

# Internal Audit – London Borough of Barnet

Appendix 1



## ***Internal Audit Q4 Progress Report 1 January – 31 March 2023***



*Cross Council Assurance Service*

## 1.0 Summary

### 1.1 Purpose of this report

1.1.1 We are committed to keeping the Audit Committee up to date with Internal Audit progress and activity throughout the year. This summary has been prepared to update you on our activity since the last meeting of the Audit Committee and to bring to your attention any other matters that are relevant to your responsibilities.

### 1.2 Progress against the 2022/23 internal audit plan

1.2.1 We have completed 20 reviews in this current period and to date have delivered 91% of our combined 2022/23 annual internal audit programme. This is above the end of year target of 90% at the end of March and 100% by the end of April.

Please see Appendix A for further narrative on our performance indicators (PIs).

1.2.2 There were 4 'Limited' assurance reports issued in this period and covered in this report:

- **Staff Conduct Standards Compliance**
- **Recruitment Pre-Employment checks including Right to Work**
- **Menorah Foundation School**
- **Bell Lane School**

### 1.3 Findings of our Follow Up Work

1.3.1 We have commenced follow up work on all **critical and high priority actions** with an implementation date of 31 March 2023 or sooner. We have had discussions with management on the progress made in implementing actions falling due in this period and have sought evidence to support their response.

A total of 31 critical and high priority actions have been followed up in Q4:

- 16 actions have been confirmed as implemented (52%);
- 7 actions have been partially implemented (in Progress) (22%); and
- 8 actions have not been completed due to Re services transitioning back to LB Barnet (26%)

For the actions relating to Re (Regional Enterprise, the Council's Joint Venture with Capita), as the timeline for transfer was accelerated from the original agreed date of 1<sup>st</sup> October 2023 to 1<sup>st</sup> April 2023, it was agreed that in some cases the focus of the service needed to be preparing for staff and service transfer.

For those actions considered not viable pre-transfer, revised deadlines will be agreed with LBB who will now have to take forward the actions post-transfer.

<b>Critical and High priority actions: Follow-up Summary</b>	<b>Total</b>	<b>Implemented</b>	<b>In progress</b>	<b>Not Implemented</b>	<b>Not completed – Transition back to LB Barnet</b>
Total Number of Actions Tested	<b>31</b>	<b>16</b>	<b>7</b>	<b>-</b>	<b>8</b>

1.3.2 We also follow-up a sample of medium priority actions to confirm implementation.

A total of 15 medium priority actions have been followed up in Q4:

- 13 actions have been confirmed as implemented or closed (87%); and  
2 actions have been partially implemented (in Progress) (13%).

<b>Medium priority actions: Follow-up Summary</b>	<b>Total</b>	<b>Implemented</b>	<b>In progress</b>	<b>Not Implemented</b>	<b>Not completed – Transition back to LB Barnet</b>
Total Number of Actions Tested	15	<b>13</b>	<b>2</b>	<b>-</b>	<b>-</b>
<b>Total actions followed up in Q4</b>	<b>46</b>	<b>29</b>	<b>9</b>	<b>-</b>	<b>8</b>
%		<b>63%</b>	<b>20%</b>	<b>-</b>	<b>17%</b>

1.3.3 In total, 63% of actions followed up in Q4 have been confirmed as implemented at this time, which is below the target of 90%. A verbal update will be given to Audit Committee if any evidence of further progress is provided.

1.3.4 Until we have clear confirmation that the implementation of audit actions is at an appropriate level and that this is sustainable, we will maintain the risk rating as 16 against the following risk within the Assurance Group risk register:

ASS018 - Audit advice and/or agreed actions not being implemented could lead to a deterioration in the council's control environment resulting in the Head of Internal Audit providing a Limited Assurance Annual Opinion.

Progress against audit actions is summarised in more detail in Section 4.

## **1.4 Other Matters**

### **1.4.1 Cross borough working – Cross Council Assurance Service (CCAS) Apprenticeship Recruitment**

- As previously reported to the Audit Committee, in response to a number of vacancies within London Boroughs who are part of the CCAS framework, an innovative approach has been pioneered to provide a pathway for apprentices to achieve a Level 4 Internal Audit qualification. The ambition is to build a pool of talented individuals who are keen to develop a career in Public Sector Internal Audit.
- In September 2022, a total of nine apprentices were recruited across five Boroughs after a ‘blind’ recruitment campaign: Barnet, Barking & Dagenham, Lambeth, Lewisham and Waltham Forest.
- A further cohort of apprentices are due to be recruited in September 2023.
- The project has been shortlisted for an Institute of Internal Audit (IIA) Audit & Risk Award in the category of **Best Innovation in Training and Development**. The winners will be announced on 22<sup>nd</sup> June.

## **1.5 Recommendations**

- That the Audit Committee notes the progress made against our 2022/23 Internal Audit Programme.

## 2.0 Reports with significant impact issued since the previous meeting

### 2.1 Limited Assurance Reports

#### 2.1.1 Staff Conduct Standards Compliance

Number of Recommendations by risk Category	
High	Medium
1	4

#### Background and Scope

This review was undertaken as part of the 2021-22 Internal Audit and Anti-Fraud Strategy and Annual Plan approved by the Council's Audit Committee on 28 April 2021. The Executive Directors for Assurance and Strategy & Resources sponsored the review and relevant service leads within HR, Governance and the Corporate Anti-Fraud Team were jointly responsible for agreeing the Terms of Reference. The review took longer to complete than originally planned due to changes in staffing within the Internal Audit team.

In the wake of recent governance failings at a number of Local Authorities, leading to Public Interest reports being issued over Nottingham City Council (August 2020), the London Borough of Croydon (October 2020) and Northampton Borough Council (January 2021), it is clear that having a clear staff Code of Conduct which is understood and adhered to is a key building block of an appropriate culture for a local authority. Fighting Fraud and Corruption Locally (FFCL) 2020 is the updated counter fraud and corruption strategy for local government. It was adopted by Barnet's Audit Committee at their meeting on 28th April 2021, as part of the Internal Audit & Anti-Fraud Strategy and Annual Plan 2021-22. It provides a blueprint for a coordinated response to fraud and corruption perpetrated against local authorities with the support of those at the top.

The Strategy provides a checklist against which local authorities can benchmark themselves in order to identify how they can put the strategy into action. This was included in Appendix 2 of the Terms of Reference.

The key objectives of this internal audit review were to confirm that:

- The local authority has arrangements in place that are designed to promote and ensure probity and propriety in the conduct of its business.
- The local authority has put in place arrangements for monitoring compliance with standards of conduct across the local authority covering:
  - codes of conduct including behaviour for counter fraud, anti-bribery and corruption
  - register of interests
  - register of gifts and hospitality.

- Members and staff are aware of the need to make appropriate disclosures of gifts, hospitality and business. This is checked by auditors and reported to committee.

### Summary of findings

The Fighting Fraud and Corruption Locally (FFCL) strategy sets out five activity pillars for countering fraud in Councils which are Govern, Acknowledge, Prevent, Pursue and Protect.

