

Audit Review Title	Current Status	Audit Opinion	Scope of Audit and Findings
Ethical Culture	Complete	Adequate	<p>The Council's Corporate Strategy sets out the vision, values, and priorities for 2020-2023, with expected behaviours clearly set out in the Council's Code of Conduct. The survey results indicate that in general staff are aware of the code of conduct and expected behaviours, however, a number of staff are unaware of what the Council values are. Overall, there are adequate policies and procedures to underpin values and expected behaviours.</p> <p>The Members Code of Conduct is very comprehensive in setting out the requirement to disclose pecuniary interests that members are obliged to declare. The staff Code of Conduct details the need to declare personal interests, financial, non-financial and membership of an organisation. Relationships to contracts are also required to be declared. However, review of the process and guidance on how to declare an interest identified areas for improvement that will help to provide assurance that interests are being declared and recorded.</p> <p>The Bullying and Harassment procedure sets out informal and formal action. Personnel advised that they had not received any reports under the anti-bullying and harassment procedure. If following an investigation, it was deemed no further action was required there is no record of these decision retained. Ten complaints through the Council's disciplinary procedure had been received with no common themes identified. Investigated complaints were referred to formal hearings where required, with appropriate actions taken, although it should be noted we were not provided with copies of the outcome to review ourselves and this opinion is based only on what has been disclosed.</p> <p>The Council have circulated guidance to staff on health and well-being. In May 2021, staff were asked to complete a health and well-being survey as a follow-on from the survey that was issued in November 2019 to assess whether the pandemic and working from home had impacted on staff wellbeing. At the time of the audit, there had been no action taken on the survey responses that were received 7 months previously.</p> <p>The Committee on Standards in Public Life (CSPL) published a report on improving ethical standards in local government and made 15 best practice recommendations. Review identified that the Council already had suitable arrangements in place to address the majority of recommendations.</p> <p>4 recommendations raised, 1 High, 2 Medium and 1 Low</p>

BCP	Complete	High	Reported to Audit Committee September 2021
Corporate Governance	Fieldwork		
Waste Contract	Cancelled		At request of the Service
Local Plan	Complete	N/A	<p>Suitable steps are being taken to keep the project timeline under review, update evidence as required, and keep Elected Members informed of changes to that timeline.</p> <p>Contractors have been engaged, and that work to update the evidence based was progressing. Officers also commenced work on developing a DTC database to record the details of all interactions with other authorities regarding the development of their Local Plans, and also that of the TMBC Local Plan. Testing confirms that the database is being updated on an ongoing basis.</p> <p>The Call for Sites exercise was found to have started in December 2021 and concluded February 2022 after being open for 8 weeks in line with the revised timetable. As at early March, work was underway by officers to review the outcome of the exercise and start to prepare for a Regulation 18 consultation process.</p> <p>As at March 2022, the progress against the revised Local Plan timetable remains on track. A plan submission date of Spring 2024 appears to be achievable based on the information reviewed during the course of the audit.</p> <p>1 recommendation raised</p>
Cyber Security	Deferred 2022/23		
Prevention of Homelessness	Quality Assurance		
Achievement of identified Savings	Planning		

<p>GDPR/Record Retention</p>	<p>Complete</p>	<p>No Assurance</p>	<p>The audit was undertaken as part of the agreed 2020/21 Audit Plan. The overall objective of the audit was to provide management and Members with an opinion as to the adequacy, effectiveness and reliability of the procedures in place to ensure that individual services retain personal data in accordance with Principle 5 of the General Data Protection Regulations. The audit concentrated on ensuring compliance with storage limitation requirements under GDPR. Testing was focussed on services which hold the largest amounts of personal information such as (but not limited to) Revenues and Benefits and Licensing.</p> <p>Significant weaknesses have been identified across the whole of the Council regarding the deletion of data in line with Retention Schedules and Privacy Notices. Information Asset Owners need to take immediate action to start to improve procedures to ensure that obsolete data is being deleted in order to avoid potential financial penalties from the Information Commissioner or claims from members of the public whose data is not being processed in accordance with Privacy Notices. Levels of non-compliance are currently considered to be widespread resulting in the audit being given an assurance rating of No Assurance.</p> <p>Internal Audit established that the Council has the necessary policies in place covering data retention and wider GDPR. Testing did however identify from review of the Information Governance Policy that The Director for Central Services and Monitoring Officer has been appointed as both the Data Protection Officer, and also the Senior Information Risk Owner. Both these roles have different and conflicting responsibilities, and therefore by having them sit with one officer has potential to create a conflict against the independence of the DPO. The splitting of the two roles has been discussed since mid-2019, despite this, no progress has been made to allocate one of the roles to a different officer.</p> <p>The review also identified that no retention schedule is in place for Licensing and the Community Services Unit (CSU), both of which hold considerable amounts of personal data. Testing also identified that a number of Retention Schedules have not been updated since 2018, and therefore are overdue review.</p>
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Building Control	Quality Assurance		
Customer Services Review	Ongoing		

