Internal Audit Report

Land Charges - Review of Planning Data Controls and Policies December 2020

To:	Deputy Chief Executive Director of Growth
Copied to:	Commissioning Lead – Planning Director of Assurance Regulatory Services Director, Re Service Director, Planning and Building Control, Re Re Transformation Manager Business Performance & Development, Planning, Re Group Manager, – Private Sector, Housing & Local Land Charges, Re Principal Local Land Charges Local Land Charges Officer Head of Performance and Risk Management, Re Operations Director, Re Director (Commercial & Customer Services) Head of Organisational Insight & Intelligence GIS Manager
From:	Head of Internal Audit

We would like to thank management and staff of Barnet Council and Re for their time and co-operation during the course of the internal audit.

1. Executive Summary

Assurance level	Number of recommendations by risk category				
	Critical	High	Medium	Low	Advisory
Limited	-	2	-	-	-

Scope

Local Land Charge searches are reliant on high quality accurate data. When a buyer is making a decision about purchasing a property, they, or a solicitor on their behalf, will contact Barnet Council to complete a Local Land Charges search. A report is sent to the buyer containing all the information about the property including:

- Information on planning applications that have been made
- Road agreements
- Tree preservation orders
- Conservation areas
- Listed buildings notices
- Environmental health notices.

Every local authority in England, with the exception of county councils, is required to hold a local land charges register that records obligations affecting properties within their administrative area. Under the Infrastructure Act 2015 responsibility for the 314 registers was transferred to HM Land Registry in a phased approach beginning in summer 2018. In December 2020 the Council was notified by the Land Registry that HM Treasury had instructed it to take over Barnet's data from April 2021, meaning that the Council and Land Registry will spend up to two years from April 2021 going through the data, with the migration of the data expected to take place in 2022-2023.

The review was undertaken to provide assurance over the data that will be transferred to the Land Registry. The audit did not review individual land charge searches in detail, therefore it does not comment on the outputs of the Local Land Charges service and does not draw conclusions on the quality or competency of the outputs. A further review will be undertaken during 2021/22 over a sample of land charge searches which will review them in detail, providing assurance that the risks highlighted in this report have not materialised into issues.

We interviewed Local Land Charges (LLC) staff on the nature of data quality issues they encounter during the process; to provide a clear and independent record of current data quality risks affecting the activities of the Local Land Charges Service. Although there are several business areas that feed into the LLC process such as Highways and Environmental Health via the Uniform system, the scope of this audit was limited to the Planning Application Data that is entered and stored in Uniform. Management have acknowledged that the data sources outside of our scope come with their own data quality issues therefore it is important for the Council to investigate the impacts of these and the implications from this audit.

We conducted an initial process review and mapping of the dataset (including the data linked to different sources from different generations of database systems) to understand and identify key areas of data quality risk. Once complete, we agreed the key data items on which to perform detailed analytics testing.

On the 1st October 2013, Re, a joint venture between the London Borough of Barnet (LBB) and Capita was created. The LLC and Planning teams are part of Re. There were known issues with the data at that time and we have reviewed whether data quality issues still exist now. Through data analytics, we performed a range of procedures to identify risks and issues with respect to the completeness, uniqueness, accuracy and validity of the data, creating a dashboard to highlight all exceptions.

Summary of findings

We identified two high risk findings as part of the audit:

- **1. Inaccurate, incomplete, invalid and duplicate data held on the Uniform system** – We found instances of inaccurate, incomplete, invalid and duplicated data within Uniform; the system used to process planning applications.

  During process walkthroughs we were shown examples of property coordinates (polygons) either overlapping each other, drawn on incorrect addresses or entirely missing.

- **2. Inefficient controls throughout the planning application and LLC process** – We found multiple instances of undefined roles and responsibilities when processing data within Uniform where data ownership shifts between different parts of the business and it is not clear who is responsible for quality control at different points of the process. Additionally, due to the lack of confidence in the data quality within the Uniform system, the Land Charges team perform manual workarounds such as manually checking outputs of the Total Land Charges (TLC) system to ensure it matches what is held within Uniform, and relying on spreadsheets being sent to them regarding road adoptions which they use to populate the LLC report.

We also reviewed the findings against the 'Land Charges - Recommendations for Data Supply to Land Registry' report produced by the Re Transformation Team in 2017. We identified the same issues within the current Planning data, so recommendations had not been actioned. We also found that there are still issues that exist in the post 2014 data despite the joint venture between LBB and Capita being put in place. There are very few specific data quality requirements held within the contract, however an example is to maintain a record of all planning application decisions for auditing purposes.

We recommend the following actions be taken to address the above findings:

- **Inaccurate, incomplete, invalid and duplicate data held on the Uniform system**
  - Review processes to better understand critical data items, identify existing data gaps and define desired data quality thresholds, and amend or correct critically flagged historic data errors as and where required.
  - Define and implement a strong data governance framework to sustain data quality, ensuring existing policies such as the Data Quality Standard are embedded within teams, which should include a vision and strategy, an operating model, change management and monitoring.
  - Create a data directory that would provide clarity over which data items are essential versus nice-to-have.
  - Assess current tools, technology and skills and where gaps are identified, invest in technologies and training that could help enhance the data quality controls.
  - Review other data inputs that feed into the LLC process taking into consideration the implications from this audit.

