is a periodic audit to provide assurance over the operations at the Depot and the collection of Trade Waste.</p> <p>Scope: The review considers the following key areas:</p> <ul style="list-style-type: none"> • Procedures and processes in place to monitor and manage the site management, • The process for paying for services and how this is evidenced and authorised, • The process for managing the quality of service and in particular the management of the depot, and • The process for managing the performance of the recycling arrangements. • An effective system of complaints monitoring exists • Stock is properly controlled • Value for Money is constantly being reviewed • The collection monies for Trade Waste is adequately controlled 	
1	Car Parking	Assurance	6	<p>Rationale: Car Parking income is an important contribution to the Council’s finances and periodic auditing confirms it is being properly accounted for.</p> <p>Scope: The review will include the following key areas:</p> <ul style="list-style-type: none"> • To assess the adequacy and effectiveness of the internal controls in 	



Quarter	Audit	Type	Days	Rationale	Prog ref
				<p>place relating to the collection, recording and banking of all car parking income.</p> <ul style="list-style-type: none"> To include an assessment of the process for the recovery of income. To ensure that income received is adequately protected from loss 	
1	Planning Enforcement	Assurance	6	<p><u>Rationale:</u> This is a periodic audit to provide assurance over the Planning Enforcement process.</p> <p><u>Scope:</u> The audit will include the following keys areas of activity:</p> <ul style="list-style-type: none"> The policy and procedures to include the Legal, Organisational and Management arrangements Enforcement Notices Inspections and Monitoring Appeals Data and Information Security Risk and how this is managed 	
2	Housing Rents	Assurance	6	<p><u>Rationale:</u> Due to the high volume of transactions and the income involved this is a high risk area and subject to an annual audit</p> <p><u>Scope:</u> To audit will review the following key areas:</p> <ul style="list-style-type: none"> There are up to date documented procedures for all aspects of the rent, accessible to all staff who need them, Recommendations from the previous audit report have been implemented, Rents due are being collected and promptly allocated to the correct rent accounts, Benefits awarded are being properly allocated to the correct rent accounts, Case records provide a management trail and complete case history 	
2	Housing Allocations and Homelessness		6	<p><u>Rationale:</u> Housing Allocations and Homelessness is an important service for the Council and a periodic audit is undertake to confirm the service is compliant with legislation and in accordance with the Council's Policies and procedures</p> <p><u>Scope:</u> To assess the adequacy and effectiveness of the internal controls in place at the Council for managing the housing register and housing allocations, and the prevention of homelessness.</p>	



Quarter	Audit	Type	Days	Rationale	Prog ref
				<p>The audit will focus on the following key areas:</p> <ul style="list-style-type: none"> • Adequate and effective policies and procedures in place, which are subject to regular review; • Housing Register applications are adequately assessed, with priority bandings allocated to prospective tenants in accordance with procedures; • Properties are allocated to those with the highest priority need. Where properties are offered other than to “next in line” appropriate reasoning is recorded; • Statutory homeless applications are adequately assessed, with senior officer review of homelessness duty decisions; • Regular performance monitoring is undertaken 	
1	Housing Enforcement	Assurance	6	<p><u>Rationale:</u> This is a periodic audit to provide assurance over the Housing Enforcement process.</p> <p><u>Scope:</u> The audit will include the following keys areas of activity:</p> <ul style="list-style-type: none"> • The policy and procedures to include the Legal, Organisational and Management arrangements • Enforcement Notices • Inspections and Monitoring • Appeals • Data and Information Security • Risk and how this is managed 	
1	Housing Section 106	Assurance	8	<p><u>Rationale:</u> This is a periodic audit to provide assurance over the treatment of Housing Section 106 agreements.</p> <p><u>Scope:</u> The audit will include the following keys areas:</p> <ul style="list-style-type: none"> • To assess the process under which Section 106 Agreements are negotiated to verify that any financial contributions are maximised. • To confirm that the planning gains are being obtained by the Council and residents as stated in the Section 106 Agreements. • To identify when monies have been received what the money has been used for. 	
4/5	Follow up	Verifying recommendations are implemented	6	<p><u>Rationale:</u> This is an annual review of the recommendations made during the year to confirm that there has been progress to implement them.</p> <p><u>Scope:</u> All recommendations made during the year are reviewed to confirm what progress has been to implement them as agreed in the action plan</p>	



