| Audit Review Title | Status | Audit Opinion | Scope of Audit and Findings |
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| **Training** | **Complete** | **Adequate** | This audit was undertaken as part of the agreed 2020/2021 Audit Plan. The overall objective of the audit was to provide assurance that the Council has adequate training and development processes in place to equip the workforce with the necessary skills to fulfil the objectives of the Corporate and HR Strategy.<br><br>The Corporate Training and Development Policy was found to have not been reviewed since 2016. Since then, the Corporate Strategy has been revised meaning that the Training and Development Policy is no longer aligned with Corporate Objectives. The training budget covering recent years appears to be sufficient, and in line with the Development and Training policy, however as the policy is out of date, it is possible that the training and development budget may not be sufficient to deliver training needs arising from revised Corporate objectives.<br><br>Procedures around the application for training are not in accordance with requirements of the organisation with numerous instances being evident of training courses being applied for without the standard application forms being completed meaning that Chief Officer approval is also not obtain in accordance with organisational requirements. Although, Review of training records for the sample of external training courses tested was able to establish that all of the training provided was directly related to the job role of the individual undertaking the training.<br><br>No documentation was provided to the HR Manager by staff to confirm that the training being paid for by the Council has been completed by the member of staff concerned for any of our sample. For the sample tested, where a training agreement is considered suitable, one is in place and has been properly approved. Testing identified that one Officer had since left the Council, and fees were recovered in line with the training agreement. While the amount of training delivered is reported to Senior Management the benefits and arising from the training delivered is not covered in detail.<br>*Recommendations:*<br>Update and approve Training and Development policy – Medium<br>Ensure the training management system and agree procedures are used for training applications – Medium<br>Ensure evidence of course completion is obtained - High |

| Community Safety | Complete | Adequate | The audit established that the Safer and Stronger Communities Manager takes on an active role in the overall administration and management of the Community Safety Partnership. The 20/21 Strategic Assessment for the Partnership suitably recognises the situation across the Borough and nationally. The soundness of the Strategic Assessment is reflected in a detailed Annual Partnership Plan which recognises ongoing and any emerging issues. |
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| | | | The audit established that the CSU department has no annual service plan in place and therefore no service objectives. By default, there are also no measurable performance indicators in place for the service. A lack of service plans results in an inability to evidence priorities and achievements of responsibilities under the Community Safety Partnership. |
| | | | The current Anti-Social Behaviour Policy was found to be dated 2013 and consequently is of limited use. It therefore requires updating as soon as practical. |
| | | | The Safer and Stronger Communities Manager confirmed that no service standards are in place around anti-social behaviour complaints. Similarly, no procedure notes are available to detail to the essential steps needing to be applied for dealing with anti-social behaviour complaints. Testing also identified weaknesses around the management review of the Anti-Social Behaviour database. The Safer and Stronger Communities Manager only became aware of an ongoing updating issue with the database during the course of the audit indicating that management review of the database does not take place as a routine. |
| | | | ***Recommendations:*** |
| | | | Annual service plan and KPI's developed – High |
| | | | Develop anti-social behaviour policy – Medium |
| | | | Develop and publish service standard and procedures for dealing with anti-social behaviour (asb) complaints – Medium |
| | | | Improve management review of asb complaints database |

| Health and Safety | Part 1: Complete<br><br>Part 2: Complete | High | **Part 1:** Testing has established that the Council has taken suitable measures to ensure the safety of staff working in the Gibson building on office duties, or working across the Borough on visits and inspections. Suitably detailed risk assessments are in place for all services.<br><br>Review of the staff signing in and out register established that of the total number of attendees to the offices, only a small number of these remained at the offices all day, indicating that staff are complying with the corporate guidance to only attend the offices if absolutely necessary.<br><br>Testing established that PPE and hand sanitiser is readily available to staff as required. Sufficient hand sanitiser stations are in place around the building and in corridors. Similarly, cleaning stations are well positioned and signposted in offices.<br><br>Physical measures in place to protect staff that do attend the building were found to be appropriate for current daily occupancy rates. No significant points for concern were identified during a recent visit to the building, although management should remain mindful that as staff return to the building, other measures may need to be considered such as reducing the number of desks available for use in larger offices. Also, maximum occupancy rates for meeting rooms should be introduced.<br>Suitable measures such as floor markings and plastic screens have been put in place in the main reception area to protect visitors and staff.<br><br>As part of the process for working at home rather than in offices, staff have been required to complete Home workstation Assessments. Suitable processes are in place to record completed assessments and ensure that all officers working from home have completed an assessment.<br><br><br>**Part 2:**  Internal Audit have established that the Council has taken suitable measures to ensure the safety of staff working in the Gibson building on office duties or working across the Borough on visits and inspections. Suitably detailed risk assessments are in place for all services where staff are working on visits and inspections and sufficient PPE is available as and when required by officers.<br><br>As part of the process for working at home rather than in offices, staff have been required to complete Home workstation Assessments. Suitable processes are in place to record completed assessments and ensure that all officers working from home have completed an assessment. |