The activity 'Govern' requires having robust arrangements and executive support to ensure anti-fraud, bribery and corruption measures are embedded throughout the organisation.

The local authority has arrangements in place that are designed to promote and ensure probity and propriety in the conduct of its business. There is a Code of Conduct, available for referral, which sets out the standards of behaviour expected of officers when carrying out the duties of their post. The Council Code of Conduct defines the requirements and processes for declaring, assessing and reporting conflicts of interest when they arise and declaring gifts, hospitality and sponsorship when received by officers in the course of undertaking their duties for the Council. It covers the declaration of family relationships, the declaration of any involvement/relationships with other organisations and describes the conduct expected when appointing and interacting with contractors. Embedding arrangements for compliance with the Code of Conduct therefore has a direct link to the 'Govern' activity of the FFCL strategy.

Our review confirmed that there were arrangements for declaring, reporting, reviewing/assessing and maintaining records:

- of conflicts of interest arising while undertaking duties; and
- of gifts/hospitality/sponsorships received while undertaking duties

The Council's Whistleblowing policy is another key process for reporting/identifying breaches in Code of Conduct. We are not aware of any reported breaches in relation to the above over the last 5 years. Where breaches have been noted, in line with the Whistleblowing policy these will be investigated by the Director of Assurance, Section 151 Officer/Director of Resources, the Chief or Deputy Chief Executive, the Monitoring Officer, the Assistant Director Counter Fraud, Community Safety & Protection, the Head of Internal Audit or the Head of Governance. The last significant related breach in the Council stemming from a whistleblowing incident was reported in November 2015 and was investigated by the Chief Executive and Director of Assurance. The breach involved a failure to address a conflict of interest in relation to a recruitment decision and illicit payments and led to an investigation resulting in an overhaul of the Service management and processes (Street Scene Operations Review – November 2015). We therefore have evidence that breaches of the Code of Conduct reported under the Council's Whistleblowing arrangements at the Council will be investigated and addressed, so supporting the 'Pursue' activity referred to in the FFCL.

The Council's Monitoring officer and Head of Governance have confirmed that the Code of Conduct is due to be included in the Council's Constitution as part of the next constitution review by May 2023 which will serve to raise its profile as a key council document. The Constitution sets out the parameters within which the Council should operate, how decisions are to be made and the procedures which are to be followed to ensure that the Council is efficient, transparent and accountable to residents.

This audit has identified one (1) High and four (4) Medium risk rated findings to improve arrangements:

- **Staff Code of Conduct - Declaration of interests (High):** We tested whether permanent and agency staff new starters completed declaration of interest forms and signed off as having read and understood the Council's Code of Conduct. We concluded from testing that starters did not consistently complete declaration of interest forms and did not consistently receive and sign-off as to having read and understood the Code of Conduct. We noted that agency workers complete confidentiality agreements which referred to them having to comply with the Code of Conduct but noted that they were not provided with the Code of Conduct when starting their contract. Processes for completing declarations of conflicts of interest and raising awareness of the Council's Code

of Conduct should therefore be improved to ensure that staff cannot claim ignorance of their responsibilities should instances of non-compliance with the Code of Conduct be detected at a later stage.

- **Staff Code of Conduct - Document review schedule and version controls (Medium):** There is no regular review process which assesses the Code of Conduct documents in order to incorporate recent changes in legislation and guidance prescribed to local authorities. While the Code of Conduct does have documented version controls, its most recent iteration (3.1) was last reviewed in 2016 (it was meant to be reviewed again in July 2018, however this was not done).
- **Training and Development – Nolan Principles of Public Life and the Barnet Corporate Induction event (Medium):** While the Staff Code of Conduct embodies the spirit of the Nolan Principles there is no formal definition of these tenets in any of the Council's induction or training narratives. If standards are present in theory only, then the culture of the organisation will not develop to ensure that fraud and associated unwanted behaviours are prevented. Regarding the Barnet Corporate Induction event, it has been mandatory for all permanent employees who started in October 2021 onwards to attend the Barnet Corporate Induction event. We noted 1/10 instances when a permanent starter had not attended the Barnet Corporate Induction event. Attendance for agency workers is not mandatory but is available if the line manager requests it. Key aspects of Council operation as covered in the induction event are therefore not being communicated to all starters (employees/ agency workers) at the Council. We reviewed the Barnet Corporate Induction event slides and noted that they referred to the Nolan principles but not the Code of Conduct specifically. We also noted another course called People Management 5. Code of Conduct which covered the Code but was not mandatory. Our view is that Code of Conduct should be referenced in mandatory training to ensure that all staff are aware of its requirements.
- **Staff Code of Conduct – Declaration of gifts, hospitality and sponsorship (Medium):** The Code of Conduct specifies the arrangements for declaring, reporting, reviewing and recording gifts/hospitality/sponsorships received. The related declaration form is available on the Intranet for use where necessary. We concluded that the number of declarations on the central register appeared to be low. Arrangements could be improved for communicating to further raise awareness of the Council requirement to declare and report gifts, hospitality and sponsorship when offers are received and for keeping the register of gifts/hospitality/sponsorships up to date.
- **Performance Reviews - Monitoring compliance with Code of Conduct (Medium):** There are no agreed Corporate targets linked to supporting compliance with the Code of Conduct embedded in the Council Performance Review process, similar to the Corporate target for completion of performance reviews which should be included as an objective in all performance appraisals. Therefore, a mechanism to facilitate routine council wide compliance monitoring is not being utilised, involving line managers reviewing and challenging their supervisees for compliance with the Code of Conduct, where applicable, as part of mid-year and year-end reviews.

Suitable actions have been agreed with management to address the identified issues. Actions will be followed up in Q1 and the outcome reported to the Audit Committee.

## 2.1.2 Recruitment - Pre-employment checks inc. Right To Work

Number of Recommendations by risk Category			
High	Medium	Low	Advisory
2	3	3	1

### Background and Scope

Fighting Fraud and Corruption Locally (FFCL) 2020 is the updated counter fraud and corruption strategy for local government, which has been adopted by the Council since April 2021. It provides a blueprint for a coordinated response to fraud and corruption perpetrated against local authorities with the support of those at the top. One core component of this strategy is that the local authority undertakes recruitment vetting of staff prior to employment by risk assessing posts and undertaking the checks recommended in FFCL 2020 to prevent potentially dishonest employees from being appointed.

As a result of the Covid-19 pandemic, multiple processes throughout the recruitment process had to move online as the Council adapted to the dynamically changing working environment. Pre-employment document checks, forming a component of this staff vetting process, were moved online, raising a concern over the ability to verify a document as genuine or the original.

In light of recent structural and partnership changes between the London Borough of Barnet (“the Council”) and Capita, the majority of the HR function was brought back in-house in January 2022, with Capita HR only continuing to deliver small elements of the service. The Council inherited an HR e-solutions suite for recruitment, Vacancy Filler, which was gradually implemented from 1 January and in full use from 1 July 2022 onwards.

