

**AUDIT, GOVERNANCE & STANDARDS COMMITTEE**

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**THE INTERNAL AUDIT PROGRESS REPORT OF THE HEAD OF INTERNAL AUDIT SHARED SERVICE; WORCESTERSHIRE INTERNAL AUDIT SHARED SERVICE.**

Relevant Portfolio Holder	Councillor David Thain
Portfolio Holder Consulted	Yes
Relevant Head of Service	Chris Forrester, Financial Services Manager
Ward(s) Affected	All Wards
Ward Councillor(s) Consulted	No
Key Decision / Non-Key Decision	Non–Key Decision

**1. SUMMARY OF PROPOSALS**

1.1 To present:

- The progress report of internal audit work with regard to 2019/20 and residual 2018/19 summaries.

**2. RECOMMENDATIONS**

2.1 **The Committee is asked to RESOLVE that the report be noted.**

**3. KEY ISSUES**

**Financial Implications**

3.1 There are no direct financial implications arising out of this report.

**Legal Implications**

3.2 The Council is required under the Accounts and Audit Regulations 2015 to “undertake an adequate and effective internal audit of its accounting records and of its system of internal control in accordance with the proper practices in relation to internal control”.

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**Service / Operational Implications**

- 3.3 The involvement of Member's in progress monitoring is considered to be an important facet of good corporate governance, contributing to the internal control assurance given in the Council's Annual Governance Statement.

This section of the report provides commentary on Internal Audit's performance for the period 01<sup>st</sup> April to 30<sup>th</sup> September 2019 against the performance indicators agreed for the service and further information on other aspects of the service delivery.

AUDIT REPORTS ISSUED/COMPLETED SINCE THE LAST PROGRESS REPORT (25<sup>th</sup> April 2019):

**2018/19 AUDIT SUMMARY UPDATES:**

**National Non Domestic Rates**

The review found the following areas of the system were working well:

- Procedures for creating new NNDR accounts in a timely and accurate manner;
- The application of reliefs and exemptions;
- Procedures for identifying new NNDR liable units;
- The receipting and processing of payments;
- Protocols for issuing reminders and monitoring of suppressed accounts;
- Procedures for managing user access.

The review found the following areas of the system where controls could be strengthened:

- Website Pages;
- Forms;
- Formal Reviews of Reliefs / Exemptions;
- Reconciliations.

There were 4 'medium' priority recommendations reported.

Type of Audit: Full System Audit

Assurance: Significant

Final Report Issued: 6<sup>th</sup> June 2019

**Council Tax**

The review found the following areas of the system were working well:

- Procedures for managing the Revenues process;
- The debit raising process for producing the annual bills;

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- The suitable application of discounts and exemptions based on customer entitlement;
- The receipt and processing of customer payments into the Civica OpenRevenues system;
- Protocols applied for issuing reminders to customers for delays in payment.

The review found the following areas of the system where controls could be strengthened:

- Discount / Exemption Reviews;
- Customer Account Notes;
- Ledger Reconciliations.

There were 3 'medium' priority recommendations reported.

Type of Audit: Full System Audit  
Assurance: Significant  
Final Report Issued: 6<sup>th</sup> June 2019

**Transport**

The review found the following areas of the system were working well:

- Vehicle 'white board' records for '0' vehicle inspection/servicing programming (it is planned to extend this to the 'white' fleet vehicles);
- Vehicle replacement program looks towards ensuring the 'right vehicle for the job' as opposed to like for like replacements;
- Driver (CPC) training was well managed & controlled by the Place Team Co-ordinator.

The review found the following areas of the system where controls could be strengthened:

- Extension of the use of vehicle trackers on the fleet;
- Fuel monitoring to be introduced on an exception basis;
- Inventory records should be accurately maintained and be consistent with the insurance schedule;
- Vehicle service and repair files were not accurately maintained
- Accident records are not accurate;
- Driver "walk round" checks are not consistently carried out;
- Untaxed vehicles in use.

There were 7 'medium' priority recommendations reported.

Type of Audit: Full System Audit  
Assurance: Limited

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Final Report Issued: 19<sup>th</sup> June 2019

**Universal Credits**

The review found the following areas of the system where controls could be strengthened:

- Processing Times;
- Volume of Correspondence;
- Errors due to lack of Accuracy ;
- Personal Budgeting Support (PBS) and Removal of PBS Funding;
- Universal Credit Impact on Debt Recovery;
- Procedure Document .

There were 3 'high' and 2 'medium' priority recommendations reported.

Type of Audit: Full System Audit  
Assurance: Limited  
Final Report Issued: 17<sup>th</sup> June 2019

There has been DWP intervention with an agreed action plan to assist the service transformation. Direct DWP intervention has now ceased but an action plan remains in place to assist with transformation.

**Housing Benefits**

The review found the following areas of the system were working well:

- Quality Assurance processes.

The review found the following areas of the system where controls could be strengthened:

- Claims not being made defective / processing times;
- Subsidy;
- Recovery of Housing Benefit Overpayments;
- Classification;
- Backdated Claims;
- Write Offs.

There were 5 'high' and 1 'medium' priority recommendations reported.

Type of Audit: Fully System Audit  
Assurance: Limited  
Final Report Issued: 14<sup>th</sup> June 2019

There has been DWP intervention with an agreed action plan to assist the service transformation. Direct DWP intervention has now ceased but an action plan remains in place to assist with transformation.

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**Leisure**

The review found the following areas of the system were working well:

- No one that was TUPE'd across to the arm's length company left Rubicon once transferred;
- Members were kept informed and up to the date of developments and 'go live';
- The company was set up in December 2018 and is now running as a live company;
- Key performance indicators have been set up and are in place even though this was after the contract was completed.

The review challenged the following areas:

- TUPE Process;
- Contract Management;
- Timeframes;
- Financial Budgets;
- Members Reporting.

There were no recommendations reported due to the nature of the review.

Type of Audit: Critical Friend Review

Assurance: N/A

Final Report Issued: 31<sup>st</sup> May 2019

**Risk Management**

The review found the following areas of the system were working well:

- That high priority risks are able to be added to meeting agendas at last minute to be dealt with;
- The 4risk system is user friendly and fit for purpose.

The review found the following areas of the system where controls could be strengthened:

- Risk Management Meetings;
- Risk Management Training Information Available;
- Risk Management Strategy;
- Portfolio Holder Monitoring;
- Service Risk Register Updates.

There were 3 'high' and 2 'medium' priority recommendations reported.

Type of Audit: Full System Audit

Assurance: Limited

Final Report Issued: 28<sup>th</sup> June 2019

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**Health and Safety**

The review found the following areas of the system were working well:

- That there is a Health and Safety section on the orb to allow users to access policies for Redditch Borough Council;
- The policies are accessible for users;
- The Risk Assessments follow the same uniform approach across all sectors within the council.

The review found the following areas of the system where controls could be strengthened:

- Policies;
- Fire Safety and Fire Evacuations;
- Manager IO SH Training;
- Life Risk Assessment;
- Fuelling Point Assessments at RBC Depot;
- Fire Risk Assessments Action Plans;
- Fire Alarms;
- Evacuation of less able people from RBC Town Hall;
- Active and Re-active Measures of a Terrorist Attack;
- Action Plan Update;
- Financial Analysis and Training Budget;
- Induction Process;
- Bespoke H&S Training;
- Risk Assessments;

There were 9 'high' and 5 'medium' priority recommendations reported.

Type of Audit: Full System Audit  
Assurance: Limited  
Final Report Issued: 30th November 2018

A full and robust action plan was formulated by the Senior Health and Safety Advisor to address all the points. These are reported as satisfied as at October 2019.

**2019/20 AUDIT SUMMARY UPDATES:**

**St David's House**

The review found the following areas of the system where controls could be strengthened:

- Income for additional services being offered and the assistance given to tenants.

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There was 1 'high' priority recommendations reported.

Type of Audit: Full System Audit  
Assurance: No  
Final Report Issued: 4<sup>th</sup> July 2019

A detailed action plan was drawn up by management which addressed several different elements. A follow up was undertaken during September 2019 to ensure that satisfactory progress had been made in regard to it. Progress was found to be ongoing but in the main on track. A further follow up is planned for October to continue to track progress to ensure that newly adopted procedures are embedding.

**Bereavement Services**

The review included a critical friend approach for certain aspects. The review found the following areas of the system were working well:

- Strong leadership with commercial awareness from the Bereavement Manager;
- An experienced team with a strong customer focus;
- Income generation;
- There is an effective system in place for managing bookings.

The review found the following areas of the system where controls could be strengthened:

- Raising of Invoices
- Holding of Cash
- Charging - Potential emerging risk and efficiencies
- System Access

There were 2 challenges also reported including:

- Maintenance and repairs programme
- Succession planning

There was 1 'medium' and 3 'low' priority recommendations reported along with 2 'challenge' areas for management.

Type of Audit: Full System Audit  
Assurance: Significant  
Final Report Issued: 24<sup>th</sup> September 2019

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Summary of assurance levels:

<b>2018/19</b>	
• NNDR	Significant
• Council Tax	Significant
• Transport	Limited
• Universal Credits	Limited
• Housing Benefits	Limited
• Leisure	Critical Friend
• Risk Management	Limited
• Health and Safety	Limited
<b>2019/20</b>	
• St David's House	No
• Bereavement Services	Significant

2019/20 reviews which were at draft stage as at 30<sup>th</sup> September 2019 included:

- Compliments and Complaints
- Housing Repairs and Maintenance Stocks and Stores
- Treasury Management

2019/20 reviews which were at clearance as at the 30<sup>th</sup> September 2019 included:

- GDPR Record Retention

2019/20 reviews which are ongoing as at the 6<sup>th</sup> September 2019 include:

- Housing Computer System
- Planning Application Process
- Safeguarding
- Asbestos Regulation Compliance
- Debtors
- Creditors

The summary outcome of all of the above reviews will be reported to Committee in due course when they have been completed and management have confirmed an action plan.

A rolling testing programme on Debtors and Creditors has been undertaken during quarters 1 & 2 and will continue through quarter 3. Testing results so far do not indicate any new or emerging risks to be brought to the attention of Committee. The rolling testing programme results will be amalgamated as at the end of quarter 3 and formal audit reports issued with any findings during quarter 4.



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Critical review audits are designed to add value to an evolving Service area. Depending on the transformation that a Service is experiencing at the time of a scheduled review a decision is made in regard to the audit approach. Where there is significant change taking place due to transformation, restructuring, significant legislative updates or a comparison required a critical review approach will be used. In order to assist the service area to move forwards a number of challenge areas will be identified using audit review techniques. The percentage of critical reviews will be confirmed as part of the overall outturn figure for the audit programme. To report this percentage during the year based on outturn will cause the figure to fluctuate throughout the year, however, a final percentage figure will be reported in the annual report. The outturn from the reviews will be reported in summary format as part of the regular reporting as indicated at 3.3 above.

Follow up reviews are an integral part of the audit process. There is a rolling programme of review that is undertaken to ensure that there is progress with the implementation of the agreed action plans. The outcome of the follow up reviews is reported on an exception basis taking into consideration the general direction of travel and the risk exposure. An escalation process continues to be developed involving CMT and SMT to ensure more effective use of resource in regard to follow up and reduce the number of revisits that are currently necessary to confirm the recommendations have been satisfied.

### **3.4 AUDIT DAYS**

Appendix 1 shows the progress made towards delivering the 2019/20 Internal Audit Plan and achieving the targets set for the year. As at 30<sup>th</sup> September 2019 a total of 189 days had been delivered against an overall target of 400 days for 2019/20.

Appendix 2 shows the performance indicators for the service. Performance and management indicators were agreed by the Committee on the 29<sup>th</sup> July 2019 for 2019/20.

Appendix 3 shows the tracking of completed audits.

Appendix 4 shows the 'high' and 'medium' priority recommendations for finalised which are reported to the Committee for information.