- **Inefficient controls throughout the planning application and LLC process**
    - Define appropriate roles and responsibilities and data entry requirements.
    - Implement governance procedures to sustain data quality levels going forward, including formalised processes for updating data quality requirements as needed.
    - Review Uniform access requirements for teams/specific roles to ensure access is not too narrow.
    - Design and implement procedures to sustain data quality levels going forward.
    - Identify training requirements and develop a communication plan to present and share data quality initiatives between the different teams within the process.
    - Review priority records prior to 2017 to ensure CIL liabilities are correctly recorded.
    - Consider the risks to understand any work that may be required to improve data quality that haven't already been addressed.

Although included within the Terms of Reference for this review, we were unable to conduct any testing on the consistency of the datasets between the system that the Planning team input into, Uniform, and the system that the Local Land Charges team use, TLC. During fieldwork it became clear that TLC is the reporting tool that is used to pull together the local land charges report from a variety of different data sources. This includes data being pulled from Uniform using batch processing as well as some manual input, for example crossover agreements, deed of variations, and grants and environmental notices.

We have created a Data Quality dashboard for discussion. This shows all the exceptions identified. A snapshot of this is included at Appendix B.

We have documented the high-level data flow from entry by the Planning team to how the Local Land Charges team use the data at Appendix C. Boxes outlined in red are where we have identified issues within the process.

2. Findings, Recommendations and Action Plan

Detailed findings can be found in Appendix A.

Ref	Finding	Risk	Risk Category	Agreed Actions
1	**<u>Inaccurate, incomplete, invalid and duplicate data held on the Uniform system</u>** When an individual makes an application for planning permissions, to build an extension or a new development for example, the Planning team will input all application data onto Uniform along with their planning permission decision. During this process, a polygon is drawn around the property in the Geographic Information System (GIS). When the Local Land Charges team need to pick up all the planning data on a property, they also draw a polygon around the property to find all information relating to that property. When a potential buyer requests a Local Land Charges search, the Local Land Charges team collate and share all the data relating to a property, including all previous planning applications submitted. There is a Data Quality Standard in place as part of the Council's Information Management Framework which states that 'Everyone, including partners/ agency staff, contractual third-party suppliers and agents and partners working on behalf of the Council, has a responsibility to ensure that data is handled in a responsible way and that reasonable efforts are made to ensure the accuracy, completeness, reliability, timeliness, and accessibility of data.' However, when reviewing the data input by the Planning team, we found instances of inaccurate, incomplete, invalid and duplicate data. The key instances were as follows. **Inaccurate data** observed: • 196 (21.05%) CIL Liability amounts are not populated when the CIL Liability has been marked	• Poor data quality from inaccurate, incomplete, invalid or duplicate data increases the risk of claims being made against Barnet Council because of misinformation provided to potential buyers. • Due to inaccurate or missing polygons, property buyers requesting an LLC search may receive information not on the property they have requested leading to complaints, especially where it is a large amount of data for them to review. Conversely, individuals may receive too little and make a misinformed decision which may result in claims against Barnet Council.	**High**	1. We will review our processes to better understand critical data items. We will identify existing data gaps and define desired data quality thresholds, 2. We will define appropriate data quality metrics against which ongoing effectiveness can be assessed. 3. We will define and implement a strong data governance framework that can be applied across Council services to sustain data quality, ensuring existing policies such as the Data Quality Standard are embedded within teams. This should include: a) A vision and strategy including objectives and priorities b) An operating model including defined roles and responsibilities c) Change management including communication, awareness and training d) Monitoring including metrics and KPIs. 4. We will create a data directory that would provide clarity over which data items are essential versus nice-to-have. 5. We will assess the current state of technical infrastructure and perform a

	as true, where the planning application date is after January 1st 2014 as the CIL charge was not adopted until then. • 195 (8.03%) CIL Liability totals do not equal the sum of the CIL Liability subtotals, where the planning application date is after January 1st 2014. • Polygons drawn are permanent on the GIS system due to a statutory requirement to have all planning history kept over time. There was evidence of polygons drawn on the property are either missing, overlapping with another polygon, or drawn on a completely different property. **Incomplete fields** observed: • 10,827 (4.48%) missing planning application decisions indicating that the LLC team are not able to include this key information in their report. • 121,368 (50.17%) missing co-ordinates indicating that polygons are not drawn on addresses resulting in data perhaps being missed following an LLC search. • 121,368 (50.17%) missing Unique Property Reference Numbers (UPRNs) which results in the LLC team not being able to efficiently pull information from Uniform due to this information being missing. • 48,257 (92.08%) CIL Liability flags within the Uniform system are missing, where the planning application date is after January 1st 2014, resulting in the LLC not being certain whether there should or shouldn't be a liability on the property being searched and reported on. Management stated that CIL Liability would not apply to all planning applications and that the exception rate of 92.08% should be viewed in that context. **Invalid fields observed:**			gap analysis i.e. tools, technologies and skill levels and, where gaps are identified, investments in technologies and related training will be considered and a report provided back to LBB. 6. We will review other data inputs that feed into the LLC process taking into consideration the implications from this audit. 7. We will support an audit of outputs in 2021 to provide assurance that the risks identified have not materialised into issues. 8. Phase 3 of the action plan will be delivered, addressing critical data errors during 2021-22. **Responsible Owners:** Actions 1, 2, 5, 6, 7 and 8: Re Transformation Manager Actions 3 & 4: Head of Organisational Insight & Intelligence, LBB **Target Date:** Actions 1-7: 31st March 2021 Action 8: 31st March 2022, although completion date is dependent on delivery of earlier phases of the action plan