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| | | | In terms of wider Health and Safety, testing established that the Council has the necessary policies and procedures in place and keeps them under regular review. Policies are also widely available to staff which some policies being made mandatory for officers to read periodically.<br><br>In addition to having suitable policies in place, the Council is also considered to be taking sufficient action to mitigate as best as possible Health and Safety risks. Good procedures were found to be in place regarding areas such as Accident reporting, Legionella, Asbestos and staff training in areas such as Fire Safety and First Aid. Some scope for improvement was identified around manual handling training. Further detail on this is contained in the Action Plan below.<br><br>***Recommendation***<br>Identify officers and provide suitable heavy lifting training - Medium |
| **Customer Services Review** | **Planning (To continue into 2021/22)** | | |

| S106 – Developer Contributions | Draft Report | Substantial | The Council has in place a recently approved S106 Protocol which is available to view on the Councils website. There is a suitably approved S106 Protocol in place and publicly available detailing procedures around S106 agreements and when contributions will be required.<br><br>All relevant stakeholders are given the opportunity to review planning applications where S106 contributions may be required. All S106 contributions which are requested are supported by a calculation explaining the rationale behind the amount of contribution being requested.<br><br>In conjunction with TMBC IT staff, a new S106 database has been developed. That database has facility to record all information relevant to S106 agreements and their respective contributions. Information in the database is both accurate and complete. A procedure note is in place and available to officers covering the S106 process, however these were developed prior to the implementation of the new S106 database, homeworking and also the introduction of a S106 Monitoring Officer and therefore require review and updating.<br><br>There is a documented sign off process for the release of S106 funds to be used by Council departments. S106 funding is only released internally after review and approval of a business case to support the use of S106 contributions requested.<br><br>Updates on S106 activity have been reported to Senior Management and Elected Members at suitable intervals. Similarly, testing established that the Council has produced and published its Infrastructure Funding Statement in accordance with relevant legislative requirements.<br>***Recommendations:***<br>Update s106 Procedure notes - Medium<br>Requirement for a s106 Monitoring Officer – Medium<br>Requesting funds from developers at trigger points - Medium |