Quarter	Audit	Type	Days	Rationale	Prog ref
4	2019/20 Annual Plan		-		
4	Strategic Plan		-		
4	2018/19 Annual Report		-		
1-4	Management, QA and Support		-	This time includes attendance at Standards and Audit Committee meetings, liaison meetings and overall contract management.	
		Total days	182		



Rolling Strategic Plan

Review Area	Risk Ref	Type	Prog Ref	2018/19	2019/20	2020/21	21/22
Corporate Services and/or Council Wide Audit							
Risk Management		Assurance			6		6
Addlestone 1 - (Town Centre Redevelopment) – Second half year (Benefits realisation)		Assurance	B000	10			
Commercial Property redevelopment projects – to include in 2017/18: Egham phase 1 Egham Leisure Other – money back/RBC Companies/property purchase		Assurance	B000	11	8	8	8
Business Continuity		Assurance	B000	6		6	
Data Quality (include security of data)		Assurance			6		6
Data Protection - (Information Governance)		Assurance	B000			6	
Commercial Rents		Assurance	G023	6	6	6	6
Human Resources – Absence Management		Assurance				5	
Human Resources – Recruitment		Assurance	H061	6			5
Whistle Blowing Investigation – Follow up		Assurance	B000	3			
Local Plan audit		Assurance		8			
Financial and Resources Audit							
Benefits and Council Tax Support		Assurance	G001	10	10	10	10
Non-Domestic Rates (NDR)		Assurance	G008	11	8	11	8
Council Tax		Assurance	G013	11	8	11	8
Accounts Payable (Creditors)		Assurance	G005	6	6	6	6
Accounts Receivable (Debtors)		Assurance	G006	6	6	6	6
Income – Cash and Bank		Assurance	G003	6	6	6	6
Main Accounting (General Ledger)		Assurance			6		6

Review Area	Risk Ref	Type	Prog Ref	2018/19	2019/20	2020/21	21/22
Payroll		Assurance	G009	8	8	11	8
Budgetary Control		Assurance	G002	6		6	
Capital Accounting and Asset Management		Assurance			6		6
Treasury Management		Assurance			6		6
Insurances (include staff owned vehicles on Council business)		Assurance				6	
Customer Services		Assurance					6
ICT Audit							
ICT - Service Desk		Assurance					
ICT - Change Management and control		Assurance		8			
ICT – Strategy (include Policy and procedures)		Assurance					
ICT – Document Management System		Assurance					
ICT – Service Level Agreements		Assurance					
ICT – Virtual Desktop		Assurance					
ICT – Member’s Replacement IT		Assurance					
ICT - Operations		Assurance					
ICT – Disaster Recovery		Assurance					
ICT – Cyber Security		Assurance					
ICT – GDPR		Assurance					
ICT – Project Management		Assurance					
ICT –Mobile Device Security and Management		Assurance		8			
ICT – Contingency days					18	18	18
Operational Audit - Law and Governance							
Procurement/Contracts		Assurance	G010		6		6
Project Management Toolkit		Assurance	I030	5			
Governance – Gifts and Hospitality		Assurance				5	
Governance – Corporate (Constitution, Members/transparency and openness/Reporting)		Assurance			6		
Elections and Electoral Registration		Assurance				6	
Freedom of Information		Assurance			6		6



Review Area	Risk Ref	Type	Prog Ref	2018/19	2019/20	2020/21	21/22
Operational Audit - Planning and Environment							
Depot – to include Commercial (Trade) Waste from 2017/18		Assurance			6		6
Building Services		Assurance	B000	5			
Building Control		Assurance				3	
Car Parking		Assurance			6		
Development Control		Assurance				5	
Licensing		Assurance				6	
Runnymede Travel Initiative		Assurance	B000	5			5
Enforcement		Assurance	B000		6		6
Operational Audit-Housing and Community Development							
Housing Rents		Assurance	G011	8	6	8	6
Housing Allocations and Homelessness		Assurance			6		6
Housing Repair and Maintenance		Assurance	B000	8			6
Housing Enforcement		Assurance			6		
Leisure Contract		Assurance				5	
Community Safety		Assurance				5	
Community Grants		Assurance	G022	5			
Community Transport		Assurance		5		5	
Safeguarding/Prevent		Assurance				5	
Day Centres		Assurance					5
Sheltered Centres/Accommodation		Assurance		5			5
Housing Section 106		Assurance			8		6
Other							
Follow up of recommendations				6	6	6	6
Annual Report				-	-	-	-
Audit Management - to include annual plan, client liaison,				-	-	-	-