	• 10,389 (4.30%) of planning application addresses are 20 characters or less and the UPRN is not populated suggesting that the full address is not included • 665 (3.90%) of applicant phone numbers do not include 11 characters indicating that it may not be possible to contact the applicant regarding their application. **Duplicate data observed:** • 296 (0.12%) duplicate records contained within the whole dataset. • 290 (0.12%) duplicate case reference numbers after the duplicate rows had been removed. • 8,213 (6.81%) UPRNs relate to more than one address indicating that either the UPRNs or addresses have been mapped incorrectly, or the subsequent division of the property has not been resolved. • 4,340 (1.80%) addresses relate to more than one set of co-ordinates suggesting that polygons have not been drawn appropriately. *(See appendix A for detailed results from testing).* Management have acknowledged that the data sources outside of the Planning Application data come with their own data quality issues therefore it is important to investigate the impacts of these and the implications from this audit. Management have confirmed that an action plan and associated Programme Board has now been put in place which includes addressing historic critical data errors. This will align with the work with the Land Registry to prepare for the transfer of data from the Council to the Land Registry.			

2	**Inefficient controls throughout the planning application and LLC process** When conducting our testing, we found multiple instances of inefficient controls within the LLC process. These include: **Undefined roles and responsibilities of data within Uniform** Data ownership shifts between different parts of the business during the LLC process and it is not clear who is responsible for quality control at different points of the process. For example, it is not clear who is responsible for updating the data in Uniform when data quality issues have been uncovered, therefore the underlying data is not updated. For example, the LLC team do not have the ability to update or rectify records due to limited access. **Lack of confidence in Planning data quality or system issues resulting in manual workarounds** Land Charges spend additional time manually checking outputs of the Total Land Charges (TLC) system due to inconsistencies across TLC, Uniform, GIS and the Exacom system which is used to store information relating to the CIL charges on a property. Since the Exacom system was implemented in 2017, a number of data quality checks have been implemented on a quarterly basis by the Strategic Planning team ensuring that all appropriate properties have been flagged as having a CIL liability, with all changes being reflected in Uniform. Any data quality issues prior to 2017 have not been retrospectively resolved therefore information relating to CIL prior to this cannot be relied upon. Additionally, the LLC team rely on spreadsheets regarding road adoptions being sent to them from the Highways team every two months which they use to populate the LLC report. These can often be out of date.	• Inefficient processes result in SLA targets for planning applications not being met leading to complaints from applicants. • Having to conduct manual workarounds due to poor data quality means wasted resource time on operational inefficiencies instead of more strategic activities.	**High**	1. We will define appropriate roles and responsibilities for the data used within the LLC process (including data owners). 2. We will define data entry requirements and ensure they align with data quality policies. 3. We will implement governance procedures to sustain data quality levels going forward, including formalised processes for updating data quality requirements as needed. 4. We will review Uniform access requirements for teams/specific roles to ensure that access is not too narrow so updates can be made where necessary. 5. We will identify training requirements and develop data quality training. Additionally, we will implement further training as new data quality requirements are defined or as new technology and tools are implemented. 6. We will develop a communication plan to present and share data quality initiatives and sustaining activities between the different teams. 7. We will review priority records prior to 2017 to ensure CIL liabilities are correctly recorded. The priority will be the critical data items in Appendix A i.e. the items identified by the Local Land Charges team to complete the LLC report both completely and accurately, which is noted by a circle in the ‘Critical Data Flag’ column. 8. We will consider the risks to understand any work that may be required to improve

	Where there are missing UPRNs, the Land Charges team must email Planning to identify the missing UPRN in the Total Land Charges system. Complicated property data is tracked away from Uniform and this data is maintained in word documents known as 'computer lists' and held on a shared drive. The data corrected in these documents is not necessarily loaded back into Uniform.			data quality that haven't already been addressed. **Responsible Owner:** Re Transformation Manager **Target Date:** 31 March 2021

3. Appendix A: Detailed Findings

Below sets out all the tests that were conducted on the dataset outlining the name of the test, the test description, the fields that were tested, the number of exceptions, the population of data and the exception percentage. Additionally, we have worked with the Local Land Charges team to identify the critical data items that are needed by them to complete the LLC report both completely and accurately, which is noted by a circle in the 'Critical Data Flag' column. The tests below relate to the findings above.