### **3.5 OTHER KEY AUDIT WORK**

Much internal audit work is carried out "behind the scenes" but is not always the subject of a formal report. Productive audit time is accurately recorded against the service or function as appropriate. Examples include:

- Governance for example assisting with the Annual Government Statement

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- Risk management
- Transformation review providing support as a 'critical appraisal'
- Dissemination of information regarding potential fraud cases likely to affect the Council
- Drawing managers' attention to specific audit or risk issues
- Audit advice and commentary
- Internal audit recommendations: follow up review to analyse progress
- Day to day audit support and advice for example control implications, etc.
- Networking with audit colleagues in other Councils on professional points of practice
- National Fraud Initiative.
- Investigations

**National Fraud Initiative**

- 3.6 There has been on going work undertaken in regard to the National Fraud Initiative. This year is the 2 yearly cycle of data extraction and uploading to enable matches to be reported. Worcestershire Internal Audit Shared Service (WIASS) has a coordinating role in regard to this investigative exercise in Redditch Borough Council. The data requirements were uploaded during October and December 2018 with any queries dealt with accordingly. Matches have been returned to the Authority for investigation.

**Customer / Equalities and Diversity Implications**

- 3.7 There are no implications arising out of this report.
- 3.8 The Worcestershire Internal Audit Shared Service (WIASS) is committed to providing an audit function which conforms to the Public Sector Internal Audit Standards.
- 3.9 We recognise there are other review functions providing other sources of assurance (both internally and externally) over aspects of the Council's operations. Where possible we will seek to place reliance on such work thus reducing the internal audit coverage as required.
- 3.10 WIASS confirms it acts independently in its role and provision of internal audit.
- 3.11 Due to changing circumstances and after consultation a small variation in the plan has been agreed on a risk priority basis with the s151 Officer. Additional days have been used in a couple of review areas to ensure a comprehensive review was completed which has resulted in an increase in certain budgets. A piece of work in connection with Housing which presented very late in the 2018/19 financial year but was commenced due to its nature continued as part of the 2019/20 plan but required additional days due to the extent of the

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work. With the adjustment to the plan there remains a wide audit coverage during 2019/20.

### **4. RISK MANAGEMENT**

4.1 The main risks associated with the details included in this report are:

- Failure to complete the planned programme of audit work within the financial year; and,
- The continuous provision of an internal audit service is not maintained.

### **5. APPENDICES**

Appendix 1 ~ Internal Audit Plan delivery 2019/20

Appendix 2 ~ Performance indicators 2019/20

Appendix 3 ~ Tracking analysis of previous audits

Appendix 4 ~ 'High' and 'Medium' priority recommendations

### **6. BACKGROUND PAPERS**

Individual internal audit reports which are held in the internal audit service.

### **7. KEY**

N/a

### **AUTHOR OF REPORT**

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### APPENDIX 1

#### Delivery against Internal Audit Plan for 2019/20 1<sup>st</sup> April 2019 to 30<sup>th</sup> September 2019

<b>Audit Area</b>	<b>2019/20 PLAN DAYS</b>	<b>Forecasted days to the 30<sup>th</sup> September 2019</b>	<b>Actual Days used to 30<sup>th</sup> September 2019</b>
Core Financial Systems (see note 1)	62	14	13
Corporate Audits(see note 2)	74	13	17
Other Systems Audits(see note 2 & 3)	210	110	142
<b>SUB TOTAL</b>	<b>346</b>	<b>137</b>	<b>172</b>
Audit Management Meetings	20	10	11
Corporate Meetings / Reading	9	4	3
Annual Plans, Reports and Audit Committee Support	25	12	4
Other chargeable	0	0	0
<b>SUB TOTAL</b>	<b>54</b>	<b>26</b>	<b>18</b>
<b>TOTAL (see note 4)</b>	<b>400</b>	<b>163</b>	<b>190</b>

#### Note 1

Core Financial Systems are audited predominantly in quarters 3 and 4 in order to maximise the assurance provided for Annual Governance Statement and Statement of Accounts but not interfere with year end. A rolling programme has also been introduced for Debtors and Creditors to maximise coverage and sample size. The results will be reported during Q4.

#### Note 2

Due to the nature of some of the reviews additional resource was allocated resulting in additional days.

#### Note 3

A number of the budgets in this section are 'on demand' (e.g. consultancy, investigations) so the requirements can fluctuate throughout the quarters. If there is little demand for certain budgets this is reflected in the overall usage, however, it does not necessarily reduce the coverage of the overall plan.

#### Note 4

Due to an additional demand against several budgets extra days have been used during the first 2 quarters which has led to a circa 16% increase against forecasted days to actual days used.

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### Appendix 2

#### PERFORMANCE INDICATORS 2019/20

The success or otherwise of the Internal Audit Shared Service will be measured against some of the following key performance indicators for 2019/20. Other key performance indicators link to overall governance requirements of Redditch Borough Council e.g. KPI 4. The position will be reported on a cumulative basis throughout the year.

	<b>KPI</b>	<b>Trend/Target requirement/Direction of Travel</b>	<b>2019/20 Position (as at 30<sup>th</sup> September 2019)</b>	<b>Frequency of Reporting</b>
Operational				
1	No. of audits achieved during the year	Per target	Target = Minimum 20 Delivered = 2 (plus 3 @ draft report stage)	When Audit Committee convene
2	Percentage of Plan delivered	>90% of agreed annual plan	47%	When Audit Committee convene
3	Service productivity	Positive direction year on year (Annual target 74%)	*57%	When Audit Committee convene
Monitoring & Governance				
4	No. of 'high' priority recommendations	Downward (minimal)	1	When Audit Committee convene
5	No. of moderate or below assurances	Downward (minimal)	1	When Audit Committee convene
6	'Follow Up' results	Management action plan implementation date exceeded  (<5%)	Nil to report	When Audit Committee convene
Customer Satisfaction				
7	No. of customers who assess the service as 'excellent'	Upward (increasing)	2	When Audit Committee convene

WIASS delivers the internal audit programme in conformance with international standards for the professional practice of internal auditing.

\* Productivity is behind target due to a number of days used for training and sickness absence.

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**APPENDIX 3**

**Planned Follow Ups:**

In order to continue to monitor progress of implementation, 'follow up' in respect of audit reports is logged. The table provides an indication of the action that is planned going forward in regard to the more recent audits providing assurance that a programme of follow up is operating.

To provide the Audit, Governance & Standards Committee with assurance we are following a comprehensive 'follow up' programme to ensure recommendations and risks have been addressed from previous audits. Commentary has been provided on audits as part of the normal reporting process. Previous audit year updates in regard to 'follow ups' will be provided every six months to avoid duplication of information. Any exceptions (i.e. where no action has commenced by the agreed implementation date) will be reported to the Committee.

For some audits undertaken each year 'follow-ups' may not be necessary as these may be undertaken as part of the full audit. Other audits may not be time critical therefore will be prioritised as part of the over all work load and are assessed by the Team Leader.

Follow up in connection with the core financials is undertaken as part of the routine audits that were performed during quarters 3 and 4.

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<b><u>Audit</u></b>	<b><u>Date Final Audit Report Issued</u></b>	<b><u>Service Area</u></b>	<b><u>Assurance</u></b>	<b><u>Number of High, Medium and Low priority Recommendations</u></b>	<b><u>Results of follow Up</u></b> <b><u>1<sup>st</sup></u></b>	<b><u>Results of follow Up</u></b> <b><u>2<sup>nd</sup></u></b>	<b><u>Results of follow Up</u></b> <b><u>3<sup>rd</sup> &amp; 4<sup>th</sup></u></b>
Cash Collection	14th November 2017	Cash Collection	Moderate	The report found four recommendations; 1 high and 3 medium relating to the suspense account, refund checks, over and under investigations and administrative errors.	The follow up in May 2018 found that the three medium recommendations had been implemented and the one high recommendation in relation to the suspense account was in progress.	The follow up in March 2019 found that approval is being sought for the purchase of a new finance system as historical issues with the current system means that there have been difficulties with clearance of suspense accounts. A report is going to Council for approval before the end of the financial year. A follow up will be undertaken in June 19 to see what progress has been made on this in regard to procurement.	A follow up in September 2019 found that a project team is now in place for the implementation of a new financial system and this should hopefully be in place for the start of the new financial year. The use of suspense accounts will be included as an objective on the 2020/21 Main Ledger audit to ensure that this issue has been addressed.
Disabled Facility Grants	28th September 2017	Community Services	Moderate	The report found 1 high priority and 2 medium priority recommendations in relation to Records retention and security, Registration of Land Charges and Private Sector Home Repairs Assistance policy.	The follow up in February 2018 found that the three recommendations are in progress. The amount of work required to fully implement two of the recommendations means that this work although progressing is taking time in order to get it correct. The other recommendation needs to be placed before Members before it is fully implemented. Follow up planned 28 <sup>th</sup> January 2019.	Follow up undertaken on the 9 <sup>th</sup> February 2019 confirmed record retention and land charges have been satisfactorily completed but Home Repairs Assistance Policy is still to go before Members therefore remained outstanding. Follow up required June 2019.	Follow up undertaken on the 28 <sup>th</sup> January 2019 confirmed policy reporting before Members remained outstanding but is due to be reported to Executive June 2019. Follow up September 2019 confirmed reported to Executive June 2019. <b>No further follow up required.</b>
Environmental Waste	27 <sup>th</sup> November 2017	Environmental Services	Moderate	The report found 1 high and 4 medium priority recommendations in relation to Bulky Waste Receipt Books, Business Waste Charges, Fees and Charges, Bulky Waste quotes and Garden Waste Invoices.	Follow up January 2019 found the 4 medium priority recommendations were satisfied and the high priority recommendation was in progress pending further transformation of the Business Support Team re. reconciliation and controlled stationery. <b>To be followed up in April 2019.</b>	This remaining recommendation will be followed-up as part of the 2019/20 Environmental Services (Bulky Waste) audit, <b>scheduled to take place in Q4.</b>	
<b>2018/19</b>							

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Shopmobility	25th January 2019	Community Services	Significant	Reported 3 medium priorities in Conditions of Use – Shopmobility Equipment, Maintenance Contract and User Access. <b>Follow-up to be completed in 6 months</b>	A follow-up completed in September 2019 found that the 2 medium priority recommendations on the Conditions of Use and User Access have been implemented. The 1 medium priority recommendation for re-tendering the Maintenance Contract has not yet been implemented, with an expected completion date of February 2020. <b>A further follow-up will be undertaken in February 2020.</b>		
GDPR	13th March 2019	Corporate	Moderate	Reported 2 high and 2 medium priorities in; Awareness, Data Protection Officer, Individual's Rights (RBC only) and Third Party Data Processes. <b>Follow up to be completed in 3 months</b>	Follow up undertaken in August 2019. <b>Outcome to be reported to CMT in October 2019.</b>		
On Off Street Parking	12th March 2019	Community Services	Moderate	Reported 1 high and 1 medium priority in On Street Parking Cost to the Council and Value for Money. <b>Follow up to be completed in 3 months</b>	Follow up undertaken October 2019. 'High' priority is progressing re. cost to the council. More monitoring is required to ensure fully embedded action. 'Medium' priority recommendation implemented. <b>Further follow April 2020.</b>		
Transport (Fleet)	19th June 2019	Operations	Limited	Reported 7 'medium' priority recommendations in extension of the use of vehicle trackers on the fleet, Fuel monitoring to be introduced on an	<b>Oct-19</b>		



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				exception basis, Inventory records should be accurately maintained & be consistent with the insurance schedule, Vehicle service & repair files were not accurately maintained, Accident records are not accurate, Driver 'walk round' checks are not consistently carried out and Untaxed vehicle in used. <b>A follow up will take place in 3 months.</b>			
Risk Management	28th June 2019	Corporate	Limited	Reported 3 'high' and 3 'medium' priority recommendations in Risk Management Meetings, Risk Management Training Information available, Service Risk Register Updates, Risk Management Strategy and Portfolio Holder Monitoring. <b>A follow up will take place in 3 months.</b>	<b>Nov 19 Rescheduled as Zurich have been commissioned during October to assist with corporate risk strategy/register.</b>		
Health and Safety	20th July 2019	Corporate	Limited	Reported 9 'high' and 5 'medium' priority recommendations in Policies, Fire Safety and Evacuations, Manager IOSH training, Lift Risk Assessments, Fuelling Point Assessment at RBC Depot, Fire Risk Assessment Action Plan, Fire Alarms, Evacuation of less able people from RBC Town Hall, Active	<b>Oct-19 Action plan completed by the Health and Safety Officer and a full follow up is scheduled for Q4.</b>		