| Waste Contract | Complete | Limited | Income to the Council from the garden waste subscription scheme is significant (second only to income from parking), it is therefore important that all income is collected as soon as practical and that subscriptions not renewed result in cessation of the service as soon as practical so that future income is maintained.<br><br>Until the changes are made in the back-office systems, collections provided to individual households remain unchanged and the Council continues to be charged by the contractor for the collections. At the time of the audit, a number of changes or updates to accounts were outstanding as the Administration Manager has had insufficient time to be able to make all of the necessary changes. Once current work to upgrade the interface process is complete, changes to accounts and subscriptions will be an automated process. The current lack of resources is a significant factor in collections currently continuing at around 2,000 households which, as at the time of the audit, had failed to renew their subscriptions which were due in December 2020.<br><br>No cut-off date has been applied for unpaid garden waste subscriptions. This mainly relates to subscriptions which should have been renewed in December 2020, but at the time of the audit was also starting to apply to unpaid January subscriptions. This means that around 2,000 households are continuing to receive garden waste collections as normal, and the Council is incurring a cost of around £400 per week for undertaking those collections. It also means that there are invoices showing in Integra as unpaid. Those invoices will need to be cancelled when the collections for unpaid subscriptions are stopped. Once that happens, the Council will be required to collect the then unused bins.<br><br>Direct debit is acknowledged to be the most efficient method of collection for ongoing subscriptions. The Council does not currently officer direct debit for garden waste subscriptions. Discussions with officers established that work on direct debits is still in its infancy despite needing to be in place by late summer so that the process can be tested in advance of the main renewal process in December.<br>***Recommendations***:<br>Ensure that sufficient administrative support is provided – High<br>Determine policy/guidance for unpaid garden waste renewals – Medium<br>Set a 'cut off' date for unpaid subscriptions – High<br>Ensure direct debits are available for payment for garden waste - Low |
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| Business Continuity | Planning (Due to continue into 2021/22) | | |
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| Tree Strategy | Complete | Adequate | The Tree Safety Policy is up to date and includes comprehensive guidance on basic and expert tree inspections as well as procedure notes. The Policy was updated in June 2020 to accurately reflect the expected timescales for Priority Category 1 assignments is 6 months, as advised by the contractor. |
| | | | Priority Sites listed in the Tree Safety Policy are subject to an Expert Inspection every three years and a basic Inspection for each year in between. Internal Audit were informed Leisure Services conduct a check to confirm they have received a completed inspection for all expected sites, however there is no evidence of the check or a database which lists when inspections have been completed. There were further inconsistencies with recording and documenting of inspections and subsequent works. |
| | | | Internal Audit were able to confirm for all other Officers that all but one had evidence of completion of a LANTRA Basic Trees Survey & Inspection Course in line with policy. We were informed that the one that could not be evidenced did not fill out the relevant training form, therefore it was not recorded electronically. |
| | | | *Recommendations*: |
| | | | Update policy to define prioritisation categories and timescales for work – Medium<br>Develop one monitoring spreadsheet for all inspections – Medium<br>Arrange potential missed priority inspection – Medium<br>Schedule inspections for differing times of the year – Medium<br>Retain evidence of complete tree works – High<br>Record all inspections carried out due to adverse weather – Medium<br>Completion of basic tree survey and inspection training – Medium<br>Budget setting - Low |

| IT Governance | Draft Report | Substantial | The IT Strategy was revised in January 2021 and a decision was made to roll it on one year to 2023 to align to the Digital Strategy which supports it. Both strategies timescales now also align to underpin to the Corporate Strategy and reflects the Savings and Transformation Strategy timescales. The Innovation priority within the Corporate Strategy signposts to the Digital Strategy which is fundamental to introducing new technologies and transformation to become a "smart borough", which is one of the key outcomes. Review of the IT Strategy identified examples where IT projects can assist with the delivery of the strategy.<br><br>Mapping workshops were undertaken last year for all business processes except for waste, six sigma methodology has been adopted for the reviews. Flowcharts documenting the processes and accompanying explanatory notes and solutions and suggestions were subsequently produced, including potential efficiencies. Following the reviews, a Digital Project Evaluation (DPE) is produced which includes documenting costs, investment, revenue impact, measures of success and efficiency savings. Recommendations are also made for MT consideration. Once the process work-flow re-mapping and DPE has been complete, it is the Service's responsibility to monitor progress and capture the actual efficiencies. There is no governance in place or reporting arrangements for the progress on the projects to ensure actual efficiencies are quantified and delivered.<br><br>Review of the IT Service Plan identified most projects had been completed within the expected timescales. For projects that were not yet finalised a brief update on the progress was given. For projects that are "ongoing" no progress on the current position were stated. However, for larger projects, project plans are in place and review of Financial Service Management Team (FSMT) minutes identified progress is reported weekly.<br><br>Progress on the achievement of strategy objectives is monitored through the digital default meetings. The Director of Finance and Transformation took a IT Service Plan and Digital update paper to MT in September 2020. It included the evaluations of three digital projects for MT consideration. In addition, the Head of IT presented a Digital Strategy Update paper to Finance, Innovation and Property Advisory Board in July 2020 and is currently drafting another to take to the next meeting in July 2021.<br><br>***Recommendation:***<br>Schedule process and workflow reviews – Medium<br>Reporting on efficiencies made - High |
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| **Council Tax Reduction Scheme** | **Complete** | **High** | The CTRS policy was found to have been suitably approved prior to the start of the year. Policies and eligibility criteria for CTRS were also found to be readily available to members of the public via the Councils' website.<br><br>Suitable arrangements are in place to ensure that officers responsible for the assessment of claims for CTRS have been suitably trained to do so and are also kept up to date with changes to the scheme such as eligibility criteria or income thresholds.<br><br>CTRS thresholds and parameters within the Northgate system are aligned with the CTRS policy as approved at the start of the year by Full Council.<br><br>Testing of a sample of 15 applications made under the Exceptional Hardship Relief Policy identified errors in the calculations of 2 claims. One error resulted in the incorrect awarding of £550. Neither of the claims had been subject to an internal review by a second officer in accordance with the internal procedures for the consideration of applications under the Exceptional Hardship policy. One further claim was found to have been granted an award despite other claims with a lower weekly excess income being declined. Four claims were found to have been correctly dismissed due to the claimant not providing sufficient information or not having CTRS in payment at the time of the application. Of the 11 remaining claims where an assessment of income and expenditure was undertaken, only 3 were found to have been subject to review by another officer despite internal procedures stipulating that calculations should be subject to review.<br><br>***Recommendations:***<br>Secondary review for all exceptional hardship relief awards |