Test	Type	Description	Fields	Critical Data Flag	Population	Total Exceptions	Pre 2014 Exceptions	Post 2014 Exceptions	Exception %
Invalid Address	Validity	This test checks that the address is more than 20 characters	LocationText	●	241700	10400	10209	191	4.30%
Invalid Address and Missing UPRN	Validity	This test checks that the address is more than 20 characters and the UPRN field is complete	LocationText, UPRN	●	241700	10389	10204	185	4.30%
Invalid Agent name	Validity	This test checks that the Agent Name is longer than 3 characters and does not contain "XXX"	AgtName		70029	204	44	160	0.29%
Invalid Applicant Address	Validity	This test checks that the applicant address is more than 20 characters	AppAddress		131577	790	181	609	0.60%
Invalid Applicant Email Address	Validity	This test checks that the applicant email address contains an '@' and a '.'	AppEmail		26915	79	37	42	0.29%
Invalid Applicant name	Validity	This test checks that the Applicant Name is longer than 3 characters and does not contain "XXX"	AppName		128707	1510	348	1162	1.17%
Invalid Applicant Phone number	Validity	This test checks that the applicant phone number is 11 characters	AppPhone		17035	665	83	582	3.90%
Anomalous Appeal Decision	Accuracy	This test checks for any Appeal Decision that is anomalous	AppealDecision	●	242211	0	0	0	0.00%
Invalid Appeal Reference	Validity	This test checks that the appeal reference contains '/' within the reference	AppealReference	●	4757	42	41	1	0.88%
Inaccurate Appeal Decision Details	Accuracy	This test checks that all details relating to an appeal decision are populated. These include the appeal decision and appeal decision date	AppealDecision, AppealRef, AppealDecision Date	●	4760	11	3	8	0.23%
Inaccurate CIL Liability	Accuracy	This test checks whether CIL Liability is equal to "T" or "F", where Case Date is equal to or after "01/01/2014"	CIL_Liab	●	4153	0	n/a	0	0.00%
Inaccurate CIL Liability Details	Accuracy	This test checks whether a CIL amount is populated when CIL Liab is equal to "T", where Case Date is equal to or after "01/01/2014"	CIL_Liab, CIL_TOT, CIL_TOT1, CIL_TOT2	●	931	196	n/a	196	21.05%

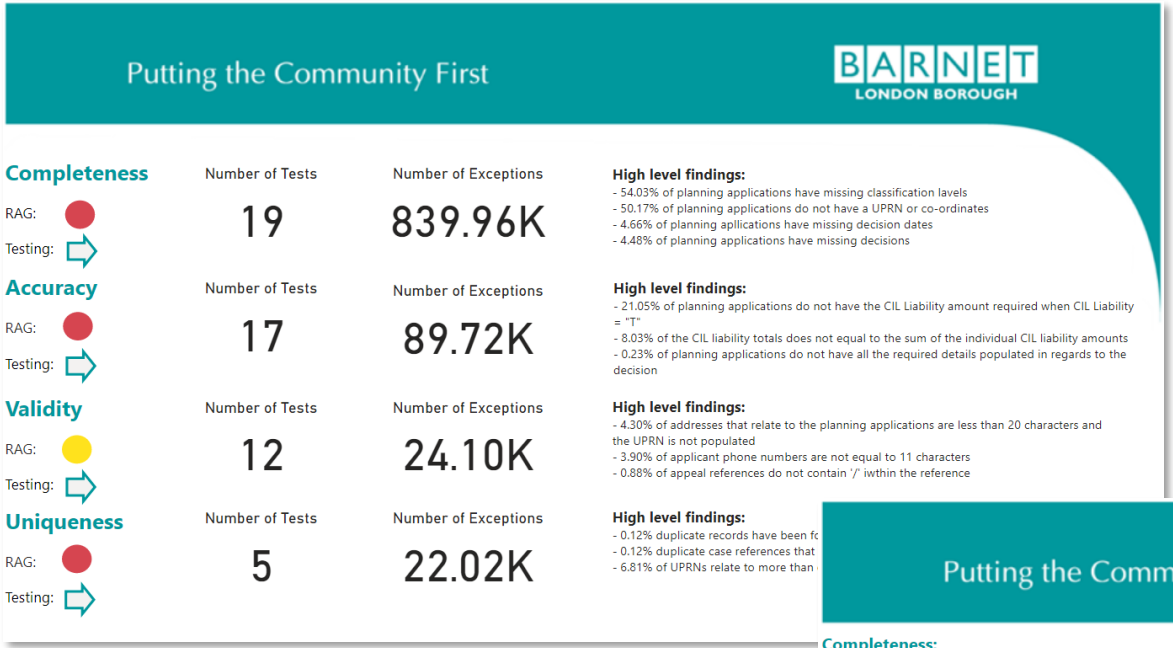
Test	Type	Description	Fields	Critical Data Flag	Population	Total Exceptions	Pre 2014 Exceptions	Post 2014 Exceptions	Exception %
Inaccurate CIL Liability Amount	Accuracy	This test checks whether CIL_TOT1 and CIL_TOT2 sum up to the CIL_TOT, where Case Date is equal to or after “01/01/2014”	CIL_Liab, CIL_TOT, CIL_TOT1, CIL_TOT2	●	2428	195	n/a	195	8.03%
CIL Amount when there's no liability	Accuracy	This test checks whether CIL amounts are provided even when the CIL Liability is Null or equal to "F", where Case Date is equal to or after “01/01/2014”	CIL_Liab, CIL_TOT, CIL_TOT1, CIL_TOT2	●	51479	1501	n/a	1501	2.92%
Invalid Case Reference	Validity	This test checks that the case reference contains '/' within the reference, or starts with 'C0', 'C1', 'N0', 'N1', 'W0', 'W1' or 'TRE'	CaseReference	●	241915	24	22	2	0.01%
Case date before 1965	Accuracy	This test checks whether any case dates are before 1965	CaseDate	●	240392	142	142	0	0.06%
Anomalous Classification Label	Accuracy	This test checks for any Classification that is anomalous	ClassificationLabel	●	241915	0	0	0	0.00%
Decision notice more than 7 days after decision date	Accuracy	This test checks that the Decision Notice Date is within 7 days of the Decision Date	DecisionDate, DecisionNoticeDate	●	230388	1836	1085	751	0.80%
Decision date after predicted date	Accuracy	This test checks whether the Decision Date is before the Decision Target Date	DecisionTargetDate, DecisionDate	●	229299	83633	72824	10809	36.47%
Anomalous Decision Type	Accuracy	This test checks for any Decision Type that is anomalous	DecisionType	●	241915	0	0	0	0.00%
Anomalous Decision	Accuracy	This test checks for any Decision that is anomalous	Decision	●	241915	0	0	0	0.00%
Decision notice date before decision date	Accuracy	This test checks whether the Decision Notice Date is before the Decision Date	DecisionDate, DecisionNoticeDate	●	230388	1665	1649	16	0.72%
Inaccurate Decision Details	Accuracy	This test checks that all details relating to the decision are populated. These include the decision, decision date and decision notice date	Decision, DecisionDate, DecisionNoticeDate	●	230913	538	321	217	0.23%
Duplicate Records	Uniqueness	This test checks for duplicate records	All	●	242211	296	5	291	0.12%
Duplicate Case Reference	Uniqueness	This test checks for duplicate Case Reference numbers	CaseReference	●	241915	290	6	284	0.12%
Dates in the future	Accuracy	This test checks whether any dates are after the extraction date of 29-05-2020	DecisionNoticeDate, DecisionDate,	●	241915	1	1	0	0.00%