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				and Re-active measures of a terrorist attack, Active and re-active measures of a terrorist attack, Action Plan Update, Financial Analysis and Training Budget, Induction Process and Bespoke H&S training. <b>A follow up will take place in 3 months.</b>			
<b>2019/20</b>							
St David's House	4 <sup>th</sup> July 2019	Housing	No	Reported 1 high priority in; Income for additional services being offered and the assistance given to tenants. Follow up to be completed in 1 month at request of CMT.	The follow up in August 19 found that they are travelling in the right direction but still need to finish off procedures and evidence the recommendations. A further follow up will carry out in October 19	<b>Follow up Oct-19</b>	
Cemetery & Crematorium	24th September 2019	Bereavement Services	Significant	Reported 1 'medium' priority recommendation in Raising of Invoices. <b>A follow up will take place in 6 months.</b>	<b>Apr-20</b>		
end							

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**APPENDIX 4**

**Definition of Audit Opinion Levels of Assurance**

<b>Opinion</b>	<b>Definition</b>
<b>Full Assurance</b>	<p>The system of internal control meets the organisation's objectives; all of the expected system controls tested are in place and are operating effectively.</p> <p>No specific follow up review will be undertaken; follow up will be undertaken as part of the next planned review of the system.</p>
<b>Significant Assurance</b>	<p>There is a generally sound system of internal control in place designed to meet the organisation's objectives. However isolated weaknesses in the design of controls or inconsistent application of controls in a small number of areas put the achievement of a limited number of system objectives at risk.</p> <p>Follow up of medium priority recommendations only will be undertaken after 6 months; follow up of low priority recommendations will be undertaken as part of the next planned review of the system.</p>
<b>Moderate Assurance</b>	<p>The system of control is generally sound however some of the expected controls are not in place and / or are not operating effectively therefore increasing the risk that the system will not meet it's objectives. Assurance can only be given over the effectiveness of controls within some areas of the system.</p> <p>Follow up of high and medium priority recommendations only will be undertaken after 6 months; follow up of low priority recommendations will be undertaken as part of the next planned review of the system.</p>
<b>Limited Assurance</b>	<p>Weaknesses in the design and / or inconsistent application of controls put the achievement of the organisation's objectives at risk in many of the areas reviewed. Assurance is limited to the few areas of the system where controls are in place and are operating effectively.</p> <p>Follow up of high and medium priority recommendations only will be undertaken after 6 months; follow up of low priority recommendations will be undertaken as part of the next planned review of the system.</p>
<b>No Assurance</b>	<p>No assurance can be given on the system of internal control as significant weaknesses in the design and / or operation of key controls could result or have resulted in failure to achieve the organisation's objectives in the area reviewed.</p> <p>Follow up of high and medium priority recommendations only will be undertaken after 6 months; follow up of low priority recommendations will be undertaken as part of the next planned review of the system.</p>

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<b>Priority</b>	<b>Definition</b>
<b>High</b>	<p>Control weakness that has or is likely to have a significant impact upon the achievement of key system, function or process objectives.</p> <p>Immediate implementation of the agreed recommendation is essential in order to provide satisfactory control of the serious risk(s) the system is exposed to.</p>
<b>Medium</b>	<p>Control weakness that has or is likely to have a medium impact upon the achievement of key system, function or process objectives.</p> <p>Implementation of the agreed recommendation within 3 to 6 months is important in order to provide satisfactory control of the risk(s) the system is exposed to.</p>
<b>Low</b>	<p>Control weakness that has a low impact upon the achievement of key system, function or process objectives.</p> <p>Implementation of the agreed recommendation is desirable as it will improve overall control within the system.</p>

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Ref.	Priority	Finding	Risk	Recommendation	Management Response and Action Plan
<b>Audit: NNDR</b>					
<b>Assurance: Significant</b>					
1	Medium (Amber)	<p><b><u>Website Pages</u></b></p> <p>There are aspects missing on the webpages to aid the customer with self-service.</p> <p>Redditch has a change of address form with no email address and no dialling code for the telephone number. There is also no link to the self-service online portal.</p> <p>In addition, not all available reliefs and exemptions are available on the Council websites, e.g. pub relief.</p>	<p>Risk of providing out of date information and causing customers to take up resources through staff time when they could self-serve potentially leading to reputation damage.</p>	<p>To update and review the web pages to enable customers to self-serve easily and to ensure that the webpages contain all the relevant information..</p>	<p><b>Management Response:</b></p> <p>This will be addressed with the development of the online portal.</p> <p><b>Responsible Officer:</b> Financial Support Services Manager</p> <p><b>Implementation Date:</b> April 2019</p>
2	Medium (Amber)	<p><b><u>Forms</u></b></p> <p>All forms which request information need to be reviewed to ensure compliance with the General Data Protection Regulations (GDPR), which came into effect May 2018.</p>	<p>Potential risk of not complying with requirements of the data protection legislation.</p>	<p>Review and alter forms to comply with General Data Protection Regulations.</p>	<p><b>Management Response:</b></p> <p>All existing forms will be reviewed to ensure compliance with standards as part of the development of the online portal.</p> <p><b>Responsible Officer:</b> Financial Support Services Manager</p> <p><b>Implementation Date</b> April 2019</p>
3	Medium (Amber)	<p><b><u>Formal Reviews of Reliefs/ Exemptions</u></b></p> <p>There is no formal schedule for reviewing all ongoing reliefs and exemptions to ensure ongoing entitlement.</p>	<p>There is a risk that exemptions, reliefs and discounts are being applied either incorrectly or are continuing past their 'end' date, potentially leading to a financial loss.</p>	<p>To develop and implement a formal plan for reviewing all reliefs and exemptions in accordance with a defined schedule.</p> <p>To ensure there is suitable formal guidance in place for reviewing</p>	<p><b>Management Response:</b></p> <p>A review schedule is currently being developed. Implementation is planned for April 2019, with completion of the relief/ exemption reviews expected 31<sup>st</sup> March 2020.</p> <p>Guidance for applying discretionary charitable</p>

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		In addition there is no formal guidance for defining and documenting the decision making process for awarding discretionary charitable reliefs.		discretionary reliefs.	relief will be developed in conjunction with the review schedule.  <b>Responsible Officer:</b> Financial Support Services Manager  <b>Implementation Date:</b> Implementation April 2019 and completion of the review process by end March 2020.
4	Medium (Amber)	<b><u>Reconciliations</u></b>  Monthly reconciliations are being completed for the posting of cash payments to the Civica ledger and OpenRevenues systems. However, historical discrepancies have not yet been amended on the ledger to account for prior year transactions.	Management decisions may be affected by misleading management information, potentially resulting in financial loss or reputational damage for the authority.	To ensure all discrepancies are resolved in a timely manner, so that management information extracted from ledger transactions are accurate.	<b>Management Response:</b> Agreed. All discrepancies identified in a monthly reconciliation to be identified and remedied by the following monthly reconciliation.  <b>Responsible Officer:</b> Financial Services Manager  <b>Implementation Date:</b> 30/05/19
<b>Audit: Council Tax</b>					
<b>Assurance: Significant</b>					
1	Medium (Amber)	<b><u>Discount/ Exemption Reviews</u></b>  There have not been any formal reviews of ongoing discounts and exemptions during the financial period. There is currently no formal procedure for periodic reviews of discount/ exemption types in accordance with a defined schedule.  Some discounts/exemptions are given on a varying limited time basis, whereby the end date of the discount/ exemption is defined based on available information,	Failure to ensure discounts and exemptions are managed in accordance with defined procedures and legislative requirements, resulting in financial loss for the Councils, and potential reputational damage.	To develop a schedule for reviewing ongoing discounts/ exemptions on a periodic basis, and ensure reductions to customer bills are removed in a timely manner once they are no longer required.	<b>Management Response:</b>  A review schedule is currently being developed. Implementation is planned for April 2019, with completion of the discount/ exemption reviews expected 31 <sup>st</sup> March 2020.  <b>Responsible Officer:</b> Financial Support Services Manager  <b>Implementation Date:</b> Implementation April 2019 and completion by end March

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		e.g. student disregards during the period of the student's course. However, the Civica OpenRevenues system does not automatically cancel these discounts/ exemptions once the defined period has elapsed. A system report must be generated, and the relief must be cancelled manually by the assessor. Testing indicated that there are issues with this, and one instance of a student disregard continuing when it shouldn't was found during a review of ongoing reductions.			
2	Medium (Amber)	<p><b><u>Customer Account Notes</u></b></p> <p>A random sample of 25 accounts with ongoing discounts/ exemptions at the time of the audit identified some issues with the lack of assessor notes to clarify and justify decisions made.</p>	Failure to fully document the decision making process in applying discounts/ exemptions, resulting in a potential lack of clarity, transparency and reputational damage.	Remind staff of the need to ensure all decision making actions are fully documented in the relevant customer account. To consider further officer training for ensuring a full audit trail is documented and easily accessible on the Civica OpenRevenues system.	<p><b>Management Response:</b> Agreed. Staff to be reminded of the need to ensure that all relevant information is held.</p> <p><b>Responsible Manager:</b> Financial Support Services Manager</p> <p><b>Implementation Date:</b> w/c 25/02/19.</p>
<b>Audit: Transport</b>					
<b>Assurance: Limited</b>					
1&2	Medium (Amber)	<p><b><u>Utilisation of Vehicles</u></b></p> <p><b><u>Vehicle Tracking</u></b> The ability to monitor utilisation of vehicles has improved with the part implementation of vehicle tracking. This system does provide a variety of vehicle management benefits but it is not installed</p>	By not utilising the fleet or gathering key management information in regard to fleet usage there is the potential to make poor management	It is accepted that Tracker technology comes with associated costs. However, if it is to be used to its full capabilities then the level of monitoring would need to be increased and depending upon the success, extended across the fleet.	The existing vehicle tracker operational procedure would need to be reviewed in order to fully utilise the system. The existing procedure restricts the usage of this system. The reviewed procedure would need to reflect the full intent and our expectations by using the system to its full potential. The proposed procedure will need to be reviewed in consultation with all parties and

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		<p>across the fleet. On vehicles where it has been installed the usage is limited e.g. out of area usage, out of hour's usage, investigative work.</p> <p><b><u>Fuel Monitoring</u></b></p> <p>The systems used to record fuel issues do provide management reporting facilities e.g. mpg's, fuel issued, mileage covered etc. However reports are not used across the service areas with regularity.</p> <p>Using fuel reports, covering a 9 month period, audit identified vehicles with low mileage (circa 30 miles per week). Further audit testing identified that at RBC 5 of the 10 vehicles were assigned to the Housing service.</p>	<p>decisions in regard to the replacement of vehicles and underutilisation of the available fleet leading to financial implications.</p>	<p>Whilst low mileage does not necessarily confirm poor utilisation, it does provide an indication which may warrant further investigation. This may provide scope for reducing vehicle costs e.g. rationalising vehicles, replacing hire vehicles with underutilised vehicles. For these reasons it is recommended that fuel monitoring is regularised across the services with focus on exceptions e.g. low mileage, low mpg etc.</p>	<p>then communicated to all staff prior to implementation.</p> <p><b>Responsible manager:</b> Environmental Services Manager</p> <p><b>Implementation date:</b> Review date set for Sept 2019. Implementation by April 2020.</p> <p><b>October Update:</b> <b>A revised tracker procedure has been produced and is currently being consulted on with the unions</b></p> <p>Fuel monitoring via the transport fleet systems will only identify high usage if used in isolation.</p> <p>With the appropriate changes to the existing tracker procedure to enable full utilisation of the systems potential by management team, the fuel usage is expected to reduce.</p> <p>Fuel usage will also be further reduced by reviewing the vehicle replacement programme. The possibility of using alternative fuel powered vehicles, such as electric may be an option to consider for low mileage usage.</p> <p>Managers team leaders to be made aware of information that is available from Chris Beech so that they can assess and monitor their team's fuel usage.</p> <p>Individual reports can be produced for each vehicle</p> <p>A recent audit identified all vehicles being used by the Housing sections. This information has been shared with Finance for accurate costing</p>