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| **Citizen Access System** | **Complete** | **Substantial** | The Citizen Access system allows Council Tax account holders to access their account via an online portal to view bills and make various changes to their account. This is intended to make the application process both easier and faster for the claimant, and at the same time generate efficiencies.<br><br>The online Benefit application form is currently not working, and therefore not available to Housing Benefit applicants wishing to submit an application or inform the Council of changes in their circumstances. This means that, although there is evidence that there is a positive return on investment, the Council is unable to capitalise fully on the potential benefits which the system can deliver.<br><br>The Council entered into a two-year contract with the software provider in March 2018 meaning that the current contract has expired.<br><br>Officers have taken suitable measures to move Council Tax customers away from paper billing, and manual changes via the telephone or person to person contact, over onto the digital platform. This is resulting in a steady increase in take-up and use of the system which is in turn delivering efficiency savings which the Council is starting to benefit from.<br><br>The system is accurately applying changes to customer accounts. Similarly, the system is also recognising the errors so manual adjustments can be applied.<br><br>*Recommendations:*<br><br>Renew contract (or procure new contract) with supplier – Medium<br><br>Test and implement the online Housing Benefit form - Medium |

| Housing Benefit Claims | Complete | Substantial | The majority of the expected controls necessary for the accurate and timely assessment of claims were found to be in place, and working as expected. For the sample of claims received since the start of the Covid-19 the following controls were in place.<br><br>• The necessary evidence was held on file to identify the claimant and other persons on the claim.<br>• All income calculations were correct and based on evidence held on the claim.<br>• Housing Benefit claims all had evidence of the rent liability for the claimant.<br>• Bank statements were held on file. Assessments of Capital held by the claimant were correct.<br>• Claim start dates were correct.<br><br>Testing did however identify that only 2 from 15 claims tested had been date stamped to confirm the date of receipt of the claim form. Not date stamping claim forms may result in incorrect start dates being applied to claims making the claim incorrect.<br><br>***Recommendations:***<br>Claim applications are dated on receipt to ensure accuracy of calculation - Medium |
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| **General Ledger** | **Complete** | **Substantial** | There is a dedicated webpage for Integra on Staff-net which includes several written guides and useful video guides which are available to all staff. Following Integra access requests, authorisation limits are checked and set up in accordance with the authorised signatory list held within Exchequer. Personal data such as salary information cannot be accessed via Integra and all account activity is transparent. High-level review of the User Security Report detailing the levels of access assigned to each user confirmed access appears to be reasonable based on user job descriptions.

A database has been configured which automatically uploads the IT staff directory into Integra daily to identify any changes required to Integra user access. Review of a January report highlighted three employees who were active Integra users but were no longer appearing on the active directory. A comparison against the leaver's dates confirmed that they had all left within the last six weeks. Internal Audit were unable to verify when they first appeared on the alert report, this would be dependent on IT updating the directory. However, we were able to confirm that all three employees were not showing on the user security report run on 25th January and that there are sufficient built-in controls to detect changes to user access.

Creation of new cost centres and accounts are restricted to the Accountants. New job cost code requests are often made informally and are not restricted to Budget Holders, as usually. However, no recommendation is being raised as all transactions are approved by the Budget Holder prior to being posted into the accounts. Analysis of a report established around 280 GL codes that were either newly created or had been re-used since January 2020. We were advised that the Accountants perform an exercise at year-end to review GL code account activity with a view to deactivating account's surplus to requirements. Review of the year-end trial balance and discussions with the Financial Services Manager confirmed control and suspense accounts are monitored by assigned Accountants.