Committee preparation and attendance, external audit.							
Contingency				-	-	-	-
		Totals		182	182	183	194



Assurance Mapping

Corporate assurance risks

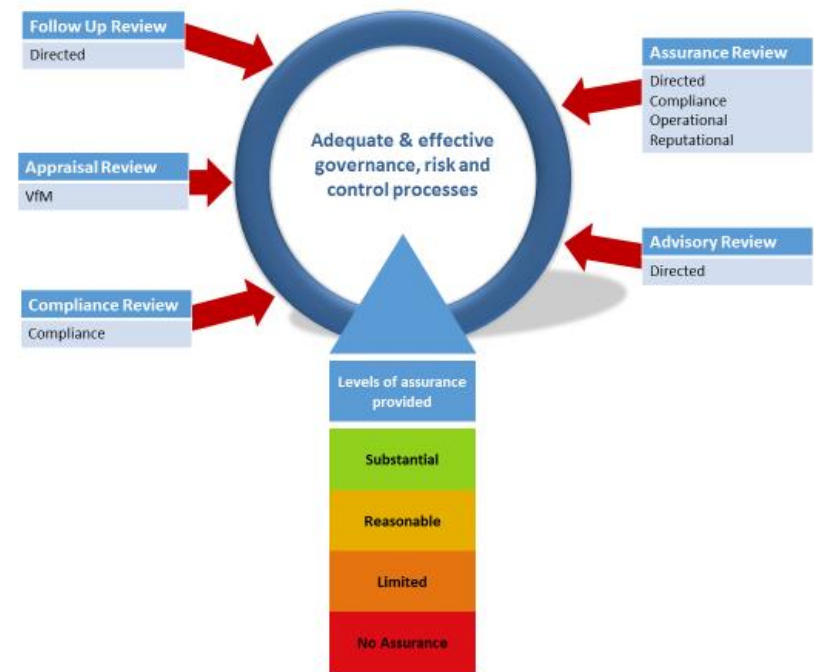
We consider four corporate assurance risks; directed; compliance; operational and reputational. The outcomes of our work on these corporate assurance risks informs both the individual assignment assurance assessment and also the annual assurance opinion statement. Detailed explanations of these assurance assessments are set out in full in each audit report.

Assurance assessment gradings

We use four levels of assurance assessment: substantial; reasonable, limited and no. Detailed explanations of these assurance assessments are set out in full in each audit report.

Types of audit review

The Annual Plan includes a range of types of audit review. The different types of review focus on one or more of the corporate assurance risks. This approach enables more in-depth work to be carried out in the individual assignments than would be possible if all four assurance risks were considered in every review. The suite of audit reviews and how they individually and collectively enable us to inform our overall opinion on the adequacy and effectiveness of the governance, risk and control arrangements is set out in the assurance mapping diagram.



Audit Remit

Role

The main objective of the internal audit activity carried out by TIAA is to provide, in an economical, efficient and timely manner, an objective evaluation of, and opinion on, the overall adequacy and effectiveness of Runnymede Borough Council's framework of governance, risk management and control. TIAA is responsible for giving assurance to the Council's Standards and Audit Committee on the adequacy and effectiveness of the Council's risk management, control and governance processes.

Scope

All Runnymede Borough Council's activities fall within the remit of TIAA. TIAA may consider the adequacy of controls necessary to secure propriety, economy, efficiency and effectiveness in all areas. It will seek to confirm that the Council's management has taken the necessary steps to achieve these objectives and manage the associated risks. It is not within the remit of TIAA to question the appropriateness of policy decisions. However, TIAA is required to examine the arrangements by which such decisions are made, monitored and reviewed.

TIAA may also conduct any special reviews requested by the Council, Standards and Audit Committee or the nominated officer (being the post responsible for the day to day liaison with TIAA), provided such reviews do not compromise the audit service's objectivity or independence, or the achievement of the approved audit plan.