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					<p>and reporting.</p> <p>A full review of vehicle replacements is expected to be carried out by October 2019.</p> <p><b>Responsible manager:</b> Environmental Services Manager Workshop and Transport Manager</p> <p><b>Implementation date:</b> October 2019</p> <p><b>October Update:</b> The Fleet replacement programme has been re profiled and is currently being checked in detail with service managers to ensure that vehicles and plant listed are still required.</p> <p><b>Work is also being undertaken to look at fuel used by each vehicle to see if fuel usage can be reduced</b></p>
3	Medium (Amber)	<p><b><u>Vehicle Inventory</u></b></p> <p>Audit testing did find inconsistencies between the insurance schedule and the fleet. There is no regular reconciliation of the records other than when the insurance is renewed.</p>	<p>Risk of vehicles not being insured. Assets not properly recorded &amp; controlled.</p>	<p>Records need to be reconciled and then periodically reviewed to ensure consistency and compliance with statutory requirements.</p>	<p>Workshop and Transport Manager now has access to the MID records and this is checked every time a vehicle is purchased or disposed of or under long term hire. Access to this system was only granted in March 2019</p> <p>A recent audit identified all vehicles being used by the Housing sections. This information has been shared with Finance for accurate costing and reporting.</p> <p>Completed in February 2019 and monitored monthly</p> <p><b>Responsible manager:</b> Workshop and Transport Manager</p>

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					<b>Implementation date:</b> September 2019
4	Medium (Amber)	<p><b><u>Vehicle Service &amp; Repair Records</u></b></p> <p>Audit testing confirmed that some vehicle files were incomplete &amp; did not retain a history of servicing/repairs.</p> <p>In the main this related to 'white fleet vehicles'.</p> <ul style="list-style-type: none"> <li>• In two cases vehicles, VU09OTM, GV62PDZ no files could be found</li> <li>• In one case BF65NR0 the vehicle file contained only November 2018 service &amp; repair history</li> <li>• Vehicle file for LBDCCD showed last service details for 2016</li> </ul>	<p>Potential risk to operator's licence.</p> <p>Reputational damage could occur in the event of an accident and potential for financial implications if the insurance was nullified.</p>	<p>Vehicle repair &amp; maintenance records are in need of review. Clear guidelines should be applied for the standard of record keeping particularly for the 'white fleet.'</p> <p>It may be appropriate to consider a computerised application to manage this area of work.</p>	<p>VU09OTM &amp; GV62PDZ Records would appear to be in the workshop filing cabinet and all up to date as required.</p> <p>Workshops will have new Maintenance Planner Wall Charts with clearly allocated regular inspections for all of our white fleet. Monthly file checks to be undertaken by Workshop and Transport Manager to ensure paperwork is archived correctly - June 2019</p> <p>Vehicles LB12CCD This Dog Warden vehicle is being used by Wyre Forest Council. Since 2016 this vehicle is being maintained by them. The records will be with their Maintenance provider.</p> <p>A suitable computerised fleet management system is to be investigated – March 2020</p> <p><b>Responsible manager:</b> Environmental Services Manager Workshop and Transport Manager</p> <p><b>Implementation date:</b> March 2020</p> <p><b>October Update:</b> <b>Fleet management software is currently being researched and demonstrations arranged.</b></p>
5	Medium (Amber)	<p><b><u>Accident Reporting</u></b></p> <p>A procedure is in place for</p>	<p>There is risk that all accidents</p>	<p>All accidents or near misses must be</p>	<p>If the repair costs are less than £250 then we do not put this through the insurance.</p>

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		<p>accident reporting and electronic records are retained for recoding &amp; monitoring purposes.</p> <p>The records were reviewed against insurance claims &amp; also a list of payments made to car body repairs.</p> <p>The exercise confirmed inconsistencies between all records i.e.</p> <ul style="list-style-type: none"> <li>Insurance claims not recorded in the accident record</li> <li>Repair work carried out (as per creditor payments) not appearing in the accident record or insurance claims records</li> </ul>	<p>are not properly recorded in which case;</p> <ul style="list-style-type: none"> <li>Management are not fully aware of all accidents arising in the fleet</li> <li>Costs of accidents may not be being recovered via insurance claims</li> <li>The service Risk ENV9 is not being effectively managed</li> </ul>	<p>reported in accordance with approved procedures to ensure that poor driving is properly addressed and, insurance claims are properly made.</p>	<p>The procedure for reporting accidents is explained to all Environmental Services and Housing drivers at induction and they are reminded frequently at team meetings. All accidents and near misses are required to be reported to the Workshop.</p> <p>All managers and team Leaders to ensure that their drivers report all accidents and near misses.</p> <p>Workshop and Transport Manager has agreed that there have been some inconsistencies over the last year these have been identified and a closer check of the reporting process is now in place. – June 2019</p> <p>From now on repair costs and details will be added to the accident report sheet.</p> <p>Workshop and Transport Manager to write to all managers with guidance notes on the accident reporting procedure – September 2019</p> <p><b>Responsible manager:</b> Workshop and Transport Manager</p> <p><b>Implementation date:</b> September 2019</p> <p><b>October Update:</b> <b>Completed – in addition the transport manager is attending team meetings and advising all drivers of their responsibilities when driving a Council vehicle</b></p>
6	Medium (Amber)	<p><b><u>Driver Inspections</u></b></p> <p>Driver 'walk round' checks are not consistently carried out across the</p>	<p>Vehicle faults may not be identified leading to possible</p>	<p>Driver 'walk round' checks should be consistently carried out each day with</p>	<p>All Environmental Services staff are frequently told to undertake and record vehicle check sheets twice a day. Team leaders receive and</p>

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		fleet. Whilst the inspections were far better across the 'O' vehicle than the 'white' fleet, it is an important check that is not being routinely followed. This was particularly noticeable with Housing vehicles.	accidents; compromising the operator's licence and causing financial & reputational damage to the council.	record retention in accordance with best practice.	<p>keep the check sheets for Vehicles less than 3.5 tonnes. Only those detailing a defect need to handed to the workshop.</p> <p>All 'O' Licence vehicle check sheets must be handed to the workshop. Workshop and Transport Manager to send example vehicle check sheets together with the process to all managers</p> <p><b>Responsible manager:</b> Workshop and Transport Manager</p> <p><b>Implementation date:</b> July 2019</p> <p><b>October Update:</b> <b>See 5 above</b></p> <p>All Housing drivers' daily safety check sheets will be reviewed as a priority on the appointment of the new Org Change Officer in May 2019.</p> <p>This project will take priority and will be implemented immediately by June 2019.</p> <p><b>Responsible manager:</b> Environmental Services Manager</p> <p><b>Implementation date:</b> June 2019 revised to October 2019</p> <p><b>October Update:</b> <b>Staff were all advised that daily check sheets must be completed but a new daily worksheet and vehicle check sheet is currently being finalised and will be introduced by the end of Oct.</b></p>

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7	Medium (Amber)	<p><b><u>Vehicle taxation</u></b></p> <p>The process for taxation was generally well managed and sample audit testing confirmed tax to be in place. However it was confirmed that one vehicle (mini bus) that was operating without vehicle tax between the periods 1 – 11 March 2019.</p>	<p>Failure to have vehicles properly taxed and compliant exposes the council to unnecessary financial penalties and reputational damage</p>	<p>The current system was largely based on V11 reminders but arrangements have been made to view all council vehicles &amp; identify when tax is due. This will now allow for improved scheduling for taxing vehicles.</p>	<p>At the time that this vehicle was found to be untaxed it would appear that we did not receive the usual paper reminder from the DVLA. Now Workshop and Transport Manager has access to the DVLA fleet list and keeps a check on which vehicles are due for Tax and MOT</p> <p><b>Responsible manager</b> Workshop and Transport Manager</p> <p><b>Implementation date</b> 29<sup>th</sup> March 2019</p>
<b>Audit: Universal Credits</b>					
<b>Assurance: Limited</b>					
<b>There has been DWP intervention with an agreed action plan to assist the service transformation. Direct intervention has now ceased.</b>					
1	High (Red)	<p><b><u>Processing Times</u></b></p> <p>Processing times for new housing benefit claims, council tax Support claims and change of circumstances are not been dealt with within a timely manner or within the DWP guidelines . Information published by DWP shows that the processing times increased in quarter 4 by 45% for Redditch Borough Council for new claims. The DWP published the average processing times on the 31/10/2018 for Quarter 1 2018/19 and shows Redditch Borough Council as having the longest</p>	<p>Reputational damage for not meeting the government processing timescales. Sanctions imposed by DWP. Increased costs for employing temporary staff to assist in processing back logs of work. Staff's health and wellbeing.</p>	<p>Review the management and staff structure within the processing team to ensure the team have the correct expertise, knowledge and support to deliver the service.</p> <p>Review staff training plans and ensure senior staff are available within the team to answer questions and mentor staff.</p> <p>Review the job description for the Financial Support Officer role to ensure it entices the right skills and experience needed for the role.</p> <p>Hold monthly one to one meetings with the</p>	<p><b>Responsible Manager:</b> Assistant Financial Support Manager (Welfare Support)</p> <p><b>Actions:</b> An interim revised management structure has been implemented with the benefits responsibility being separated from the customer services manager vacant role and an experienced benefits manager appointed to this role.</p> <p>In conjunction with the DWP a further review has provided more support to the officers, Including additional management support. This exercise has included a review of job</p>

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		<p>average processing times out of all the Local Authorities. Meetings have taken place with DWP regarding the timescales and actions have been put in place to clear the back log.</p> <p>In the last re-structure within the benefits team. The processing section lost experienced staff to other sections within the council as well as the Financial Independence Team which this new role was being advertised at a higher grade. This left a huge knowledge gap within the processing team and new staff needed to be recruited. The lack of experience, knowledge within the current team has impacted on the speed that claims are processed.</p> <p>The performance measures shown on the Orb show performance information within the operational and strategic measures. There are no comments recorded regarding the performance for Redditch Borough Council.. The measures do not give an accurate reflection or transparency to highlight if there are any processing issues.</p> <p>There has also been several senior staff missing within the team for a time to support and monitor new staff due to sickness, agile working and the team structure. This has led to a lack of processing leadership and concern over the health and</p>		<p>processing team for new staff and regular one to one's for more experienced staff as well as regular meetings with the whole team to discuss work priorities and progress. Establish a set of key performance Indicators within the team and adapt measures on the Orb to reflect useful data. Pull the performance data for benefits together for transparency and review the use of this information as a management tool.</p> <p>Agree a trigger for work volumes so if it hits the trigger, senior management are made aware and implement a contingency plan.</p> <p>Review the processing procedure for documents received from DWP and look into the possibility of the Civica system being able to automatically deal with the correspondence from DWP.</p> <p>Address all actions set by DWP and on the action plan and continue to monitor Processing timescales within the team.</p> <p>Review the working environment for the processing team and develop the level of competency and knowledge within the team.</p>	<p>descriptions and allocation of resources.</p> <p>Existing measures have been revised. A new set of measures have been created to include indicators of speed of processing and outstanding work volumes. The revised measures will allow development of trigger points for action in relation to back logs.</p> <p>We are constantly looking at ways to improve Civica and system use. This has proved difficult historically due to resourcing but we now have a senior system support officer in post that will be responsible for system development. The officer will carry out a full review of the use of the system over the forthcoming financial year</p> <p><b>Implementation date:</b></p> <p>Resource Review –undertaken by May 2019</p> <p>Revised Operational Measures 1<sup>st</sup> April 2019</p> <p>Civica System Review – 31<sup>st</sup> March 2020</p>