Council Tax Administration	Complete	Substantial	<p>Good procedures were found to be in place and consistently applied around the updating of the Council Tax system when updates are received from the Valuation Office Agency. Updates were found to be both accurate and timely.</p> <p>Review of the Council Tax income suspense account identified that over recent months, procedures have been improved so that the Suspense account is now subject to more regular review. Testing did however identify some scope for improvement whereby amounts which cannot be allocated to a Council Tax account are written. This will enable Management to better monitor amounts in the suspense account.</p> <p>Testing of action taken by Revenues officers to manage credit balances (the account holder has overpaid) on Council Tax Accounts identified that at the time of audit testing, the Council was holding around £1 million in credit balances across 4,700 Council Tax accounts. One housing association which the Council is in regular contact with was found to have 250 Council Tax accounts in a credit position with a combined credit balance of £145,000. There had been insufficient efforts to contact account holders to make them aware of the credit.</p> <p>Testing identified that officers responsible for the annual billing process have access to detailed guidance notes covering the steps required to complete the process. Officers were also found to retain all the necessary reconciliations required as part of the annual billing process.</p> <p>Review of procedures around refunds established that well practiced routines are in place which ensure that all refunds are made to either the bank details used previously to collect direct debit payments or those given by the account holder on their refund request for</p> <p>2 recommendations raised, 2 Medium</p>
Breathing Space	Complete	High	Reported to Audit Committee January 2022
Safeguarding	Fieldwork		

Public Open Spaces Inspection regime	Complete	Substantial	Reported to Audit Committee January 2022
Payroll	Draft Report		
Home Working / Office Accommodation & New Ways of Working	Ongoing		
Animal Licensing	Complete	Substantial	<p>The objective of the audit has been to provide assurance as to the adequacy, effectiveness of the controls in place to ensure that the Council is fulfilling its statutory responsibilities under The Animal Welfare (Licensing of Activities Involving Animals) (England) Regulations 2018.</p> <p>Animal Licensing Regulations require the officer undertaking inspections of establishments to hold a relevant qualification. The Animal Licensing officer was found to both hold the necessary qualification and be sufficiently experienced in the role. While sufficient resources are in place to cover current workload, at present there is only one officer in post which is sufficiently qualified to undertake Animal Licensing inspections.</p> <p>The review identified that a sound system of controls in place around the processing of applications, review of documentation provided by applicants, receipt of fees and inspection of premises. Furthermore, all applications are assessed using standardised documentation, and against criteria which is aligned with the relevant regulations.</p> <p>Our review of methods used to identify establishments which are potentially undertaking a licensable activity established that at present, there is little or no liaison with officers from other services from across the Council to identify all establishments which require a license.</p> <p>4 Recommendation raised, 4 medium</p>

Recruitment & Retention Strategy	Draft Report		
Delivery Against corporate plan	Planning		
Climate Strategy	Planning		
Housing Allocation Scheme	Complete	N/A	<p>Suitable steps have been taken by officers to obtain input from relevant stakeholders as to what factors should be included in the new Allocation Scheme. Officers have collated all feedback received and are in the process of considering that feedback while drafting the new scheme. As at mid-March 22, officers remain confident that a draft Housing Allocation Scheme will be ready for submission to the May 22 meeting of the Communities and Housing Advisory Board</p> <p>No recommendations raised</p>
Assurance Mapping	Draft Report		