Standards and Approach

TIAA's work will be performed with due professional care, in accordance with the requirements of the PSIAS.

Access

TIAA has unrestricted access to all documents, records, assets, personnel and premises of the Council and is authorised to obtain such information and explanations as they consider necessary to form their opinion. The collection of data

for this purpose will be carried out in a manner prescribed by TIAA's Professional Standards, Information Security and Information Governance policies.

Independence

TIAA has no executive role, nor does it have any responsibility for the development, implementation or operation of systems. However, it may provide independent and objective advice on risk management, control, governance processes and related matters, subject to resource constraints. For day to day administrative purposes only, TIAA reports to a nominated officer within the Council and the reporting arrangements must take account of the nature of audit work undertaken. TIAA has a right of direct access to the chair of the Standards and Audit Committee and the responsible accounting officer (being the post charged with financial responsibility).

To preserve the objectivity and impartiality of TIAA's professional judgement, responsibility for implementing audit recommendations rests with the Council's management.

Consultancy activities are only undertaken with distinct regard for potential conflict of interest. In this role we will act in an advisory capacity and the nature and scope of the work will be agreed in advance and strictly adhered to.

Irregularities, Including Fraud and Corruption

TIAA will without delay report to the appropriate authority, serious weaknesses, significant fraud, major accounting and other breakdowns subject to the requirements of the Proceeds of Crime Act 2003.

TIAA will be informed when evidence of potential irregularity, including fraud, corruption or any impropriety, is discovered so that TIAA can consider the adequacy of the relevant controls, evaluate the implication of the fraud on the risk management, control and governance processes and consider making recommendations as appropriate. The role of TIAA is not to investigate the irregularity unless commissioned to do so.

9. COMPLAINTS AND COMPLIMENTS - QUARTER 3 2018/19 (LAW AND GOVERNANCE)

Synopsis of report:

To provide Members with a summary of the complaints and compliments received from 1 October – 31 December 2018 (Quarter 3 of the KPI reporting structure) and report on matters raised at the last meeting of the Committee.

Recommendation(s):

None. This report is for information.

1. Context of Report

1.1 The Council maintains a database of formal complaints which have been recorded (including those in which the Local Government and Social Care Ombudsman (LGSCO) has been involved), what they relate to and how they have been resolved. We maintain a similar database for compliments that have been recorded.

2. Report

2.1 The Council's Complaints Procedure regards complaints as 'an expression of dissatisfaction with a Council's action or omission, whether justified or not'. Requests for services, information and explanations of Council policy are not generally regarded as complaints. If someone has an alternative or statutory route of appeal it is also not generally recorded as a complaint.

2.2 Following discussions at previous meetings of this Committee, Members are now updated on complaints and compliments received following the corporate KPI model. This report brings the results of Quarter 3, 2018/19.

2.3 In line with that decision, the scheduled meeting on 30 May will report January – March 2019 (Quarter 4). The meeting on 23 July 2019 will report April – June 2019 (Quarter 1). There will be no report in September and on 26 November we will report July – September 2019 (Quarter 2) and so on going forward.

2.4 Members appeared to be content that we continue using the September meeting for the annual report on Complaints and Compliments about Councillors and the annual Ombudsman report.

2.5 There were 15 formal complaints and 6 compliments recorded in Quarter 3 (1 October – 31 December 2018). The table below shows the number of entries in each register from 1 June 2017 to 31 December 2018.

Complaints and Compliments

2.6 As stated in paragraph 2.2 we now align reporting with the Corporate KPIs as set out below for 2018/19:

Complaints

Business Centre	Quarter 1	Quarter 2	Quarter 3
Corporate Services	1	5	1
Community Development	0	4	2
Community Services			0
Environmental Services	4	9	4
Housing	4	7	5
Law and Governance	1	0	0
Planning	5	4	3
Resources	4	2	0
Totals	19	31	15

- 2.7 Of the 15 complaints received, 4 were upheld, or partly so. These were for Planning Development and Enforcement, Refuse and Recycling and Tenancy Management. 8 complaints were not upheld, and there are 2 overdue in Refuse and Recycling and one in Commercial Services, which is with the Council's Insurers to resolve.
- 2.8 There were 6 compliments received for Quarter 3 and to be consistent with the complaints table we have set out below the compliments figures so far for 2018/19 aligned with the Corporate KPIs:

Compliments

Business Centre	Quarter 1	Quarter 2	Quarter 3
Corporate Services	0	0	0
Community Development	1	10	1
Community Services	0	0	0
Environmental Services	4	7	1
Housing	4	1	2
Law and Governance	1	0	0
Planning	1	0	0
Resources	0	0	2
Totals	11	18	6

- 2.9 The breakdown of complaints and compliments by Ward now shows the position aligned with the Corporate KPIs for 2018/19 as at 31 December 2018.