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Ref.	Priority	Finding	Risk	Recommendation	Management Response and Action Plan
		<p>wellbeing of staff due to work volumes and lack of motivation within the team.</p> <p>Due to the back log of claims, temporary agency staff have been recruited. On occasions claims in the back log still cannot be awarded as information is missing causing further delays.</p>			
2	High (Red)	<p><b>Volume of correspondence</b></p> <p>The testing identified a large volume of correspondence from DWP within the benefit teams work queues waiting to be processed such as revised notifications when earnings alter each month. This is particularly common for customers who are on zero hour contracts. If there are deductions for loans, advances from Universal Credit awards then revised notifications are issued even though this change does not affect either the Council Tax or Housing Benefit award as they still require an officer to look at document to ascertain this.</p>	<p>Potential impact on work load for the recovery team if customers are overpaid. Potential for complaints from customers caused by the delay in the processing causing reputational damage and the potential for inaccurate assessments.</p>	<p>Review the current process for processing the correspondence from DWP to filter out correspondence that does not require any action (e.g. a triage) and look into the possibility of the Civica system being able to automate the correspondence from DWP.</p>	<p><b>Responsible Manager:</b> Assistant Financial Support Manager (Welfare Support)</p> <p><b>Actions:</b></p> <p>We cannot control the volume of change of circumstances we receive from the DWP. However we are improving automation levels through Civica. Where claims, or historic notifications have created an exception no future notifications for that claim can be processed automatically until the exception is cleared. Changes to procedures have been introduced to ensure exceptions are cleared daily; this will increase the level of automation.</p> <p>The improvements to automation and monitoring of exceptions will improve speed of processing figures and automation levels.</p> <p><b>Implementation date:</b> Changes implemented May 2019.</p>
3	High (Red)	<p><b>Errors due to lack of accuracy</b></p> <p>No quality checks were carried out in the month of September due to</p>	<p>Potential for the award to be incorrect which could result in a</p>	<p>Implement KPI's within the quality assurance team on the number of checks per month. Share with line managers any</p>	<p><b>Responsible Manager:</b> Assistant Financial Support Manager (Quality &amp; Improvement)</p>

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		<p>other priorities within the Quality Assurance &amp; Improvement Team and staff sickness. These checks are valuable as the Quality Assurance Team have identified claims that have not been processed correctly and the average accuracy rate on claims based on the information provided on the 24th October 2018, ranged from 38% to 92% and the average being 71%.</p> <p>All monitoring is carried out by the Quality Assurance Team and no monitoring is being carried out within the processing team.</p> <p>There is no evidence of any KPI's set, measured or reported against for accuracy within the processing team.</p> <p>The open office environment can be distracting and processing staff are having to cover phones and providing lunch cover on the counter which is reducing the time for them to process claims.</p> <p>While this is not a direct impact of Universal Credit the lack of knowledge and experience within the processing team has impacted on the processing of claims. All staff have training plans but there was no evidence these had been reviewed or that regular one to ones were taking place. There is currently no corporate policy that annual PDR's have to take place.</p>	<p>customer complaint and reputational damage.</p>	<p>issues found so that they can be addressed with the individual and monitor performance to ensure actions have been addressed.</p> <p>Financial Support Services Welfare Team Manager to introduce monitoring within the team to check work is being carried out within timescales, correctly &amp; identifies training needs.</p> <p>Review the working environment for officers processing claims and introduce yearly appraisals/PDR, regular one to ones and staff training plans and ensure staff are keeping them up</p>	<p><b>Actions:</b></p> <p>The interim structure provides additional resource in the quality assurance team to ensure that improvements are made within the teams.</p> <p>We implemented new Quality Checking Guidance on the 1<sup>st</sup> January 2019. This tells officers levels of quality checks that will be completed based on their performance and how feedback will be given.</p> <p>We will look to implement quality checks within the team itself once reporting lines have been decided. These could be completed using the Quality Check module within Civica and can be done instantly once assessment has been completed.</p> <p><b>Implementation date:</b></p> <p>31<sup>st</sup> January 2019 &amp; 30<sup>th</sup> April 2019</p>



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		Lack of support and guidance for new staff due to experienced staff leaving the team and availability of senior staff has also been a factor.			
4	Medium (Amber)	<p><b>Personal Budgeting Support (PBS) &amp; removal of PBS funding</b></p> <p>It was identified that there were outstanding personal budget support requests that had not been contacted for an appointment for Redditch Borough Council (RBC).</p> <p>Customers failing to attend appointments for personal budgeting support or unable to contact the customer to make the appointment.</p> <p>The Personal Budgeting Support is currently being delivered by the Financial Independence Team for Redditch Borough Council and funded by the DWP which will cease in April 2019. The responsibility is being passed to the Citizen Advice who will deliver the service solely from April 2019.</p>	<p>The key risk is reputational damage followed by potential breach of contract with the DWP.</p>	<p>Prioritise making contact with the customers who have been awaiting support. This is to ensure the organisation is meeting its contractual obligations to DWP. A recommended time frame needs to be set for the support requests that are outstanding and for all future claims as a standard but realistic operation.</p> <p>Assess the business impact the loss of funding will have on the Financial Independence Team from April 2019.</p>	<p><b>Responsible Manager:</b> Senior Financial Support officer.</p> <p><b>Actions:</b> Due to outstanding work there was a need for the Financial Independence Team to support the processing staff. This need has decreased now.</p> <p>Appointments are arranged with customers who require personal budgeting support, due to the high level of none attendance we are double booking appointments but making sure there is cover if all people attend.</p> <p>We will be looking to review the Financial Independence Officer job role as part of the Personal Budgeting Support funding removal and as part of the wider structure review.</p> <p><b>Implementation Date:</b> 30th September 2019</p>
5	Medium (Amber)	<p><b>UC impact on Debt Recovery</b></p> <p>Unable to provide assurance that UC is not having an impact on Council Tax recovery as the reason for the debt is not recorded by the recovery team.</p> <p>Universal Credit has impacted on the recovery for customers who</p>	<p>Potential emerging risk as this has the possibility of growing experientially as the scheme matures.</p>	<p>Explore system to see if management information can be gathered to assess the risk.</p> <p>Review the process for the collection of temporary accommodation funds to see if</p>	<p><b>Responsible Manager:</b> Financial Support Manager</p> <p><b>Actions:</b> Reports can be run to identify recovery rates for current and former Council Tax support claimants – these can be interrogated to determine whether the claimant is in receipt of Universal Credit and review the impact of</p>

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		were placed in temporary accommodation prior to April 2018. The financial information provided by DWP is not clear and requires manual work to identify which customer the funds relate to, in order to transfer the funds into the correct account. The correct process is time consuming.		the process could be made more efficient.	<p>Universal Credit on collection of Council Tax arrears.</p> <p>The process for making payments to cases within temporary accommodation and dispersed units will be reviewed following the implementation of the new Housing System, as tenants of dispersed units are included in the existing processes</p> <p><b>Implementation date:</b></p> <p>31<sup>st</sup> March 2020 (Awaiting new housing system)</p>
<b>There has been DWP intervention with an agreed action plan to assist the service transformation. Direct intervention has now ceased.</b>					
<b>Audit: Housing Benefits</b>					
<b>Assurance: Limited</b>					
<b>There has been DWP intervention with an agreed action plan to assist the service transformation. Direct intervention has now ceased.</b>					
1	High (Red)	<p><b>Claims not being made defective / processing times</b></p> <p>Testing identified that not all claims were being made defective 30 days after the request for information in order to process the claim and information still needed to be sourced 3 months after the claims was submitted. This had already been identified as a possible issue which has been confirmed by the testing.</p> <p>There were 2 claims where the surnames were different on the</p>	<p>Potential for inaccurate reporting of processing timescales. Reputational damage for not meeting the government processing timescales. Sanctions imposed by DWP.</p>	<p>Undertake re-fresher training with the processing team.</p> <p>Monitor claims.</p> <p>Implement actions as advised in the Universal Credit Impact report.</p>	<p><b>Management Response:</b></p> <p>There was a long period of 2018/19 where absenteeism amongst the Benefits Management team was a problem. This caused some housekeeping tasks to slip as 1 senior officer was responsible for 30 officers.</p> <p>We now have a stable management team following the interim structure changes and there are 3 team leaders each of whom are responsible for a maximum of 11 officers. Additionally we have an assistant manager</p>

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		<p>application form to what had been recorded on the benefit system with no file note to acknowledge the difference.</p> <p>There was a postcode that was difference on the application form to what had been recorded on the system.</p> <p>A child's surname had been spelt incorrectly on the system</p> <p>The processing times have already been highlighted as an issue under the Universal Credit impact audit 2018/19. Actions have been put in place to reduce the processing times and are being closely monitored.</p> <p>The report showing the processing times is checked and cleansed, removing the council tax support claims and checking for any abnormalities before the figures are reported to DWP.</p> <p>There were 3 cases identified during the testing that due to a system error at Victoria Forms resulted in a delay in receiving the application forms. This was identified as the date on the report differs from the date received on Civica.</p>		<p>Produce a report that can pull off data showing new claims and change of circumstance processing times that do not require cleansing before submitted to the DWP.</p> <p>Liaise with Victoria Forms to identify the reason for the applications not being submitted the same day and to prevent any further delays without the team being made aware.</p>	<p>and a customer support manager both overseeing the operational and strategic management of the team.</p> <p>Reports are now run through Civica to identify cases where they should have been made defective. The team leaders issue reminders to individual officers to make claims defective and the importance of doing so has been highlighted to the entire team.</p> <p>The issues raised regarding surname differences could be held on the system but through Core or Revenues.</p> <p>We are currently working with Victoria Forms to improve the New Claim and make it more dynamic. We will also be looking into introducing the Change of Circumstance Form later this financial year once testing has been completed.</p> <p><b>Responsible Manager:</b> Assistant Financial Support Manager</p> <p><b>Implementation Date:</b> Completed</p>
2	High (Red)	<p><b>Subsidy</b></p> <p>During the course of the audit it was identified that due to the number of claims which had resulted in a Local Authority error</p>	<p>Loss of subsidy and the potential for reputational damage.</p>	<p>Undertake a review of the causes of the errors and carry out training.</p>	<p><b>Management Response:</b> This has not been an issue for the team previously and is as a result of the previous absence of management.</p>

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		or Admin processing delay. The authorities will not be able to claim the subsidy resulting in a financial shortfall			<p>The interim structure again will ensure that we have capacity to work alongside the Quality and Improvement team and monitor workloads, processing times and admin delay.</p> <p>The Quality and Improvement team identify Local Authority Error/Admin Delay levels weekly to monitor. Again due to sickness and absenteeism last year within the Benefits Management team these concerns were not responded too.</p> <p>We are conscious of the financial implication this can have and will ensure that this is a one off and that as per previous years this does not happen again.</p> <p><b>Responsible Manager:</b></p> <p>Assistant Financial Support Manager</p> <p>Senior Quality and Improvement Officer</p> <p><b>Implementation Date:</b></p> <p>Completed</p>
3	High (Red)	<p><b>Recovery of overpayments.</b></p> <p>The testing identified accounts that needed chasing. There were a number of accounts that had been sent to the DWP to recover from the claimants UC. However, no response had been received from the DWP to advise if the recovery could be taken from the award. There are some Housing Benefit Overpayments that need action to transfer the information to the sundry debtor team to start the</p>	<p>Lack of action resulting in delays in recovering debts, resulting in a failure to recover monies which could lead to financial loss and reputational damage.</p>	<p>Review the recovery process and procedures to ensure they remain fit for purpose.</p> <p>Ensure there is closer monitoring and exercising of recovery to claim back over paid benefit.</p>	<p><b>Management Response:</b></p> <p>A review of procedures for the Invoice Recovery of Housing Benefit overpayments has been implemented.</p> <p>An initial high level flow for invoice recovery has been developed. This flow has determined the points in the process which can be automated, to ensure that recovery action has been taken promptly, and methods for reporting exceptions to team members for the correction of collection issues.</p>