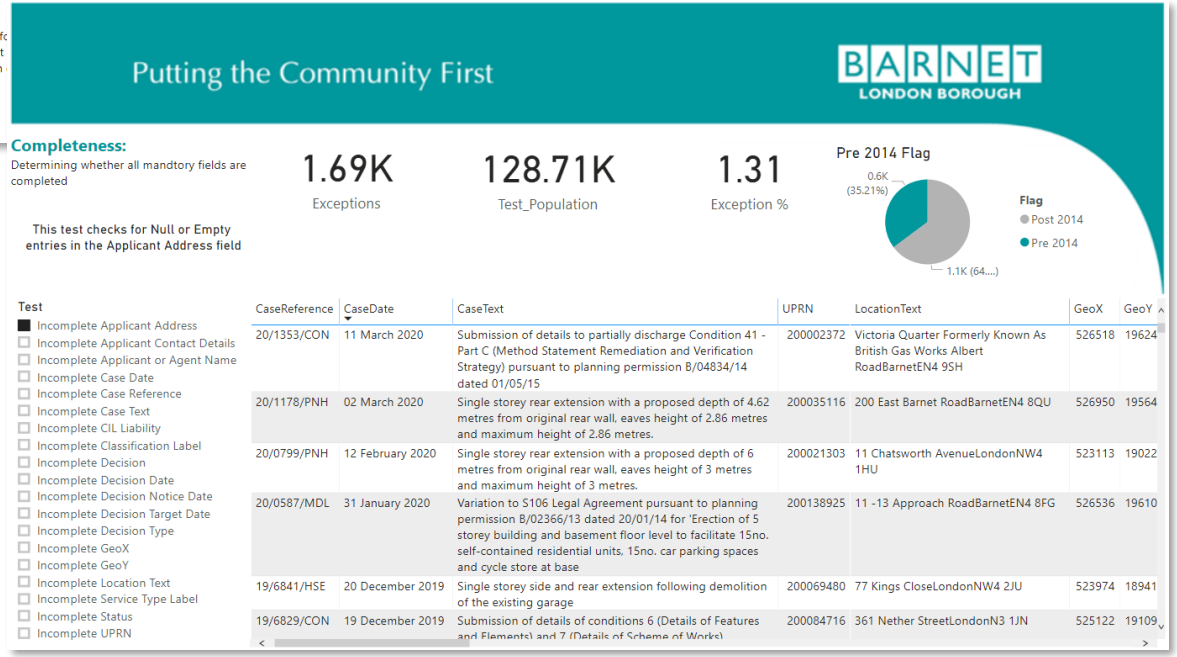
Test	Type	Description	Fields	Critical Data Flag	Population	Total Exceptions	Pre 2014 Exceptions	Post 2014 Exceptions	Exception %
			AppealDecision Date, CaseDate						
Invalid GeoX	Validity	This test checks that the GeoX value is a 6 digit grid value	GeoX		120547	0	0	0	0.00%
Invalid GeoY	Validity	This test checks that the GeoY value is a 6 digit grid value	GeoY		120547	0	0	0	0.00%
Incomplete Applicant Address	Completeness	This test checks for Null or Empty entries in the Applicant Address field	AppAddress		128707	1690	595	1095	1.31%
Incomplete Applicant Contact Details	Completeness	This test checks for Null or Empty entries in the Applicant's Phone or Email fields, where Case Date is equal to or after “01/01/2014”	AppPhone, AppEmail		49312	25755	n/a	25755	52.23%
Incomplete Applicant or Agent Name	Completeness	This test checks for Null or Empty entries in the Applicant Name or Agent Name fields	AppName, AppName_F, AppName_S, AgtName, AgtName_T, AgtName_S		241915	106976	105308	1668	44.22%
Incomplete CIL Liability	Completeness	This test checks for Null or Empty entries in the CIL Liability field, where Case Date is equal to or after “01/01/2014”	CIL_Liab	●	52410	48257	n/a	48257	92.08%
Incomplete Case Date	Completeness	This test checks for Null or Empty entries in the Case Date field	CaseDate	●	241915	1523	0	1523	0.63%
Incomplete Case Reference	Completeness	This test checks for Null or Empty entries in the Case Reference field	CaseReference	●	241915	0	0	0	0.00%
Incomplete Case Text	Completeness	This test checks for Null or Empty entries in the Case Text field	CaseText	●	241915	803	293	510	0.33%
Incomplete Classification Label	Completeness	This test checks for Null or Empty entries in the Classification Label field	ClassificationLabel	●	241915	130697	125241	5456	54.03%
Incomplete Decision	Completeness	This test checks for Null or Empty entries in the Decision field, where Case Date is before “01/04/2020”	Decision	●	241721	10827	6458	4369	4.48%
Incomplete Decision Date	Completeness	This test checks for Null or Empty entries in the Decision Date field	DecisionDate	●	241721	11267	6762	4505	4.66%
Incomplete Decision Notice Date	Completeness	This test checks for Null or Empty entries in the Decision Notice Date field	DecisionNotice Date		241721	11312	6751	4561	4.68%
Incomplete Decision Target Date	Completeness	This test checks for Null or Empty entries in the Decision Target Date field	DecisionTarget Date		241915	7708	3304	4404	3.19%