As part of this review, Internal Audit reviewed the processes and controls surrounding pre-employment checks undertaken by the Council for both external hires and internal movers, along with the associated records held within Vacancy Filler and by Capita for such employees.

### Summary of findings

The Recruitment Team at the Council is a new team, established in January 2022, when the recruitment service was brought back in house. Since then, the team has embarked on improving and enhancing service delivery, which has included the development of formalised policy and procedure documents and the integration of a centralised pre-employment system, Vacancy Filler. Whilst these improvements have been critical in developing the control environment, and we noted that compliance improved over time during the period of testing (July – September 2022), this review has identified a number of significant issues and further areas of improvement to address both control design and operating effectiveness deficiencies of the controls identified. The Recruitment Team at the Council have been entirely engaged in the audit process and have demonstrated a clear commitment to addressing the issues identified.

This audit has identified two high, three medium, three low risk and 1 advisory finding.

We identified the following issues as part of the audit:

- **GDPR concerns (high risk)** - Pre-employment documents are retained within shared folders on file explorer, which is not a safe or secure location. These files could potentially be accessed by anyone in Capita, a third-party provider, and there are no access controls nor version /editing controls in place. All information received from the Council is stored, rather than only the information required to be retained. Personal data is deleted manually and there are no secondary checks or reviews performed to confirm relevant data has been deleted in a timely manner.



- **DBS renewals process and ownership (high risk)** - There are no documented procedure documents surrounding DBS renewals and oversight and responsibility for the administration and renewals of DBS is unclear. The Council does not have oversight of the status of current staff's DBS status.
- **Pre-employment check errors in Vacancy Filler (medium risk)** – As part of our review of Vacancy Filler, we selected a sample of 20 new hires from 1 July 2022 to 31 October 2022 and noted that for four out of 20 (20%) candidate records, pre-employment checks were completed after the start date and did not have the relevant risk assessment performed, as required per the Recruitment policy. We also noted administrative errors related to two candidate records.
- **Non-compliance with Recruitment Policy (medium risk)** - From a sample of 20 new hires from 1st July 2022 to 31 October 2022, one out of 20 (5%) had been onboarded directly by a hiring manager outside of the required Recruitment process and the required pre-employment checks had not been completed, including obtaining a DBS certificate.
- **SLaM (starters, leavers and movers) form DBS information (medium risk)** - SLaM form information does not explicitly detail when additional checks are not required including when DBS checks should not be conducted.

Suitable actions have been agreed with management to address the identified issues. Actions will be followed up in Q1 and the outcome reported to the Audit Committee.

### 2.1.3 Menorah Foundation School

Number of Recommendations by risk Category		
High	Medium	Low
2	5	4

#### Background and Scope

The audit of Menorah Foundation School was carried out as part of the planned School audits for 2022-23. The audit review covered the period April 2021 to November 2022.

Menorah Foundation School is a voluntary aided school with 370 pupils on role aged between 3 and 11 years of age. The school budgeted expenditure for 2022/23 is £3,231,996 with employee costs of £2,585,751 (80% of budgeted expenditure).

The school was assessed as 'Good' by OFSTED in June 2019.

A review of the ten recommendations reported in the previous audit report dated 27 June 2019 found that six recommendations had been partially repeated (Purchasing, Governance, Income, Payroll, Assets, VAT).

The aim of the audit is to provide assurance on key areas of financial management. The review covered all major systems within the school to ensure compliance with the Scheme for Financing Schools and the Barnet Financial Guide for Schools, including Barnet Contract Standing Orders for Schools.

The scope of the audit included assessment of the following:-

- adequacy of accounting, financial and other controls;
- compliance with established plans and procedures;
- the integrity and reliability of financial and other information;
- whether assets and other interests of the Council are properly safeguarded; and
- whether the use of resources achieves value for money.

In addition to the above, a review of the 'Schools Financial Values Standard' (SFVS) self-assessment was conducted to ensure that the self-assessment has been completed in line with requirements. The standard has been designed to assist schools in managing their finances and to give assurance that they have secure financial management in place.

### Summary of findings

Following our review, we were able to give 'Limited' Assurance to the school, noting two high, five medium and four low priority issues as part of the audit:

- **Banking (High rated)** – The School Business Manager who is responsible for the accounts was allowed to make payments with school funds using the Transferwise online platform with sole authority. The payments had been made monthly from January 2021 to November 2022. The Financial Guide for Schools states that sole authority for payments by the person responsible for the accounts represents an unacceptable risk and should not be allowed.
- **Purchasing (High rated)** – There should be an agreed process to confirm separation of duties. Committed expenses which have not yet been invoiced are not recorded to allow accurate budget monitoring. All invoices should be signed to confirm that goods/services have been received and the price charged on the invoice has been agreed to purchase order/agreed quotation prior to being passed for payment authorisation. Budget code should be recorded on the invoice and invoices paid by direct debit and debit card should be signed. Payments to individuals should be made through the payroll. A debit card is in use in school. No debit card policy was available to confirm what paperwork should be available to support use of the school debit card.
- **Governance (Medium rated)** – The financial management policy and procedures document should be updated and approved by Governors to include an agreed basis for amounts to be provided from the Governor's fund to reimburse the school account for 32 members of staff employed on the school payroll, employed to provide teaching in Jewish studies. The policy should include reference to income received by the Governors for nursery childcare that should be reimbursed to the school account. A debit card policy should be approved and included in the finance policy. The policy should state that any two of three authorised signatories can approve bank payments. Local authority reporting requirements should be updated in the policy. The pay policy should be updated annually.

- **Financial Planning (Medium rated)** – The school set a balanced budget for 2022/23. The school return sent to the local authority in November 2022 showed that the school will have expenditure in excess of income £268,433 at the end of the year 31 March 2023. The school is working to reduce costs and raise income to reach a balanced year end position.
- **Income (Medium rated)** – Paperwork was not available at the audit to confirm that the school collected all income due for school meals, and that this was banked, or transferred to the main school budget account from which school meal invoices were paid. The school was unable to provide a trips and journeys income record as required by the Barnet Financial Guide for schools.
- **Banking (Medium rated)** – The monthly bank reconciliation should be signed by the Headteacher. Outstanding items on the bank reconciliation should be cleared without delay. The school should bank cash received in school regularly to comply with the £500 maximum limit for petty cash held in school noted in the finance policy.
- **Payroll (Medium rated)** – Overtime claim forms were not signed by a senior member of staff prior to entry into the payroll portal. HR files did not include all required paperwork and proof that DBS checks have been completed was not recorded on the school single central record. Governors had not kept the school pay policy up to date and recorded decisions made on non-teaching staff pay scales. Teachers pay could not be agreed to the School teachers pay and conditions document in September 2022. Monthly monitoring of payroll against budget should be completed and reviewed.

Appropriate actions have been agreed with the school and a follow-up visit will be undertaken to confirm implementation of the high priority actions.