Testing of a sample of journals confirmed all had supporting documentation retained on the shared drive, as well as e-mail's from the requester where relevant. Review of a report listing all journals confirmed all had been input by a member of the Account's team and had a sequential reference number. However, supporting documentation is not uploaded onto Integra which has the capability to do so, and further efficiency opportunities were identified.

We evidenced that the salaries, purchase ledger and cash management |

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| | | | reconciliation are completed monthly to confirm that the postings into the general ledger were accurate. However, the sales ledger reconciliation had not been done since April 2020. **_Recommendations:_** Increased monitoring of GL code activity – Low Improve journal transfer documentation – Low Develop procedure notes for feeder systems – Medium Reconciliation of feeder systems – Medium |

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| **Corporate Credit Cards** | **Complete** | **Substantial** | A suitably approved set of guidance notes is in place and available to give card holders details on when cards can be used and subsequently the measures required to make purchases using Corporate Credit Cards. Internal Audit were also able to confirm that that all Credit Card holders within our sample have signed a declaration to confirm that they understand the guidance notes, and expectations placed upon them when using their Corporate Credit card.<br><br>There suitable documentation is in place to evidence that approval has been granted by the relevant Corporate Director for officers to be issued with a Corporate Credit Card. Similarly, all approved transaction limits have been correctly notified to the card issuer.<br><br>Credit Card Guidance notes require the card user to obtain approval for all expenditure in advance of entering into the purchase. Where that is not possible due to emergency expenditure, the card holder is required to obtain approval the next working day. Sample testing of 30 different card transactions established 10 instances where non-emergency related transactions had not been approved before the purchase was made. One transaction was identified where the credit card purchase form had not been approved.<br><br>Officers provided receipts to support the purchase, similarly, where VAT is being incurred, a suitably detailed VAT receipt is being obtained.<br><br>Card and transaction limits are kept under review by Senior Finance officers and currently considered to be set at appropriate levels for each card holder. Expenditure on credit cards is being suitably coded to appropriate expenditure codes. Expenditure on credit cards is also being accurately reported in accordance with relevant transparency legislation.<br><br>***Recommendations:***<br><br>Obtain approval for purchases before ordering goods – Medium<br><br>Provide receipts to support purchases - Medium |

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| **Parking** | **Complete** | **Adequate** | There is sufficient information available for both residential permits and Penalty Charge Notices (PCN's). Imperial, the system supplier, provided two days training prior to "go live" of the systems, followed by the issue of a frequently asked questions (FAQ). There is no specific guidance or procedures for the Permit Smarti system.<br><br>The team are mindful of GDPR when speaking to residents on the phone. We were advised unless the account details match information is not divulged. Access to both systems is adequately restricted.<br><br>Documentation uploaded onto Permit Smarti by applicants was not regularly checked prior to the resident permit becoming valid. A report was ran and established of 1527 permits that had been generated without the documentation being verified. In addition, testing of a sample of permits granted between Dec 2019 and Sept 2020 identified further issues with checking if sufficient documentation had been uploaded prior to the permit being granted.<br><br>Details of how to request a refund are documented on the Councils website. We were unable to test whether refunds were applied appropriately as there was no easy way to identify those who had received a refund part way through the year, however the process for issuing refunds appears sufficient.<br><br>We were advised that the CEO's have hold professional parking qualifications and have also undertaken conflict management training. We were unable to verify this as Personnel did not provide the evidence requested, therefore we are unable to provide assurance that CEO's are suitably trained.<br><br>When the new system was implemented an email was sent to residents notifying them. Due to a high number of emails that 'bounced' a management decision was made to waiver any PCN's that were a result of an out-of-date permit for the year preceding the system implementation date, providing a permit was swiftly sought. A batch of reminders were sent out in July as reminders when permits were due for renewal. We were advised the team have recently devised a spreadsheet to monitor renewal dates and have scheduled a review every two weeks when reminders will be issued.<br><br>***Recommendations:***<br>Develop procedure note for Smarti systems – Low<br>Run regular reports to identify documents awaiting approval before issue -High<br>Monitor progression codes requiring intervention - Low |