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		<p>process to recover the money. The action from the 2017/18 audit to revise the operational measures for Housing Benefit overpayment and revision to working procedures to ensure timely notification of debt cases not progressing through recovery remains outstanding.</p>			<p>The flow also includes review points for identifying outstanding referrals to DWP and Direct Earnings Attachments where payments have not been made.</p> <p>The revised processes will be implemented in the second quarter of 2019/20</p> <p>The transfer of Housing Benefit overpayments to the Sundry Debt system for invoice recovery has been frustrated due to work pressures that developed during 2018/19. The implementation of Universal Credit, and the loss of a number of experienced assessment officers impacted on the ability to maintain performance and, on advice from DWP, resources were targeted to the assessment of New Claims and Change of Circs.</p> <p>Overpayments not in recovery were not processed during this period. The work pressures have been addressed and the appointment of new Team Leaders within the Housing Benefit Team has increased the resource available for exception testing. This has enabled a process for monitoring of these debts to be implemented commencing in May 2019</p> <p><b>Responsible Manager:</b>  Financial Support Services Manager <b>Implementation Date:</b>  30 September 2019</p>
4	High (Red)	<p><b>Classification</b>  Testing identified overpayments that the classification has had to</p>	<p>Failure to complete this exercise may result in an inability to claim</p>	<p>Monitor the activity against the action plan to ensure the work is on track for</p>	<p><b>Management Response:</b> Reclassification has been completed 2<sup>nd</sup> week April 2019.</p>

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		be manually adjusted, due to the customers going onto UC. This is to ensure the subsidy is not claimed. The Quality Assurance team are carrying out these manual adjustments which is due to be completed by the 30/04/2019.	the correct subsidy.	completion at the end of April 2019 and ensure there is a contingency in place if the monitoring is indicating a short fall.	<p>This issue was caused by Civica Open Revenues and its treatment of the 2 week run on from Housing Benefit to Universal Credit. The software function is now working and the historic errors/issues have been corrected.</p> <p><b>Responsible Manager:</b> Senior Quality and Improvement Officer</p> <p><b>Implementation Date:</b> Completed</p>
5	High (Red)	<p><b>Backdated Claims</b></p> <p>Testing identified 8 claims out of the 20 tested for Redditch Borough Council the backdate had not been applied correctly. 4 of the claims started on an incorrect date and 4 claims should have been applied as a standard claim and not backdated.</p>	External Audit would highlight this issue during their yearly audit resulting in an impact on subsidy.	Update and re-fresh knowledge within the benefits team to ensure that any temporary agency staff are trained to apply any backdate correctly and random checks are made to provide assurance of this.	<p><b>Management Response:</b> Regular task being established.</p> <p>Backdated cases are always checked and corrected in April each year ahead of the HB Subsidy Claim Forms being submitted to DWP.</p> <p>Training will be given to officers who are making the errors and also to the team in general as part of an ongoing training programme.</p> <p><b>Responsible Manager:</b> Financial Support Manager (Welfare Support) Senior Quality and Improvement Officer</p> <p><b>Implementation Date:</b> Completed</p>

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6	Medium (Amber)	<p><b>Write Off's</b></p> <p>The action was to remind the team to ensure write off procedures are adhered to and actions are documented.</p> <p>2018/19 follow up found that this action has not been completed due to the absence of the income team leader.</p>	<p>Risk of financial loss in instances where money is written off when there is a possibility of recovering it in a reasonable timeframe, potentially leading to reputational damage.</p>	<p>Need to consider cover for key roles when there is a long period of absence to ensure the service can function efficiently.</p>	<p><b>Management Response:</b></p> <p>Action was not completed during 2018/19 year due to the absence of the responsible manager.</p> <p>Controls for the completion of Audit actions for future year have been implemented with Audit actions recorded within the individual team's Action and Development Plans.</p> <p><b>Responsible Manager:</b></p> <p>Financial Support Services Manager</p> <p><b>Implementation Date:</b></p> <p>June 30<sup>th</sup> 2019</p>
<p><b>There has been DWP intervention with an agreed action plan to assist the service transformation. Direct intervention has now ceased.</b></p>					
<p><b>Audit: Risk Management</b></p>					
<p><b>Assurance: Limited</b></p>					
<p><b>Zurich has been commissioned to assist with the compilation of the corporate risk approach.</b></p>					
1	High (Red)	<p><b>Risk Management Group</b></p> <p>At the time of the audit no risk management group meetings had taken place for a long period of time.</p> <p>However a meeting did take place after audit completed testing on the 20<sup>th</sup> May 2019. Although it is positive that a meeting took place</p>	<p>Failure to monitor risks in accordance with the defined strategy, resulting in ineffective risks management practices, which could lead to reputational damage for the authority.</p>	<p>Risk Management Group meetings have commenced with the first one taking place on the 20<sup>th</sup> May 2019 and the hope is this will be a monthly occurrence for the first 6 months which will either then become monthly or quarterly.</p> <p>This is a positive step forward however as separate risk meetings have proved</p>	<p><b>Responsible Officer: -</b></p> <p>Executive Director of Finance and Resources</p> <p><b>Implementation Date: -</b></p> <p>Following meeting on 20<sup>th</sup> May 2019 2 further meetings have been arranged on a monthly basis to enable the group to:</p>

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		there is still fundamental risk to the council at this time due to time it has taken for a meeting to take place since the last risk management group meeting. Unless there is consistency then there will still be continued risk.		ineffective in the past the Council to monitor these meetings for added value and effectiveness of aiding the Risk Management process and if they are found to be of no value then to consider alternative arrangements e.g. becomes a regular agenda item on the Corporate Management Team meeting	<ul style="list-style-type: none"> <li>Review Zurich Municipal Health Check</li> <li>Receive training on 4Risk system</li> </ul> <p>In addition health Check had been undertaken by Zurich Municipal.</p> <p>Completed.</p>
2	High (Red)	<p><b>Corporate Risk Register updates</b></p> <p>As identified previously the 4risk system has not been regularly reviewed, updated or used as the central repository for risk management.</p> <p>Although service areas are keeping their service risk register up to date to improve their specific areas, corporate risks are not being kept up to date on the 4risk system.</p> <p>Testing identified that corporate risks in the 4Risk system was last reviewed in 2013/14 and was due a review on 31/1/2019 which at the time of testing was overdue.</p> <p>It was also identified that 16 out of 16 actions within the corporate risks on the 4risk system still require action and each of the actions should have been implemented by the end of 2014.</p> <p>Corporate risks are on a spreadsheet which gets presented to members but the main system for managing risk has not been</p>	<p>Omission of review information could result in challenges to the process, or instances where reviews are being missed which are not identifiable from the information provided, resulting in reputational damage for the authorities.</p> <p>If the 4risk system is not being kept up to date re corporate risks it means that there is a potential lack of knowledge sharing occurring for staff which could lead to risks not being communicated potentially leading to reputational damage, challenges to the processes or instances where reviews are not able to be justified.</p>	<p>Management have already decided that the 4risk system is part of the future plans and is going to be an on-going project. Therefore the 4risk system to be reviewed on a quarterly basis to ensure that it remains fit for purpose and that the corporate risk registers are updated and remain up to date.</p>	<p><b>Responsible Officer: -</b> Executive Director of Finance and Resources</p> <p><b>Implementation Date: -</b> The Corporate Risk Register on 4Risk has been updated to reflect the new corporate risks and is monitored by CMT etc.</p>



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		kept up to date.			
3	High (Red)	<p><b>Risk Management Training Information Available to Staff</b></p> <p>Testing found the orb has minimal training material available for staff to view and use as reference for risk management. Information held dates back to 2015 and staff training has not been undertaken since this time.</p> <p>There is an option to self-teach staff in the use of the 4risk system within the system itself but there are no items available via the orb to highlight this facility.</p>	<p>A lack of reference material and training of staff could lead to staff being non-compliant with risk management requirements potentially leading to unacceptable or unidentified risk which could impact the reputation of the authority or have more serious consequences.</p>	<p>To assess the training material available to staff currently on the Orb for Risk Management and establish a folder where all risk management training material can be held and updated on a regular and timely basis. In addition to</p> <p>Include information on the orb regarding self-learning on the 4risk system.</p>	<p><b>Responsible Officer:</b> - Executive Director of Finance and Resources</p> <p><b>Implementation Date:</b> - September 2019 to commence risk training package across authority.</p> <p>Risk group to be trained in June/July then roll out to organisation following update of material available.</p>
4	Medium (Amber)	<p><b>Portfolio Holder Monitoring</b></p> <p>From the previous audit and follow up it was found that there was no process for portfolio holder monitoring.</p>	<p>Reduced high level management challenge, and reduced understanding of the issues affecting the service resulting in reduced control, potentially leading to reputational damage for the authorities.</p>	<p>Establish processes to ensure new and existing Portfolio Holders are made aware of the current risks that have been identified for the Service and that these are regularly revisited.</p>	<p><b>Responsible Officer:</b> - Executive Director of Finance and Resources</p> <p><b>Implementation Date:</b> - HOS to discuss with Portfolio Holder on a quarterly basis.</p>
5	Medium (Amber)	<p><b>Risk Management strategy</b></p> <p>After reviewing the Risk Management Strategy audit identified that there is no review date in place Redditch Borough Council.</p>	<p>Risk Management is a high priority area within an organisation so without having an action plan it could lead to high priority items not being completed within a suitable</p>	<p>To review the current Risk Management Strategy and include review date controls</p> <p>Consider including within the Strategy an action plan for the i training of staff</p>	<p><b>Responsible Officer:</b> - Executive Director of Finance and Resources</p> <p><b>Implementation Date:</b> -</p>

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			<p>timeframe and could open the council to risk of reputational damage or death in service if certain risks are not identified.</p> <p>There is also risk that without a strategy there is no goal for managing risk within the authority.</p>		December 2019
<b>Zurich has been commissioned to assist with the compilation of the corporate risk approach.</b>					
<b>Audit: Health and Safety</b>					
<b>Assurance: Limited</b>					
<b>The newly appointed Senior Health and Safety Advisor formulated a comprehensive and robust plan to address the points identified below. These are all reported as satisfied as at October 2019.</b>					
1	High (Red)	<p><b><u>Policies</u></b></p> <p><b><u>The Orb</u></b> Testing of the policies on the orb found that: -</p> <ul style="list-style-type: none"> <li>• There are policies missing i.e. the Fire Safety Policy.</li> <li>• There is no version control on the policies from a version/review date perspective.</li> <li>• There is no evidence to show if the documents on the orb is the same document that was written in 2011.</li> <li>• Using the Orb it is easy to access Health and Safety policies but regarding fire</li> </ul>	<p>If policies such as the fire safety policy are missing there is the potential of risk to life, knowledge gaps in hazardous situations, inconsistent work practices and also a safeguarding breach.</p> <p>A further potential risk is that of certain information being lost in transit through the orb as although there is a section dedicated for Health and Safety, not all communication regarding updates are located in the specific section. This can</p>	<p><b><u>The Orb</u></b> Effective working practice is established to ensure policies are uniform and are uploaded on the orb in a timely manner to prevent any knowledge gaps. All policies must have a version control associated and a review date prominently displayed. There must be an established forum e.g. Orb, notice board, providing ease of use and access to information.</p> <p><b>Hard Copy Information</b></p>	<p><b>Responsible Manager:</b> HR Manager</p> <p>Approval process is currently under review which will potentially change the delegation which will stream line the process and the activation and communication of policies.</p> <p><b>Implementation date:</b> April 2019</p> <p>Review of notice boards will be undertaken including review of electronic notice boards</p> <p>Section was cleared down in Sept/Oct 18</p> <p>April 2019</p>

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		<p>procedures, training and other areas it is more difficult to navigate through.</p> <p><b><u>Hard-copy Information Redditch Borough Council</u></b> Testing found that:-</p> <ul style="list-style-type: none"> <li>• There is a lot of information on the notice boards in Redditch Borough Council but it can be questioned in how relevant the information is.</li> <li>• The notice board in Redditch Borough Council Town Hall is showing information which is outdated.</li> <li>• It was difficult to identify the health and safety section on the notice board in Redditch Borough Council Town Hall due to the amount of available information.</li> </ul> <p><b><u>Observations: -</u></b></p> <ul style="list-style-type: none"> <li>• At the depot it was noticed that TV screen was switched off in the canteen which meant that staff were not able to get daily information updates.</li> <li>• Although there were noticeboards some of the information was not relevant and not being updated.</li> </ul> <p>Although there is a list of names for first aiders at the depot there is no version control to see how up-to-date the information presented is, there is no photograph to allow staff to locate the first aider.</p>	<p>potentially lead to inconsistency in the working practices and act as a communication barrier.</p>	<p>Cluttered notice boards must be eliminated and re-designed to make them more appealing, visually easier to read and to keep a control in place to update them. There should be clear responsibility established to maintaining such areas and it may also be worth considering new innovative ways of delivering the information in the offices e.g. scrolling monitors running presentations to keep all council staff up-to-date with relevant information, or having pop ups created from IT about important notices.</p> <p>It is recommended to start to introduce different colour hi-vis. Example Green to represent first aiders, Red to represent Fire safety officers, Blue for trainers to assist with assisting staff who are unsure who to go to during an emergency. It is also recommended to add a mandatory requirement to ensure all first aider's qualifications are up to date and to have a log in place to ensure they do not lapse unnecessarily.</p>	