Test	Type	Description	Fields	Critical Data Flag	Population	Total Exceptions	Pre 2014 Exceptions	Post 2014 Exceptions	Exception %
Incomplete Decision Type	Completeness	This test checks for Null or Empty entries in the Decision Type field	DecisionType	●	241721	118811	112537	6454	49.15%
Incomplete GeoX	Completeness	This test checks for Null or Empty entries in the GeoX field	GeoX		241915	121368	118264	3104	50.17%
Incomplete GeoY	Completeness	This test checks for Null or Empty entries in the GeoY field	GeoY		241915	121368	118264	3104	50.17%
Incomplete Location Text	Completeness	This test checks for Null or Empty entries in the Location Text field	LocationText	●	241915	207	49	158	0.09%
Incomplete Service Type Label	Completeness	This test checks for Null or Empty entries in the Service Type Label field	ServiceTypeLabel	●	241915	0	0	0	0.00%
Incomplete Status	Completeness	This test checks for Null or Empty entries in the Status field	Status	●	241915	24	13	211	0.01%
Incomplete UPRN	Completeness	This test checks for Null or Empty entries in the UPRN field	UPRN	●	241915	121368	118264	3104	50.17%
Multiple addresses for same co-ordinates	Uniqueness	This test checks for the number of different addresses associated with the same co-ordinates (GeoX, GeoY)	GeoX, GeoY, LocationText	●	120547	8879	5427	3452	7.37%
Multiple addresses for same UPRN	Uniqueness	This test checks for the number of different addresses associated with the same UPRN	LocationText, UPRN	●	120547	8213	5082	3131	6.81%
Multiple co-ordinates for same address	Uniqueness	This test checks for the number of different co-ordinates associated with the same address	GeoX, GeoY, LocationText	●	241700	4340	3086	1254	1.80%
Anomalous Service Type Label	Accuracy	This test checks for any Service Type that is anomalous	ServiceTypeLabel	●	241915	0	0	0	0.00%
Anomalous Status	Accuracy	This test checks for any Status that is anomalous	Status	●	241915	0	0	0	0.00%
Invalid UPRN	Validity	This test checks that the UPRN is 12 characters	UPRN	●	120547	0	0	0	0.00%