## 2.1.4 Bell Lane School

Number of Recommendations by risk Category		
High	Medium	Low
1	4	4

### Background and Scope

Background and Scope

The audit of Bell Lane School was carried out as part of the planned School audits for 2022-23. The audit review covered the period April 2021 to December 2022.

Bell Lane School is a community school with 431 pupils on role aged between 2 and 11 years of age. The provision for 2 year olds is for children who are entitled to receive a free early education. Attached to the school is a Children's Centre supporting families with children aged under 5. The budgeted expenditure for the School and Children's Centre for 2022/23 is £2,781,559 with employee costs of £1,907,489 (68% of budgeted expenditure).

The school was assessed as 'Requires Improvement' by OFSTED in October 2021.

A review of the eight recommendations reported in the previous audit report dated 28 November 2017 found that one recommendation had been partially repeated (Assets).

The aim of the audit is to provide assurance on key areas of financial management. The review covered all major systems within the school to ensure compliance with the Scheme for Financing Schools and the Barnet Financial Guide for Schools, including Barnet Contract Standing Orders for Schools.

The scope of the audit included assessment of the following:-

- adequacy of accounting, financial and other controls;
- compliance with established plans and procedures;
- the integrity and reliability of financial and other information;
- whether assets and other interests of the Council are properly safeguarded; and
- whether the use of resources achieves value for money.

In addition to the above, a review of the 'Schools Financial Values Standard' (SFVS) self-assessment was conducted to ensure that the self-assessment has been completed in line with requirements. The standard has been designed to assist schools in managing their finances and to give assurance that they have secure financial management in place.

## Summary of findings

Following our review, we were able to give 'Limited' Assurance to the school, noting one high, four medium and four low priority issues as part of the audit:

- **Purchasing (High rated)** –Throughout the period under review the school had not prepared purchase orders to evidence authorisation to purchase by a senior member of staff prior to order being placed. Committed expenses are not recorded to allow accurate budget monitoring. Invoices should be signed to confirm that goods/services have been received and the price charged on the invoice has been agreed to purchase order/agreed quotation prior to being passed for payment authorisation. Evidence that invoices for school meals were checked to school meal records prior to payment was not available at the audit. Procedures when using the school credit card and for orders placed on the school Amazon Business account should be reviewed to ensure a complete audit trail, separation of duties and proof of receipt of goods. From March 2022 to October 2022 purchases were made on the school credit card issued to a former member of staff who left school in February 2022.
- **Financial Planning (Medium rated)** – The school was able to set a balanced budget for 2022/23 when the funds allocated to the school and children's centre were combined. The school prepared a forecast at 30 September 2022 that shows that the school will have £26,127 deficit at 1 April 2023. The school must produce a forecast that shows that the school is able to return to an in year balanced budget position and present a balanced budget for the next three years.

- **Income (Medium rated)** – High level of school meal debt. Arrears for Breakfast/After school club and Nursery childcare. The school should receive payment in advance or on time to allow invoices for supply of meals and nursery costs to be paid. Reconciliation of money received for a school trip, including confirmation of amount of voluntary contributions not received was not reviewed by a senior member of staff.
- **Payroll (Medium rated)** – There should be sufficient staff in school so that changes to payroll are made in school with monthly checks evidenced. The external finance support team can then perform an independent check of payroll and monitor payroll costs to budget to ensure separation of duties. One HR file was found not to contain all information, and the Single Central record did not include the DBS details for one member of staff checked during the audit visit.
- **Assets (Medium rated)** – The IT inventory spreadsheet did not include sufficient information to comply with the Financial Guide for Schools. No evidence that an annual review was made every year was marked on the spreadsheet.

Appropriate actions have been agreed with the school and a follow-up visit will be undertaken to confirm implementation of the high priority actions.

### 3.0 Progress against plan

The table below represents a summary of the work that we have completed during the period 1<sup>st</sup> January 2023 to 31<sup>st</sup> March 2023 or that is currently underway.

Stage	Name of review	Report classification	Total findings	Ratings				
				Critical	High	Medium	Low	Advisory
<b>Q4 – 1 January– 31 March 2023</b>								
Complete	Recruitment - Pre-employment checks inc. Right To Work	Limited	9	-	2	3	3	1
Complete	Staff Conduct Standards Compliance	Limited	5	-	1	4	-	-
Complete	Menorah Foundation school	Limited	11	-	2	5	4	-
Complete	Bell Lane School	Limited	9	-	1	4	4	-
Complete	Registrars	Reasonable	7	-	-	3	4	-
Complete	Compulsory Purchase Orders and Emergency CHAPS Payments	Reasonable	3	-	-	2	1	-
Complete	Planning Service	Reasonable	4	-	-	2	1	1
Complete	Public Sector De-Carbonisation	Reasonable	3	-	-	2	1	-
Complete	Pension Contributions	Reasonable	2	-	-	2	-	-
Complete	Oakleigh School	Reasonable	6	-	-	5	1	-

Complete	Jewish Community Secondary School (JCoss)	Reasonable	7	-	-	5	2	-
Complete	St Michael's Catholic Grammar school	Reasonable	11	-	-	4	7	-
Complete	Wessex Gardens School	Reasonable	6	-	-	3	3	-
Complete	Woodcroft School	Reasonable	5	-	-	3	2	-
Complete	St Agnes' Catholic Primary School	Reasonable	5	-	-	2	3	-
Complete	Cyber Security - Third Party Security and Awareness	Exempt	-	-	-	-	-	-
Complete	Project Management Toolkit Awareness (replacement for Project Management Toolkit Compliance)	N/A	4	-	-	-	-	4
Complete	Transformation Programme Governance (Advisory) (Added to plan)	N/A	-	-	-	-	-	-
Complete	Supporting Families Programme – Payment by Results Q4	N/A	-	-	-	-	-	-
Complete	Biodiversity Grant	N/A	-	-	-	-	-	-
Total findings in Q4			<b>104</b>	<b>0</b>	<b>7</b>	<b>52</b>	<b>37</b>	<b>6</b>
Draft Report	Homes for Ukraine – Advisory review of processes	N/A						
Draft Report	Kickstart Programme	Reasonable						
Draft Report	Holy Trinity School	TBC						

Draft Report	National Non-Domestic Rates (NDR)	TBC						
Draft Report	Building Control	TBC						
Draft Report	Pardes House Primary school	TBC						
Draft Report	Parking – PCN Debt Recovery & Write offs	TBC						
Fieldwork	Parking Contract Monitoring	TBC						
Fieldwork	Disabled Facilities Grant – Risk Based Audit of Processes	TBC						
Fieldwork	Integra & HR Core Replacements - Advisory	TBC						
Fieldwork	Adult Social Care (ASC) Reform Board - Advisory	TBC						
Fieldwork	Schools Estates Project - Advisory	TBC						
Fieldwork	Estates – Building Compliance	TBC						
Fieldwork	DLUHC Grant for Covid Vaccine Champions	TBC						
Fieldwork	Facilities Management – Management of Corporate Assets	TBC						
Fieldwork	Schools Capital Programme	TBC						
Fieldwork	IT Disaster Recovery	TBC						
Fieldwork	Brent Cross - Compliance with Grant conditions	TBC						