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2	High (Red)	<p><b><u>Fire Safety and Fire Evacuations</u></b></p> <p>The visual communication methods to employees vary in display and content between Council sites.</p>	<p>Different visual displays where you have multi-site working can potentially lead to confusion and time lost which could impact severely during an evacuation requirement potentially leading to a risk to life.</p>	<p>To consider having a joint and uniform approach where the blueprint map is similar in design at all Council offices showing where you are stood in the building and where the nearest evacuation point is.</p>	<p><b>Responsible Manager:</b> Head of Customer Services / Head of Legal, Equalities and Democratic Services</p> <p>Review of blue prints to be actioned by facilities management.</p> <p>To be put on the orb once updated.</p> <p><b>Implementation date:</b> To be reviewed in April 2019 when facilities returns in house from place partnership.</p>
3	High (Red)	<p><b>Manager IOSH training</b></p> <p>The findings indicate that:</p> <ul style="list-style-type: none"> <li>• There is no review date.</li> <li>• There is no expiry date.</li> <li>• Managers may not have attended the allocated training slot.</li> </ul>	<p>Managers that do not receive the most relevant training in IOSH could potentially lead to, legislation breaches, risk of injury or even death in service</p>	<p>Establish a mandatory requirement for IOSH training and issue reminders when completed training is set to expire.</p>	<p><b>Responsible Manager:</b> Health and Safety Officer / HR</p> <p>Accepts taking on part of the risk, as does not believe need to commit to IOSH Managing Safely as a mandatory course, as there are alternative routes that could be taken.</p> <p>Suggestions to improve include: -</p> <ul style="list-style-type: none"> <li>• Identify the right people who would require the training (likely front line managers)</li> <li>• Develop an in-house course, which could take one day, which delivers:               <ol style="list-style-type: none"> <li>1.) Broad introduction to health and safety law and how it applies</li> <li>2.) Accident and incident investigation</li> <li>3.) Risk assessment</li> </ol> </li> <li>• To go down the route of getting approval / endorsement from IOSH</li> <li>• This would not require IOSH to be paid to come in and present each time</li> </ul> <p>Regarding ensuring this detail is tracked and reviewed, that is not difficult to achieve. I would then suggest refresher on a three year basis.</p>

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Ref.	Priority	Finding	Risk	Recommendation	Management Response and Action Plan
					<b>Implementation date:</b> February 2019
4	High (Red)	<p><b><u>Lifts Risk Assessment</u></b></p> <p>Working on the lifts could mean an engineer needs to go into the shaft to fix an issue.</p> <p>The findings have found that: -</p> <ul style="list-style-type: none"> <li>• There is no current Risk Assessment in place for external contractors checking the lifts.</li> <li>• There is no evidence to support that there is a control in place.</li> </ul> <p>Due to the evidence obtained, it was found that not all the must-kept locked secure doors were locked which could lead to potential danger to life as the door is meant to be secure to prevent person(s) from entering due to the electrical main switch.</p>	<p>Due to the inconsistency with the risk assessments carried out from a third party and also internally there is potential that risk assessments are not adequate or in place thus leading to reputation damage, injury loss of or danger to life.</p>	<p>It is recommended that a risk assessment process is made available whereby a contractor carrying out maintenance on the lifts either fill in a form or we fill in one of their behalf and keep it on file. To establish and set up a control so that all information from the assessments is gathered together to provide an audit trail in case of incident.</p> <p>Bigger stickers are required on the doors to further deter someone from opening the door to the main electrical switch. Also to create a measure to ensure that all doors are kept locked and that there is more vigilance in this regard.</p>	<p><b>Responsible Manager:</b> Facilities Manager</p> <p>Currently having a new contract tendered which will include lift risk assessments in all public buildings. Additional staff being hired to help support documents being kept up to date.</p> <p><b>Implementation date:</b> April 2019</p> <p>Bigger stickers have been put on doors so has been implemented Oct-18.</p> <p>Property Services will put in place a revised procedure and risk assessment for the maintenance of lifts to ensure compliance is moving forward by end of December 2018.</p> <p>Property services are issuing an email to all relevant officers to ensure that the secure doors are properly secured and locked. Implemented</p> <p>There will be a new contract for lifts in public buildings and relevant risk assessment supplied to the new contractor.</p>
5	High (Red)	<p><b><u>Fuelling point assessment at Redditch Borough Council Depot</u></b></p> <p>The findings have found that: -</p> <ul style="list-style-type: none"> <li>• There has not been an updated health and safety hazard report since 2010 which is prior to the</li> </ul>	<p>The worst case scenario is that there is the potential for explosion that could lead to multiple casualties, danger to life. Toxics in the air and</p>	<p>To reconsider the points from the 2010 report and establish whether they remain pertinent. To instigate an assessment to identify whether there has been further deterioration since the 2010 report and</p>	<p><b>Responsible Manager:</b> Head of Environment / Officer in Charge and Place Partnership</p> <p>Fuel tank has been recognised to be 40 years old and requires somebody to come and check the concrete dispenser island and pumps.</p>

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		<p>2014 external health and safety audit report.</p> <ul style="list-style-type: none"> <li>There is no evidence of work being carried out based on the following recommendations: -</li> </ul> <ol style="list-style-type: none"> <li>The concrete on the dispenser island was showing wear. The areas around the dispenser should be impervious.</li> <li>It was identified in the 2010 report that repairs need to be made.</li> </ol> <ul style="list-style-type: none"> <li>Vehicles are parking in the no-parking zones which can be found on top of the fuel dispensers with the engines left needlessly running.</li> </ul>	<p>reputational damage to the council.</p>	<p>establish an action plan to address as necessary.</p> <p>To establish and enforce measures for any vehicle found parked on the forecourt in the no parking zones and to create a mandatory requirement for all staff to adhere to the rules within the depot sites. Ensure that there is no smoking, safety shoes and hi-vis are worn at all times and implement sanctions against repeat offenders.</p> <p>To re-enforce safety requirements at the site with all relevant staff.</p>	<p><b>Implementation date:</b> Nov-18</p> <p>Following consultation with the Health and Safety Officer it has been agreed that the current Health and Safety Hazzard report completed in 2010 is still relevant and valid as there have been no changes. Implemented</p> <p>Electrical cable issue resolved. Implemented</p> <p>Place Partnership is commissioning a review of the fuel pumps and fuelling area and tanks to assess current state and works required this is due to be completed by 31st December 2018 and any resulting capital works will be programmed accordingly during 2019/20</p> <p>Email has been sent to all Housing and Environmental services managers to ensure that all teams are reminded not to park in the fuelling zones or leave engines running. Implemented</p>
6	High (Red)	<p><b><u>Fire Risk Assessments Action Plan</u></b></p> <p>The findings are that: -</p> <ul style="list-style-type: none"> <li>According to the 2014 action plan there are a number of items incomplete especially regarding housing.</li> <li>There are no public buildings such as the Town Hall in Redditch mentioned within the 2014 action plan.</li> <li>There is a sheet being filled in by housing and a sheet being filled in by place partnership.</li> <li>There is a high risk item set in</li> </ul>	<p>There seems to be no control in place on the fire risk assessments and risk management which could potential have far reaching implications e.g. corporate manslaughter charges if there was an incident.</p>	<p>To update the 2014 action plan to include all public buildings and ensure that it is up to date to mirror the actual fire risk assessments that have been filled in.</p> <p>It is recommended to have regular meetings regarding the process on the action plan to ensure controls are in place and to create an audit trail through the minutes.</p> <p>To ensure 'high risk' items are updated and dealt with in as a priority and it a timely manner.</p>	<p><b>Responsible Manager:</b> Senior Contracts Manager</p> <p>An IT system has been sourced and will be part of the asset management system implementation that Senior Contracts Manager is leading on and will enable better maintenance of records and data. Public buildings will be managed centrally. Budget bid for dedicated system linking to PPL transfer in-house.</p> <p>HR&amp; OD Manager Facilities Management</p> <ul style="list-style-type: none"> <li>Property Services</li> <li>Place Partnership</li> </ul>

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		<p>2016 which was not complete as of 11<sup>th</sup> June 2018 in regard to a Redditch address re. items being stored in hallways. Review date stated mentions 2019.</p> <ul style="list-style-type: none"> <li>• Risk assessments are not being completed frequently.</li> </ul>			<p align="center">- Housing</p> <p><b>Implementation date:</b> It is intended that processes and procedures will be established as part of the Officer in Charge process to ensure that all fire safety checks are carried out in a timely and compliant way by the transfer date.</p> <p>It is also intended that all officers with responsibility for FRAs will review risk assessment and action plans and training will be delivered where required.</p> <p>Health checks are currently being carried out in the Housing Schemes and new FRAs being developed for High Risk Housing</p>
7	High (Red)	<p><b><u>Fire Alarms</u></b> There is no consistency in how often the test is carried out. In August 2017 for instance it was noticeable that the test was only carried out once; there is also other occasion during the year of 2017 where tests have been infrequent.</p> <p><b><u>Fire Drills : - Redditch Borough Council</u></b> In the Town Hall the latest fire drill was completed in October 2017. The follow up to the drill should have been completed in April 2018 to keep within compliance. This did not occur as of 15/5/2018 meaning that when the drill did take place it was still non-compliant at the time of the drill.</p>	<p><b><u>Fire Alarms</u></b> If the tests are not carried out within a 6 month period there is the potential that the site is non-compliant and would fall out of British Standards 5839. This could lead to financial implications, council reputational damage and potential danger to life. The council could also be deemed non-compliant to fire safety regulations.</p> <p><b><u>Fire drills: -</u></b> The 10 minute limit that the building should be cleared of all personnel may be breached and there could pockets of staff and others in the building unaccounted for potentially leading to unnecessary searches and potential threat to</p>	<p>To ensure a control is in place to carry out a weekly fire alarm test and record it to comply within British Standards 5839. If a test is not completed on a weekly basis then there needs to be justification to support why it was not carried out in case a fire officer visits the site and questions it.</p> <p>Redditch Borough Council needs to establish a requirement to complete a fire test regularly to remain within compliance for fire safety regulations.</p> <p>It is recommended that the depot commences fire drills within a 6 month window to ensure that they are compliant and regiment the evacuation process for any fire Marshalls.</p> <p>A process to be established where a designated fire warden is located next to</p>	<p><b>Responsible Manager:</b> Facilities Management</p> <p><b>Implementation date:</b> RBC – April 2019</p> <p>To create a sub group to work through recommendations and give a clear plan by April 2019. Group to feature Health and Safety Advisor, Facilities and be supported by Claire Felton and Guy Revans. This group will also review officer behaviour through fire drills to ensure compliance.</p> <p>To deliver fire drills at all sites in Dec-18.</p>

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Ref.	Priority	Finding	Risk	Recommendation	Management Response and Action Plan
		<p>At the Depot there are no set drills that get conducted and there was no evidence to say that a fire drill has been conducted in the last 3 years.</p> <p><b><u>Fire Drill Observations Redditch Town Hall</u></b></p> <ul style="list-style-type: none"> <li>• There was disorganisation in the lead up to the fire drill. The fire drill was meant to commence at 11:45am but there was an issue locating the key for the alarm.</li> <li>• There was no monitor on the fire exits meaning that staff and members of the public could have re-entered the building if they had chosen to do so without challenge</li> <li>• The main door in reception for members of the public to evacuate was not working during the drill and went into lockdown, which meant that the public had to exit through the council workers fire exit instead.</li> <li>• Department locations have not been updated on blueprint so a department was not able to be accounted for and delayed the fire drill evacuation time.</li> <li>• There was delay with getting the accountability for the Crèche due to communication between the Crèche and the operating fire Marshall on site.</li> </ul> <p>There is no control in place from a</p>	<p>life. Poor communication could lead to confusion and whether all personnel are clear of the building.</p>	<p>one of the fire exits to ensure no unauthorised personnel re-enter the building until safe to do so.</p> <p>Better planning to ensure that the fire alarms are tested on time and that the key is available and not moved.</p> <p>A process is established to ensure all contractors sign a register when coming to work on site and that they have basic induction training to know where the fire evacuation point is.</p> <p>It is recommended to have a systematic approach to ensuring all documentation is up-to-date at all times so that if departments change locations this does not impact on obtaining an assurance that everyone has left the building.</p>	