4. Appendix B – Data Quality Dashboard

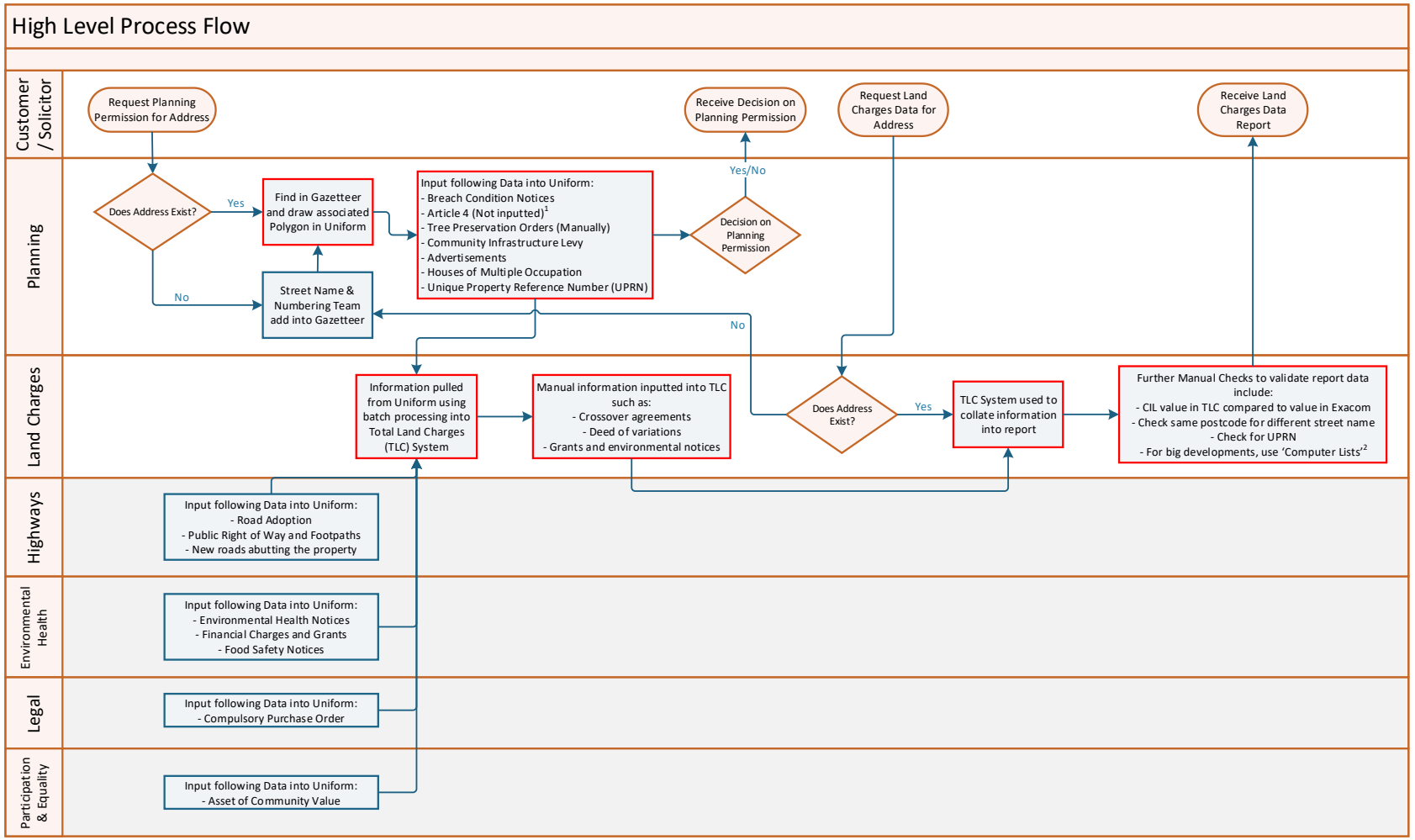
Below is a screenshot of the data quality dashboard created to show all the exceptions from the different tests. There is a summary page giving the high-level findings as well as RAG rating against the different data quality components (completeness, accuracy, validity and uniqueness) followed by a page for each component detailing each test and its exceptions.





5. Appendix C – High Level Process Flow

Below indicates the high-level data flow from entry by the Planning team to how the Local Land Charges team use the data. Boxes outlined in red are where we have identified issues within the process.



[1] Article 4 explains any planning restrictions in that area (e.g. it might be a conservation area) so the individual may not have any default allowed development rights and they have to always apply for planning permission for that area. There has been an action sitting with the planning team since September to put them into Uniform however this has not been completed resulting in the LLC team manually putting this into the report.

[2] Complicated property data is tracked away from Uniform and this data is maintained in word documents known as 'computer lists' and held on a shared drive. The data corrected in these documents is not necessarily loaded back into Uniform.

6. Appendix D: Definition of risk categories and assurance levels in the Executive Summary

Note: the criteria should be treated as examples, not an exhaustive list. There may be other considerations based on context and auditor judgement.