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| **Risk Management** | **Draft Report** | **TBC** | The majority of recommendation have now been implemented, with a revised implementation date agreed for the development of service fraud, bribery and corruption risk registers. This recommendation will now be followed-up as part of Internal Audit's usual follow-up process. <br><br> Responses to Risk Management questions by lead officers for all audits undertaken in 2020/21 were collated with a view to identifying themes and areas of improvement. From the responses received, responsibility for risk was understood and there was awareness of the need to escalate risks to the Management Team where necessary. However, an emerging theme was that Officers would benefit from Risk Management Training <br> ***Recommendations:*** <br> Development of service fraud, bribery and corruption risk registers – High <br> Training for officers on risk management - Medium |
| **Performance Management** | **Quality Assurance** | **TBC** | |

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| **Temporary Accommodation** | **Complete** | **N/A** | The review established that year on year expenditure showed an increasing demand, and while budgets have increased significantly in recent years, continuing increased demand has resulted in further budgetary pressure.<br><br>Discussions with the Housing Options Support Manager and her equivalents across Kent established that the general procedures for the receipt and assessment of homeless applications remain the same as the previous year, and therefore any increases in the use of temporary accommodation is the result of increased demand rather than a change in assessment criteria or procedures.<br><br>Notable differences were evident from the responses around the accommodation used during March and onwards. Those authorities either with their own accommodation previously purchased as temporary accommodation, or those with already ongoing initiatives to source temporary accommodation appear to have been better able to deal with the sudden increase in demand. This is likely due to them having less households in temporary accommodation to start with.<br><br>Local Authorities which had invested heavily in recent years to purchase its own temporary accommodation found itself being less reliant on non-Council owned temporary accommodation and therefore were able to place nearly all of their households in temporary accommodation in the Borough. Similarly, where they have their own social lettings landlord schemes, which have been in place for several years. They have been less affected in March and onwards. Where authorities did not have their own temporary accommodation and no schemes to procure such, household were placed in relatively expensive nightly accommodation<br><br>Under normal circumstances, Housing Officers would undertake a visit to a household shortly after being placed in temporary accommodation to ensure that a Housing Benefit Application form has been completed and submitted to the Housing Benefits team. Unfortunately due to Covid-19 restrictions, officers have not been undertaking those visits to the homeless applicants, and therefore have been reliant on the individual to download a Housing Benefit Application form, and to then complete and submit the form to the Council. Discussions with both the Benefits Manager and the Housing Options Support Manager established that it is likely that a number of days Housing Benefit have not been claimed for as applicants are not submitting applications for Housing Benefit for the full period of their time in temporary accommodation. |

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| **Budget Monitoring, Savings and Income** | **Complete** | **Substantial** | Analysis of the claims the Council have submitted in relation to the government income compensation scheme for the loss of sales, fees, and charges as a result of COVID-19 confirmed that all eligible losses, that meet the set criteria are being claimed for.<br><br>Review of reports to the Finance, Innovation, and Property Advisory Board (FIPAB) and to Cabinet evidenced robust timely reporting of the Councils current financial position, with the scale of the financial challenge emphasised and sufficient detail provided for Members to make informed decisions. Modelling for three scenarios on the impact of COVID-19 was provided to Members, with the mid-range scenario (slower recovery) used for the financial projections, which was sufficient based on the position at the time.<br><br>£500k savings have been built into the MTFS with the assumption that identified initiatives agreed by Members in principle, but still to be delivered, are achieved. Various reports to Members included a reminder of these initiatives, with a caveat that if they cannot be achieved something else will need to take its place. The point has been reiterated throughout the reports in bold to further emphasise the importance of delivering the savings within the anticipated timescale. Discussions during the audit highlighted concerns with the ability to achieve some of the identified savings.<br><br>The revised savings and transformation strategy was presented to Cabinet in February 2021 which supports the Medium-Term Financial Strategy (MTFS). A further circa £475k savings are required to bridge the projected funding gap. This has been split across broad headings, however, at the time of the audit no detailed list has been identified as to exactly what initiatives may deliver the savings.<br><br>*Recommendations:*<br>Provide members with update on the status of savings - Medium<br>Identify savings for projected funding gap - Medium |
| **Sickness Management** | **Postponed to 2021/22** | | |
| **Recruitment and Retention** | **Postponed to 2021/22** | | |

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| **Local Plan** | **Postponed to 2021/22** | | |
| **Housing Allocation Scheme** | **Postponed to 2021/22** | | **(Project yet to start)** |