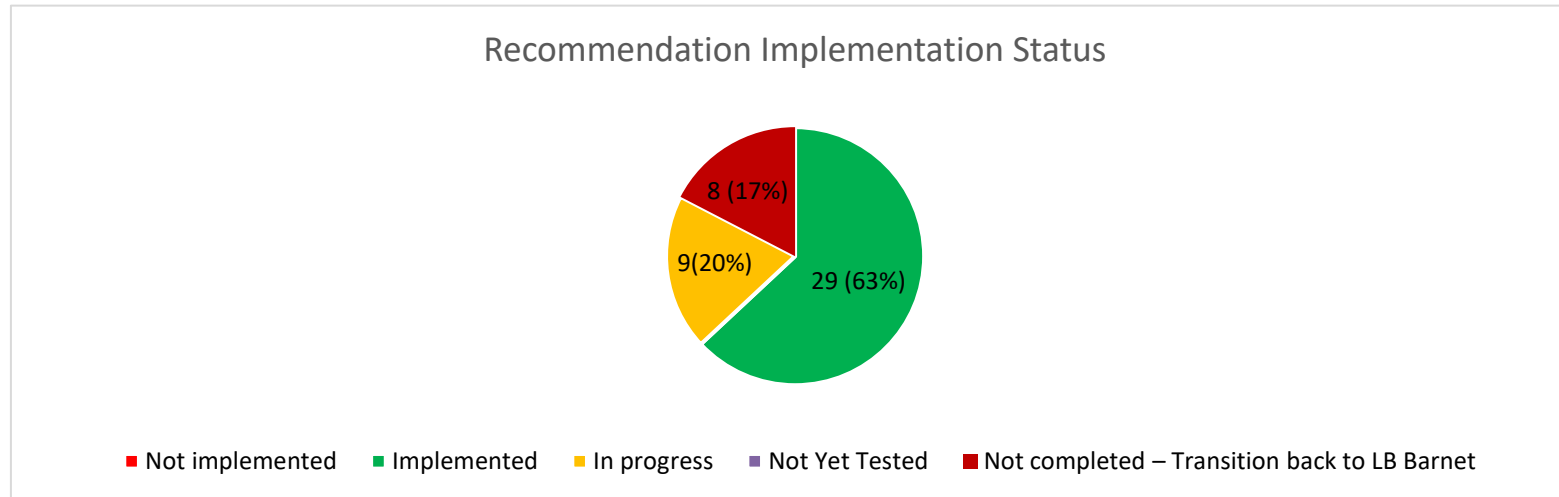
Fieldwork	EDI action plan delivery	TBC						
Fieldwork	Care Homes	TBC						
Fieldwork	Highways SPIRS - Advisory ADDED TO PLAN	TBC						
Planning	DSG Advisory Review - ADDED TO PLAN	TBC						
Planning (Fieldwork 2023 – 24)	Starters-Leavers-Movers (SLaM)	TBC						
Planning (Fieldwork 2023 – 24)	Sustainability: Flood Prevention and Electric Vehicle grants	TBC						
Planning (Fieldwork 2023 – 24)	Business Continuity	TBC						
Planning (Fieldwork 2023 – 24)	Mandatory Training	TBC						
<b>Changes to the Plan</b>								
Added	Biodiversity Grant							
Deferred	Trading Standards							
Cancelled	Financial Regulations Compliance							
Added at the request of the Section 151 Officer	DSG Advisory Review							

Added - To provide assurance that there is no conflict on the agreement of the final balance / cost on Highways SPIRs before the service comes over from Re.	Highways – SPIRS - Advisory								
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## 3.0 Follow Up

### 3.1 Summary

3.1.1 The wheel below demonstrates how many critical, high and medium priority actions due this period have been confirmed as being implemented, in progress, not implemented or have not yet been tested.



### 3.2 Outstanding actions

3.2.1 During this period we followed up 31 critical and high priority and 15 medium priority actions due by 31 March 2023. 29 actions are confirmed as implemented or closed, whilst a further 9 are in progress. 8 have not been completed due to Re services transitioning back to LB Barnet.

\* At the request of the Audit Committee a column has been added to show how many times the action has slipped i.e. not been implemented within the agreed timeframe. The colour key is as follows:

White = 1 (i.e. first-time non-implementation being reported)

Amber = 2 (i.e. second time non-implementation being reported)

Red = 3+ (i.e. at least third time non-implementation being reported)

### 3.2.2 Outstanding High priority actions

	Name of report and date issued	Agreed Action	Status (Not Implemented / In Progress / Due but not yet tested)	Owner	Due Date	Slippage*
<b>Strategic Director: Deputy Chief Executive</b>						
1.	Land Charges – Review of Planning Data Controls and Policies  <b>December 2020</b>	1.1 We will review our processes to better understand critical data items. We will identify existing data gaps and define desired data quality thresholds,	<b>Not Completed - Transition back to LBB</b> No further work proposed until post transfer when revised deadline will be agreed with LBB.	Transformation Manager	31/03/2021 Then 31/1/2022 Then 31/3/2023	3
2.	Land Charges – Review of Planning Data Controls and Policies  <b>December 2020</b>	1.2 We will define appropriate data quality metrics against which ongoing effectiveness can be assessed.	<b>Not Completed - Transition back to LBB</b> No further work proposed until post transfer when revised deadline will be agreed with LBB.	Transformation Manager	31/03/2021 Then 31/3/2022 Then 31/3/2023	3
3.	Land Charges – Review of Planning Data Controls and Policies  <b>December 2020</b>	1.4 We will create a data directory that would provide clarity over which data items are essential versus nice-to-have.	<b>Not Completed - Transition back to LBB</b> No further work proposed until post transfer when revised deadline will be agreed with LBB.	Transformation Manager	31/03/2021 Then 31/1/2022 Then 31/3/2023	3
4.	Land Charges – Review of Planning Data Controls and Policies	1.6 We will review other data inputs that feed into the LLC process taking into consideration	<b>Not Completed - Transition back to LBB</b> No further work proposed until post transfer when revised deadline will be agreed with LBB.	Transformation Manager	31/03/2021 Then 31/1/2022	3