Risk Rating	
Critical ●	Immediate and significant action required. A finding that could cause: • Life threatening or multiple serious injuries or prolonged workplace stress. Severe impact on morale & service performance (e.g. mass strike actions); or • Critical impact on the reputation or brand of the organisation which could threaten its future viability. Intense political and media scrutiny (i.e. front-page headlines, TV). Possible criminal or high-profile civil action against the Council, members or officers; or • Cessation of core activities, strategies not consistent with government's agenda, trends show service is degraded. Failure of major projects, elected Members & Senior Directors are required to intervene; or • Major financial loss, significant, material increase on project budget/cost. Statutory intervention triggered. Impact the whole Council. Critical breach in laws and regulations that could result in material fines or consequences.
High ●	Action required promptly and to commence as soon as practicable where significant changes are necessary. A finding that could cause: • Serious injuries or stressful experience requiring medical many workdays lost. Major impact on morale & performance of staff; or • Significant impact on the reputation or brand of the organisation. Scrutiny required by external agencies, inspectorates, regulators etc. Unfavourable external media coverage. Noticeable impact on public opinion; or • Significant disruption of core activities. Key targets missed; some services compromised. Management action required to overcome medium-term difficulties; or • High financial loss, significant increase on project budget/cost. Service budgets exceeded. Significant breach in laws and regulations resulting in significant fines and consequences.
Medium ●	A finding that could cause: • Injuries or stress level requiring some medical treatment, potentially some workdays lost. Some impact on morale & performance of staff; or • Moderate impact on the reputation or brand of the organisation. Scrutiny required by internal committees or internal audit to prevent escalation. Probable limited unfavourable media coverage; or • Significant short-term disruption of non-core activities. Standing orders occasionally not complied with, or services do not fully meet needs. Service action will be required; or • Medium financial loss, small increase on project budget/cost. Handled within the team. Moderate breach in laws and regulations resulting in fines and consequences.
Low ●	A finding that could cause: • Minor injuries or stress with no workdays lost or minimal medical treatment, no impact on staff morale; or • Minor impact on the reputation of the organisation; or • Minor errors in systems/operations or processes requiring action or minor delay without impact on overall schedule; or • Handled within normal day to day routines; or • Minimal financial loss, minimal effect on project budget/cost.
Level of assurance	
Substantial ●	There is a sound control environment with risks to key service objectives being reasonably managed. Any deficiencies identified are not cause for major concern. Recommendations will normally only be Advice and Best Practice.
Reasonable ●	An adequate control framework is in place but there are weaknesses which may put some service objectives at risk. There are Medium priority recommendations indicating weaknesses, but these do not undermine the system's overall integrity. Any Critical recommendation will prevent this assessment, and any High recommendations would need to be mitigated by significant strengths elsewhere.
Limited ●	There are a number of significant control weaknesses which could put the achievement of key service objectives at risk and result in error, fraud, loss or reputational damage. There are High recommendations indicating significant failings. Any Critical recommendations would need to be mitigated by significant strengths elsewhere.
No ●	There are fundamental weaknesses in the control environment which jeopardise the achievement of key service objectives and could lead to significant risk of error, fraud, loss or reputational damage being suffered.

7. Appendix E: Analysis of findings

Area	Critical		High		Medium		Low		Total
	D	OE	D	OE	D	OE	D	OE	
Inaccurate and incomplete data held on the Uniform system	-	-	1	-	-	-	-	-	**1**
Inefficiencies throughout the planning application and LLC process	-	-	-	1	-	-	-	-	**1**
Total	**-**	**-**	**1**	**1**	**-**	**-**	**-**	**-**	**2**

Key:

- Control Design Issue (D) – There is no control in place or the design of the control in place is not sufficient to mitigate the potential risks in this area.
- Operating Effectiveness Issue (OE) – Control design is adequate; however, the control is not operating as intended resulting in potential risks arising in this area.

Timetable					
Terms of reference agreed:	**Fieldwork commenced:**	**Fieldwork completed:**	**Draft report issued:**	**Management comments received:**	**Final report issued:**
20/01/2020	29/01/2020	17/06/2020	25/06/2020	LLB stakeholders: 03/09/2020 Re stakeholders: 14/09/2020 Then subsequent discussions held	14/01/2021

8. Appendix F: Internal audit roles and responsibilities

Limitations inherent to the internal auditor's work

We have undertaken the review of '*Land Charges - Review of Planning Data Controls and Policies'*, subject to the limitations outlined below.

Internal control

Internal control systems, no matter how well designed and operated, are affected by inherent limitations. These include the possibility of poor judgment in decision-making, human error, control processes being deliberately circumvented by employees and others, management overriding controls and the occurrence of unforeseeable circumstances.

Specifically, we will not:

- Provide assurance over every area impacted by Planning data. Detailed testing will be performed on an agreed area of the Planning data lifecycle.
- Provide assurance over all aspects of the outputs of the Local Land Charges service.

Future periods

Our assessment of controls is for the period specified only. Historic evaluation of effectiveness is not relevant to future periods due to the risk that:

- the design of controls may become inadequate because of changes in operating environment, law, regulation or other; or
- the degree of compliance with policies and procedures may deteriorate.

Responsibilities of management and internal auditors

It is management's responsibility to develop and maintain sound systems of risk management, internal control and governance and for the prevention and detection of irregularities and fraud. Internal audit work should not be seen as a substitute for management's responsibilities for the design and operation of these systems.

We endeavour to plan our work so that we have a reasonable expectation of detecting significant control weaknesses and, if detected, we shall carry out additional work directed towards identification of consequent fraud or other irregularities. However, internal audit procedures alone, even when carried out with due professional care, do not guarantee that fraud will be detected.

Accordingly, our examinations as internal auditors should not be relied upon solely to disclose fraud, defalcations or other irregularities which may exist.