Ward	Quarter 1		Quarter 2		Quarter 3	
	complaints	compliments	complaints	compliments	complaints	compliments
Addlestone North	2	0	5	0	3	0
Addlestone Bourneside		2	2	2	4	1

Ward	Quarter 1		Quarter 2		Quarter 3	
	complaints	compliments	complaints	compliments	complaints	compliments
Chertsey St Ann's	1	1	1	0	2	0
Chertsey South and Row Town		3		2		1
Egham Hythe		0	2	1		0
Egham Town	2	0	2	2		0
Englefield Green East	2	1		0		0
Englefield Green West	3	1	2	2		1
Foxhills		0	2	0		0
New Haw	1	0	3	1	1	1
Thorpe	2	2		1	1	0
Virginia Water		1		1	1	0
Woodham		0		0		0
Out of Borough	4	0	3	1	2	0
Unrecorded	1	0	6	2		2
Totals	19	11	31	18	15	6

- 2.10 Members are asked to note that the ward based information will have changed by the time of the next meeting as a result of the recent boundary changes and re-naming of some of our wards under the Runnymede (Electoral Changes) Order 2019, as reported to Corporate Management Committee in December 2018.
- 2.11 The recording and periodic review of complaints and compliments is a valuable tool for the Council to use to review performance and improve the delivery of services.
- 2.12 Compliments are also a useful performance tool. They highlight when things are working well and can be used to identify good working practices which can be shared across the organisation.
- 2.13 At the last meeting Members reviewed a 'snapshot' of the Complaints Register for 2017/18. After discussion outside of the meeting, it was agreed that the Vice-Chairman would look at some of the raw data to explore some different ways of presenting information for further analysis of trends etc.
- 2.14 There are currently 12 complaints overdue (going back to 22 August 2017) which Officers sought updates on while preparing this report. At the last meeting it was noted there were 4 complaints outstanding in 2018/19. There are still 4. 1 of these relates to Quarter 2 and 3 to Quarter 3 so the position has improved for more recent complaints, whilst some outstanding complaints have been cleared, they have been replaced by others. However, Officers would like to thank individuals in Housing and Customer Services who have taken a pro-active approach in assisting with keeping the registers up to date.

3. Policy framework implications

- 3.1 There are no further policy implications to report other than those previously noted.
4. **Resource implications**
- 4.1 All work on the registers is co-ordinated by an Officer in Law and Governance; whilst this can be time consuming, it is considered to be an important part of Corporate Governance and one which assists Councillors to have an overview of how the Council is performing.
5. **Equality implications**
- 5.1 The Council has a duty under the Equality Act 2010 to promote and foster good relations between people who share a protected characteristic and those who do not. We should at all times act in a way that is non-discriminatory through our policies and procedures and interactions with people.
- 5.2 In the last reporting period there were no complaints or compliments identified as relevant to any of the protected characteristics.

(For information)

Background papers

The Complaints and Compliments Registers held on the Council's feedback drive and relevant (part exempt) emails in Democratic Services Outlook folders.

10. EXCLUSION OF PRESS AND PUBLIC

OFFICERS' RECOMMENDATION that -

the press and public be excluded from the meeting during discussion of the following report under Section 100A(4) of the Local Government Act 1972 on the grounds that the report in question would be likely to involve disclosure of exempt information of the description specified in paragraphs 1 and 3 of Part 1 of Schedule 12A of the Act.

(To resolve)

Part II

Matters involving Exempt or Confidential Information in respect of which reports have not been made available for public inspection.

a) <u>Exempt Items</u>	Paras
11. ADDLESTONE ONE – RISK REGISTER UPDATE	1 and 3
b) <u>Confidential Items</u>	

(No items to be considered under this heading)