	<b>December 2020</b>	the implications from this audit.			Then 31/3/2023	
5.	Land Charges – Review of Planning Data Controls and Policies  <b>December 2020</b>	1.8 Phase 3 of the action plan will be delivered, addressing critical data errors during 2021-22.	<b>Not Completed - Transition back to LBB</b>  No further work proposed until post transfer when revised deadline will be agreed with LBB.	Transformation Manager	31/03/2022 Then 31/1/2022 Then 31/3/2023	3
6.	Land Charges – Review of Planning Data Controls and Policies  <b>December 2020</b>	2.2 We will define data entry requirements and ensure they align with data quality policies.	<b>Not Completed - Transition back to LBB</b>  No further work proposed until post transfer when revised deadline will be agreed with LBB.	Transformation Manager	31/03/2021 Then 31/01/22 Then 31/3/2023	3
7.	Land Charges – Review of Planning Data Controls and Policies  <b>December 2020</b>	2.3 We will implement governance procedures to sustain data quality levels going forward, including formalised processes for updating data quality requirements as needed.	<b>Not Completed - Transition back to LBB</b>  No further work proposed until post transfer when revised deadline will be agreed with LBB.	Transformation Manager	31/03/2021 Then 31/3/2022 Then 31/3/2023	3
8.	Land Charges – Review of Planning Data Controls and Policies  <b>December 2020</b>	2.7 We will review priority records prior to 2017 to ensure CIL liabilities are correctly recorded. The	<b>Not Completed - Transition back to LBB</b>  No further work proposed until post transfer when revised deadline will be agreed with LBB.	Transformation Manager	31/03/2021 Then 31/1/2022 Then 31/3/2023	3

		<p>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.</p>				
<b>Strategic Director: Executive Director Children &amp; Young People</b>						
9.	<p>Coppetts Wood School</p> <p><b>April 2022</b></p>	<p><b>Purchasing</b></p> <p>b) The school will ensure that a purchase order is raised for all relevant goods and services, and this is approved by an authorised signatory. This expenditure will be recorded as a commitment to the school in a manner which allows the amount of committed expenditure to be accurately calculated at any time. An audit trail will be available which allows an item to be traced through from ordering through to payment of the invoice. The school business manager and finance assistant will clearly</p>	<p><b>In Progress – No further progress from Q3</b></p> <p>The action has not been progressed as an SBM has still not been appointed to lead on implementation of the action. Implementation has also been hampered as all office staff had left the school in February 2023 and many posts still remain unfilled. The Executive Head Teacher has been notified of evidence requirement Internal Audit would expect to consider the actions closed.</p> <p><b>Revised Due Date:</b> To be revisited 30 June 2023</p>	<p>Headteacher/School Business Manager/ Office and Catering staff/Finance assistant/ Governors</p>	<p>30 June 2022 Then 31/3/2023</p>	2

		initial on the purchase order form or the invoice that the invoice has been checked for accuracy of quantity, price and calculation against the original order. All goods and services will be checked against a delivery note, for quality and quantity. The check will be recorded (signed for) on the delivery note.				
10.	Coppetts Wood School  April 2022	<b>Purchasing</b>  c) The school will document the procedures for ordering catering supplies, ensuring at all times that a separation of duties exists, between purchase order request, purchase order approval and payment, sufficient budget is available, committed expenditure is recorded, and a record is kept of delivery to the school.	<b>In Progress– No further progress from Q3</b>  The action has not been progressed as an SBM has still not been appointed to lead on implementation of the action. Implementation has also been hampered as all office staff had left the school in February 2023 and many posts still remain unfilled. The Executive Head Teacher has been notified of evidence requirement Internal Audit would expect to consider the actions closed.  <b>Revised Due Date:</b> To be revisited 30 June 2023	Headteacher/School Business Manager/  Office and Catering staff/Finance assistant/  Governors	30 June 2022  Then 31/3/2023	2
11.	Coppetts Wood School	<b>Purchasing</b>  d) The school will approve a credit card	<b>In Progress– No further progress from Q3</b>	Headteacher/School Business Manager/	30 June 2022	2

	April 2022	policy and use of the school credit cards to ensure that all purchases are reviewed and executed in accordance with requirements as approved within the School's Finance Policy, ensuring at all times that a separation of duties exists between purchase order request, purchase order approval and online payment by credit card, sufficient budget is available, a record is kept of delivery to the school and that approved purchase orders and signed invoices are retained for each purchase for independent review and scrutiny where necessary.	The action has not been progressed as an SBM has still not been appointed to lead on implementation of the action. Implementation has also been hampered as all office staff had left the school in February 2023 and many posts still remain unfilled. The Executive Head Teacher has been notified of evidence requirement Internal Audit would expect to consider the actions closed.  <b>Revised Due Date:</b> To be revisited 30 June 2023	Office and Catering staff/Finance assistant/ Governors	Then 31/3/2023	
12.	Coppetts Wood School  April 2022	<b>Payroll</b>  c) Any overpayments to staff or former members of staff will be notified to the Headteacher. The school will keep a record of overpayments in the payroll file and ensure that amounts overpaid are repaid to the school and correcting	<b>In Progress – No further progress from Q3</b>  The action has not been progressed as an SBM has still not been appointed to lead on implementation of the action. Implementation has also been hampered as all office staff had left the school in February 2023 and many posts still remain unfilled. The Executive Head Teacher has been	School Business Manager/External finance officer/Headteacher/ Governors	22 July 2022  Then 31/3/2023	2



		entries are recorded in the school accounts.	<p>notified of evidence requirement Internal Audit would expect to consider the actions closed.</p> <p><b>Revised Due Date:</b> To be revisited 30 June 2023</p>			
13.	<p>Coppetts Wood School</p> <p><b>April 2022</b></p>	<p><b>Payroll</b></p> <p>d) All outstanding staff references will be requested and received. References will be requested at the point of recruitment, and receipt recorded clearly on the single central record.</p>	<p><b>In Progress – No further progress from Q3</b></p> <p>The action has not been progressed as an SBM has still not been appointed to lead on implementation of the action. Implementation has also been hampered as all office staff had left the school in February 2023 and many posts still remain unfilled. The Executive Head Teacher has been notified of evidence requirement Internal Audit would expect to consider the actions closed.</p> <p><b>Revised Due Date:</b> 30 June 2023</p>	<p>School Business Manager/External finance officer/Headteacher/ Governors</p>	<p>22 July 2022</p> <p>Then 31/3/2023</p>	2
14.	<p>St James Catholic High School</p> <p><b>December 2022</b></p>	<p>The school will comply with the scheme for financing schools. The school will seek guidance from the local authority and return funds to the local authority bank account for outstanding energy costs if this is the</p>	<p><b>In Progress – Substantial Progress</b></p> <p>The School Business Manager (SBM) confirmed on 27/01/2023 that £283,000 was transferred to the main bank account. Awaiting evidence to verify this.</p> <p><b>Revised Due Date:</b> 30 April 2023</p>	<p>School Business Manager</p>	<p>31/01/2023</p>	1

		correct accounting treatment.				
15.	Brunswick Park School  September 2022	<p><b>Purchasing</b> All staff will be reminded that school purchases should be paid direct from the school bank account. Where a member of staff makes a purchase using their own credit card and requests reimbursement then proof of delivery to the school of goods purchased should be provided to ensure the reimbursement of purchase cost is authorised by the Executive Headteacher. If the school identifies that purchases can only be made on a credit card where the value of the purchases exceed the credit limit on the current school credit card, the Governors will approve an application for a further credit card linked to the school bank account in the name of the school. The school credit card policy and procedures will be updated to ensure a complete audit trail for items purchased using</p>	<p><b>In Progress – Reasonable Progress</b></p> <p>The SBM has confirmed that LBB have increased the limit on the credit card for the school.</p> <p>Once the first credit card statement has been received and provided to Internal Audit with the new higher limit noted on the summary statement page, the action will be considered implemented.</p> <p><b>Revised Due Date:</b> 30 April 2023</p>	School Business Manager/Executive Headteacher/Governors	30-Sep-22 Then 31/3/2023	2

the school credit card and proof of receipt of goods to school.