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		fire risk assessment perspective on contractors coming in to carry out work. It was observed that an on-site contractor walked out of the building from car park entrance and sat in their van rather than going to the evacuation point.			
8	High (Red)	<p><b>Evacuation of less able people from Redditch Borough Council Town Hall.</b></p> <p>Testing of the procedures with assisting wheel chair users in a fire has shown :-</p> <ul style="list-style-type: none"> <li>• That there is no written procedure in place to show how to assist wheel chair users in an emergency situation or where responsibility is allocated.</li> <li>• That there is only one stair lift in the building which has never been used when the building has eight flights of stairs to contend with.</li> <li>• That there has been no fire drill to test out the Wheel chair stair case to get an accurate timing of how long it would take to get someone out of the building.</li> </ul> <p>That there is no signs for wheel chair users to locate a stair lift in case of emergency.</p>	<p>There has been no documentation in what to do with a member of staff/public who has wheel chair access. With little knowledge of the workings of the stair lift to get the member of staff/public out of the building it could lead to confusion and impede the flow of people in the stairwell leading to panic and injury. This could potentially lead to reputation damage, litigation or ultimately loss of life.</p>	<p>To arrange for a fire drill with someone who uses a wheel chair to assist with monitoring how long it would take in a fire evacuation for the individual to exit the building from the top floor.</p> <p>To develop a procedure manual with who is responsible for the person(s) in case of a fire and what needs to happen, to arrange for appropriate signs to be implemented to locate the stair lift in an emergency situation.</p> <p>Once a test is conducted alternative approaches to assist with evacuation for the less able may be required.</p>	<p><b>Responsible Manager:</b> Facilities Manager HR Manager</p> <p><b>Implementation date:</b> Health and safety advisor to review procedure.</p> <p>January 2019</p> <p>To arrange test to identify learning to develop guidance notes. Co-ordination required with facilities and planned to be picked up as part of next fire drill. Drill training date to be agreed</p> <p>May 2019.</p>
9	High (Red)	<p><b><u>Active and Re-active measures of a terrorist attack</u></b></p> <p>the testing on active and re-active measures on terrorist attacks has shown that:-</p> <p>There is a potential security breach</p>	<p>Should a terrorist event take place there could be confusion and an ineffective procedure followed potentially leading to injury and loss of life.</p>	<p>Follow other authorities' leads with the Hide, Run, and Tell policy for terror. Consider training staff on terrorism attacks through e-learning or various methods. Create an action plan date as soon as possible to discuss this.</p>	<p><b>Responsible Manager:</b> HR Manager &amp; Facilities</p> <p>Lock down of doors, 9am onwards.</p>

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		in Redditch Borough Council Town Hall between 09:00am to 09:25am			<b>Implementation date:</b> November 2018.
10	Medium (Amber)	<p><b><u>Active and Re-active measures of a terrorist attack</u></b></p> <p>the testing on active and re-active measures on terrorist attacks has shown that: -</p> <ul style="list-style-type: none"> <li>• There is no current policy in place.</li> <li>• There is no process in place.</li> <li>• Although there is currently an agenda for a meeting to occur at some point in the future. There is no current date booked for a meeting to discuss.</li> </ul>	Should a terrorist event take place there could be confusion and an ineffective procedure followed potentially leading to injury and loss of life.	To ensure all doors are shut at 09:00am at Redditch Borough Council Town Hall. (Practical / pragmatic in a public building Consider the most appropriate and safest foot traffic route for entry to the building.	<p><b>Responsible Manager:</b> HR Manager &amp; Facilities</p> <p>Interim has officer being recruited. Looking to post information on Orb regarding safety breaches. Dec-2018</p> <p><b>Implementation date:</b> April 2019</p>
11	Medium (Amber)	<p><b><u>Action Plan Update</u></b></p> <p>Testing of the health and safety action plan found: -</p> <ul style="list-style-type: none"> <li>• There is no version control within the action plan to state when it was last edited or modified.</li> <li>• There is a lot of information which has a narrative as 'Out Of date' and no comments as to why the action is out of date or what has been put in its place.</li> <li>• The target deadline date has been not been adhered to since the end of 2014.</li> <li>• There are target dates in place but none of the targets set have been completed.</li> <li>• The recommendations from the fire risk assessment and management perspective have not been completed according to</li> </ul>	If the action plan is not being used as a management tool and not being kept up-to-date people within the organisation will not know what is complete and what remains outstanding, potentially could lead to inaction and lost opportunity to develop. The absence of information within the action plan does not provide an assurance that work has been carried out this could also lead to misunderstanding and confusion.	<p>The action plan should be treated as a key management tool driving the development of H&amp;S and must be regularly updated with a systematic approach to enable a clear indication of progress. A version control must also be included and priorities need to be established e.g. fire risk assessments and management perspective.</p> <p>To focus on getting any work 'Out of date' completed and to include a new tab saying 'Planning and development' as well as to include High/Medium/Low priority to assist the planning structure.</p>	<p><b>Responsible Manager:</b> HR Manager</p> <p>Work will be actioned to combine all H&amp;S Audits into a definitive action plan</p> <p><b>Implementation date:</b> April 2019</p> <p>Whilst a large amount of work has been taken from the 2014 action plan. An ambulation of plans will take place and used to go forward from April 2019.</p>

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		<p>the action plan.</p> <ul style="list-style-type: none"> <li>There is no tab specifically for 'Planning and Development'. There is no evidence of a planning and development within the action plan scope for the technological and innovative factors of the business.</li> </ul>			
12	Medium (Amber)	<p><b><u>Financial Analysis and Training budget:</u></b></p> <ul style="list-style-type: none"> <li>There is no centralised finance code dedicated for Health and Safety.</li> <li>There is no system in place for showing value for money is being achieved on spend.</li> <li>The budget was overspent on a couple of occasions Redditch Borough Council.</li> </ul>	<p>The actual budget position is not correctly identified from a corporate or service perspective potentially leading to overspends or the belief that there is no money available thus impacting on commitment accounting missed training opportunity.</p>	<p>To improve overview of the training budget use. To consider using cost centres for the training budget and Health and Safety to improve corporate oversight of expenditure.</p>	<p><b>Responsible Manager:</b> HR Manager in conjunction with Finance Director.</p> <p>There is a current review of corporate training budgets and the separation of H&amp;S training in readiness for 2019/20.</p> <p><b>Implementation date:</b> April 2019</p>
13	Medium (Amber)	<p><b><u>Induction Process</u></b></p> <p>The findings from the testing showed that: -</p> <ul style="list-style-type: none"> <li>No corporate training has been completed on a scheduled basis and there is evidence to show that even under the presumption that training was being carried out on a monthly basis there is no evidence that can prove this.</li> <li>Inductions have not been completed for a while; there is no review date or location included.</li> <li>There are blank entries and 'n' showing in the attendance of the training throughout the training document with no comments as to what was done to get staff on</li> </ul>	<p>Staff that do not receive relevant and timely training potentially leading to a breach of legalisation, risk of injury or even death in service.</p> <p>With a fundamental issue with the communication between local teams and HR regarding staff training there is the potential for inconsistent working practices and reduced ability of vision for safeguarding staff.</p>	<p><b><u>Training</u></b></p> <p>Design into the new HR training system to leaver's dates, start dates and a review date to enable local monitoring regarding the training from both a corporate and service level perspective leading to better communication between local departments and Human Resources.</p> <p>To establish exception reporting to ensure comment are included in any fields that are blank or show 'n' on the training attendance. The frequency of induction training to be established.</p> <p>Introduce self-serve training systems through e-learning and ensure all new employees complete mandatory induction training within 30 days. Probationary</p>	<p><b>Responsible Manager:</b> HR Manager</p> <p><b>Implementation date:</b> Looking at corporate induction process and currently under review. Consideration being given to hard copy and interactive learning.</p> <p>Full review to be undertaken which is currently underway.</p> <p>July 2019</p>

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		<p>the training.</p> <ul style="list-style-type: none"> <li>No training has happened since 2017 due to limited resources.</li> </ul> <p>There is no information being passed on to Human Resources from local teams to confirm what training that has been completed.</p>		<p>periods should not be signed off if mandatory training has not been satisfactorily completed. Existing staff to have mandatory training requirements identified for their roles and reported on an exceptions basis.</p>	
14	Medium (Amber)	<p><b>Bespoke health and safety training</b></p> <ul style="list-style-type: none"> <li>There is no systematic approach in reference to how the training is being recorded.</li> <li>There are dates in place for training for both supervisors and team leaders, but there is no evidence that training took place or who attended the training sessions.</li> <li>There is no review date in place for any training that was completed.</li> <li>There is no information that the employee in question still currently works for the Council.</li> </ul>	<p>Potential lack of adequate training and knowledge will result in errors being made leading to reputational damage and personal injury and non-compliance.</p>	<p><b>Be-Spoke training</b></p> <p>To develop further the 2014 action plan to ensure all training is completed and recorded in a timely manner. Consider what the new system can provide in order to establish record integrity in regards to the current workforce training requirements, how it is reported and how potential training gaps can be identified.</p>	<p><b>Responsible Manager:</b> HR Manager</p> <p>Continue to review and explore how training can be monitored and recorded on the HR 21 system. By the end of the first financial quarter we will have a better understanding of the budgets allocation and spend on training and training records.</p> <p><b>Implementation date:</b> July 2019</p>
<p align="center"><b>The newly appointed Senior Health and Safety Advisor formulated a comprehensive and robust plan to address the points identified above. These are all reported as satisfied as at October 2019.</b></p>					
<p><b>2019/20 REVIEWS.</b></p>					
<p><b>Audit: St David's House</b></p>					
<p><b>Assurance: No</b></p>					
<p align="center"><b>A comprehensive action plan was drawn up with circa 30 action points and is currently being implemented.</b></p>					
1	High (Red)	<p><b>Income for additional services being offered and the assistance given to tenants.</b></p>			<p><b>Responsible Manager:</b> Service Manager</p>

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		The Audit has identified several areas where the controls are not robust and opens the Authority to unacceptable risk.	Potential for reputational risk, financial loss and a breach of the financial regulations, including the potential for fraud.	Senior Management in consultation with Worcestershire Internal Audit have developed a prioritised action plan.	<b>Action:</b> Implementation of the agreed action plan.  <b>Implementation date:</b> 31 <sup>st</sup> March 2020
<b>A comprehensive action plan was drawn up with circa 30 action points and is currently being implemented.</b>					
<b>Audit: Bereavement Services</b>					
<b>Assurance: Significant</b>					
1	Medium (Amber)	<b>Raising of Invoices</b>  Testing identified that June 2019 invoices to funeral directors were not issued in a timely manner due to lack of resourcing during this period.  There was a delay in a purchase Order being raised for a memorial as approval was needed by the manager who was on leave at the time.	Potential emerging risk if resources are not available to carry out this task which is critical to the service and fundamental income stream for the Council.	In the short term look into getting help from other sources e.g. Debtors Team. Long Term a more efficient system.   Undertake discussion with the payments team to assess the possibility for the purchases system to automatically escalate the authorisation of a purchase order within so many days to another relevant manager.	<b>Responsible Manager:</b> Bereavement Services Manager  <b>Action:</b> Ensure additional resource is trained to reconcile and raise the monthly invoices as required.  <b>Implementation date:</b> By 31 <sup>st</sup> December 2019  <b>Action:</b> Discuss with systems administration to see if an automated escalation for order approval can be implemented  <b>Implementation date:</b> By 31 <sup>st</sup> December 2019
<b>end</b>					