### 3.2.3 Outstanding medium priority actions

	Audit Title	Audit Date	Ref	Finding	Action	Responsible officer	Due date	Progress report for Audit Committee end Q4
1.	Premises, Licensing and Gambling <b>May 2022</b>	30/05/2022	5a	Policies and Procedures – Documentation and Version Control	a) The Group Manager will ensure that the Gambling process and procedure is updated and approved.	Group Manager: Regulatory Services	31/08/2022	14 procedures have been updated as part of the revision of all Policies and Procedures (total 179) in priority order. To complete the update of all gambling procedures <b>Revised due date: 1 July 2023</b>
2.	Premises, Licensing and Gambling <b>May 2022</b>	30/05/2022	5b	Policies and Procedures – Documentation and Version Control	b) Management will complete the review of all the procedures and update them accordingly.	Group Manager: Regulatory Services	31/08/2022	50 procedures have been updated as part of the revision of all Policies and Procedures (total 179) in priority order. To complete the update of all procedures <b>Revised due date: 31 July 2023</b>

### 3.3 Completed actions

3.3.1 During this period we followed up 16 critical and high priority and 13 medium priority actions which are deemed to have been implemented, superseded or closed. These are listed below:

#### 3.3.2 Completed critical and high priority actions

	Name of report	Agreed Action	Owner	Due Date
1.	Danegrove Primary School <b>June 2021</b>	3.2 The school will correct accounting entries for VAT reclaimed which was not supported by a valid VAT invoice, in line with advice from the Local authority.	Bursar/School Business Manager/Headteacher/Governors	31 May 2021 Then 30 April 2022 Then 30 September 2022 Then 31 March 2023
2.	Danegrove Primary School <b>June 2021</b>	4.3 The school will calculate the cost of paying casual staff employed for the school after-school playscheme during the period when no income was received by the school, as the playscheme was closed.	Bursar/Headteacher/ Governors	30 June 2021 Then 30 April 2022 Then 30 September 2022 Then 31 March 2023
3.	Danegrove Primary School <b>June 2021</b>	5.2 The school will complete monthly salary monitoring to comply with the financial guide for schools.	Bursar/Headteacher/ Governors	30 June 2021 Then April 2022 Then 30 September 2022 Then 30 September 2022 Then 31 March 2023

4.	Danegrove Primary School <b>June 2021</b>	6.2 All new contracts issued will refer to Unified Reward terms and conditions. Contracts for non-teaching staff employed after April 2017 will be checked to ensure that they contain the correct terms and conditions.	Bursar/School Business Manager/Headteacher/Governors	23 July 2021 Then 30 April 2022 Then 30 September 2022 Then 31 March 2023
5.	Danegrove Primary School <b>June 2021</b>	6.5 Information to support the grant claim under the Coronavirus Job Retention Scheme will be filed.	Bursar/School Business Manager/Headteacher/Governors	23 July 2021 Then 30 April 2022 Then 30 September 2022 Then 31 March 2023
6.	Danegrove Primary School <b>June 2021</b>	6.7 The school will complete monthly salary monitoring to comply with the financial guide for schools.	Bursar/School Business Manager/Headteacher/Governors	23 July 2021 Then 30 April 2022 Then 30 September 2022 Then 31 March 2023
7.	Local Land Charge output review <b>August 2022</b>	1a. Local Land Charge Team and Finance will review their arrangements regarding reconciliations of payments made for LLC searches to ensure there is clarity regarding money paid to the Council, and there is a full audit trail of this process. The review will include documenting how the budget holder is notified that the monies expected have been accounted for in Integra. This will be documented in a process note.	Finance Manager - Resources, LBB Group Manager – Private Sector, Housing & Local Land Charges, Re	30 September 2022 Then 31 October 2022 Then 31 March 2023

8.	Local Land Charge output review <b>August 2022</b>	1b. A flow chart will be created clearly detailing how the income from different LLC searches is received by the Council and then treated once the payment has been accounted for.	Finance Manager - Resources, LBB  Group Manager – Private Sector, Housing & Local Land Charges, Re	30 September 2022  Then 31 October 2022  Then 31 March 2023
9.	Land Charges - Review of Planning Data Controls and Policies <b>December 2020</b>	1.3 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.	Head of Organisational Insight & Intelligence	31 March 2021  Then 31 October 2021  Then 31 March 2022  Then 30 September 2022  Then 31 March 2023
10.	Land Charges - Review of Planning Data Controls and Policies <b>December 2020</b>	2.6 We will develop a communication plan to present and share data quality initiatives and sustaining activities between the different teams.	Head of Organisational Insight & Intelligence	31 March 2021  Then 31 October 2021  Then 31 March 2022  Then 30 September 2022  Then 31 March 2023
11.	St James Catholic High School <b>December 2022</b>	1c. The school will seek to resolve the position with the suppliers of heating as soon as possible so that regular payment of bills for energy used can be resumed.	School Business Manager/ Headteacher/Governors	31 March 2023
12.	Premises, Licensing and Gambling  <b>May 2022</b>	1b) Inspection reports will be documented, signed by the inspector and the reviewer and be uploaded onto the database for future reference.	Group Manager: Regulatory Services - Regulatory Services	30 August 2022  Then 30 December 2022

				Then 31 March 2023
13.	Premises, Licensing and Gambling  <b>May 2022</b>	2a) Management will review the debtors and ensure that unrecoverable debts are written off to ensure accuracy of the debt lists.	Group Manager: Regulatory Services - Regulatory Services	30 August 2022 Then 30 November 2022 Then 31 March 2023
14.	Premises, Licensing and Gambling  <b>May 2022</b>	2b) The PLG team will review the 64 cases of re-issued invoices and ensure that surrendered or cancelled licences are removed from the database to eliminate the re-occurrence of these erroneous invoices.	Group Manager: Regulatory Services - Regulatory Services	30 August 2022 Then 30 November 2022 Then 31 March 2023
15.	Premises, Licensing and Gambling  <b>May 2022</b>	2c) Any customers whose invoice is cancelled, written-off or stopped before the debt materialises or goes bad in previous year will be asked to pay the debt before a licence is reinstated.	Group Manager: Regulatory Services - Regulatory Services	30 August 2022 Then 30 November 2022 Then 31 March 2023
16.	Premises, Licensing and Gambling  <b>May 2022</b>	2d) The PLG team will ensure that where services and therefore invoicing can be stopped due to licences being suspended, that this is actioned in a timely manner, as agreed in the January 2020 Accounts Payable audit	Group Manager: Regulatory Services - Regulatory Services	30 August 2022 Then 30 November 2022 Then 31 March 2023

### 3.3.3 Completed medium priority actions

	<b>Audit Title</b>	<b>Audit Date</b>	<b>Ref</b>	<b>Finding</b>	<b>Action</b>	<b>Responsible officer</b>	<b>Due date</b>
1.	Commercial Rents and Leases Renewal Audit	12/08/2022	5a	Lease and Letting Renewals: Legacy Rents and Leases	a) LBB management will facilitate a reconciliation of properties and liaise with CSG to determine properties where legacy rents and leases apply and ensure they are captured and listed for review.	Acting Head of Property Services, CSG	30/12/2022 Then 31/3/2023
2.	Commercial Rents and Leases Renewal Audit	12/08/2022	6a	Lease and Letting Renewals: Insurance of Property	a) There will be a regular meeting, of a frequency to be agreed between the insurance team and the Property Services and Valuation team, for the resolution of insurance issues. As part of this, the Property Services and Valuation team and the Insurance team will agree and adopt the best approach of receiving information from each other.	Acting Head of Property Services, CSG	30/12/2022 Then 31/3/2023



3.	Commercial Rents and Leases Renewal Audit	12/08/2022	8a	Process and Procedures:	<p>The Rent Review by Contractor CSG and Rent Review In-House CSG Estates processes will be formalised and version-controlled as appropriate.</p> <p><b>Note:</b> Action closed as Partly Implemented and Head of Property and Portfolio Management confirmed the final actions no longer a priority pre-transfer</p>	CSG Head of Property Services and Valuation	31/8/22 Then 31/12/22 Then 31/3/2023
4.	Commercial Rents and Leases Renewal Audit	12/08/2022	8b	Process and Procedures:	<p>The Head of Property Services and Valuation will produce a word version of the procedures for reference purposes, and to reduce the risk of knowledge loss or gaps in knowledge if experienced staff leave the team.</p> <p><b>Note:</b> Action closed as Partly Implemented and Head of Property and Portfolio Management confirmed the final actions no longer a priority pre-transfer</p>	CSG Head of Property Services and Valuation	30/09/2022 Then 31/12/22 Then 31/3/2023

5.	Parking - PCN Cancellations 2019-20	15/09/2021	2f	Cancelling / Issuing Blue Badge PCNs without CAFT Awareness	f) CAFT and Parking will work together to review the training that NSL Civil Enforcement Officers (CEOs) are receiving on identification of potential Blue Badge misuse.	Assistant Director, Parking	31/10/2021 Then 30/6/22 Then 31/12/22
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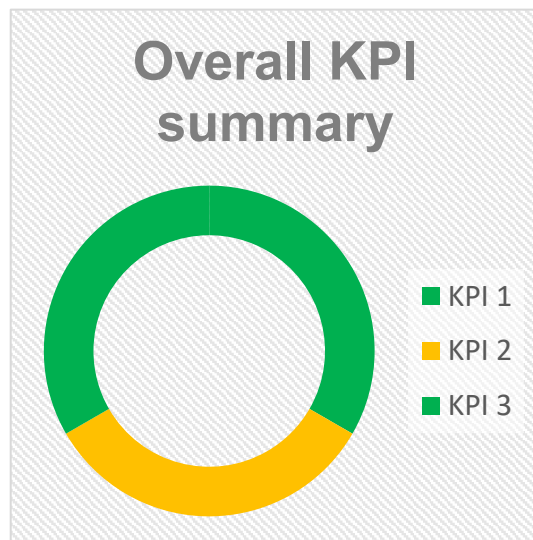
6.	Public Sector Equality Duty compliance	Q1 2019/20	1b	<p>The following issues were noted:</p> <ul style="list-style-type: none"> <li>• The Public Sector Equality Duty (PSED) states that equalities objectives should be updated at least every four years.</li> <li>• A comparison of the indicators agreed at Cabinet Resources Committee on 24 June 2013 to the Equalities Annual Report and the Cumulative Equalities Impact Assessment (CEIA) shows that the vast majority of the indicators agreed are not directly reported on.</li> <li>• Some of the measures (particularly those agreed at delivery unit level) are not detailed enough about baselines, proposed outcomes and measurement criteria to allow progress against them to be reported against.</li> <li>• The Annual Equalities Report includes an Equalities Action Plan. We noted that there is no reporting on the outcome of the prior year action plan, meaning that it is not possible to use this as a means of tracking compliance with the PSED.</li> </ul>	<p>A regular (at least four yearly) review of the Council's SEO and supporting indicators will be scheduled and responsibility for this task clearly allocated. This should ideally form part of the Council's corporate planning cycle</p>	<p>Head of Performance and Risk</p>	<p>Q1 2019/20  Then 31/3/23</p>
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7.	Premises, Licensing and Gambling	30/05/2022	3a	Comprehensive Licensing – Data update	a) A timetable will be agreed for ensuring the ongoing update of the database. This will involve updating information related to surrendered licences, cancelled licences, or transferred licences.	Regulatory Services Director	30/08/2022 Then 31/10/22 Then 31/3/23
8.	Premises, Licensing and Gambling	30/05/2022	3b	Comprehensive Licensing – Data update	b) The PLG team will ensure that the Uniform database is reconciled annually to confirm that all surrendered and cancelled licences have been removed.	Regulatory Services Director	30/08/2022 Then 31/12/22 Then 31/3/23
9.	Premises, Licensing and Gambling	30/05/2022	3c	Comprehensive Licensing – Data update	c) The reconciliation documents will be signed by the officer that reconciled it and the senior officer that reviewed the correctness of the process.	Regulatory Services Director	30/08/2022 Then 31/12/22 Then 31/3/23
10.	Premises, Licensing and Gambling	30/05/2022	4a	Invoices and Payments: Debt Recovery	a) The Premises Licensing and Gambling team will implement a process to provide authorisation for the AR team every month to take recovery action against unpaid invoices when the premises cease trading.	Regulatory Services Director	30/07/2022 Then 31/12/22 Then 31/3/23

11.	Premises, Licensing and Gambling	30/05/2022	4b	Invoices and Payments: Debt Recovery	b) The PLG team will ensure that all cancelled and surrendered licences are removed from its database and customers are not invoiced in subsequent years.	Regulatory Services Director	30/07/2022 Then 31/12/22 Then 31/3/23
12.	Premises, Licensing and Gambling	30/05/2022	4c	Invoices and Payments: Debt Recovery	c) The PLG team will inspect the 19 sites where invoices have been returned as 'Gone away'.	Regulatory Services Director	30/06/2022 Then 31/12/22 Then 31/3/23
13.	Premises, Licensing and Gambling	30/05/2022	5c	Policies and Procedures – Documentation and Version Control	c) Management will document roles and responsibilities in the current Premises, Licensing and Gambling operation.	Regulatory Services Director	31/08/2022 Then 31/1/23 Then 31/3/23

# *Appendices*

## Appendix A: Key performance indicators (KPIs)



**KEY:**

Fully Achieved

Partially Achieved

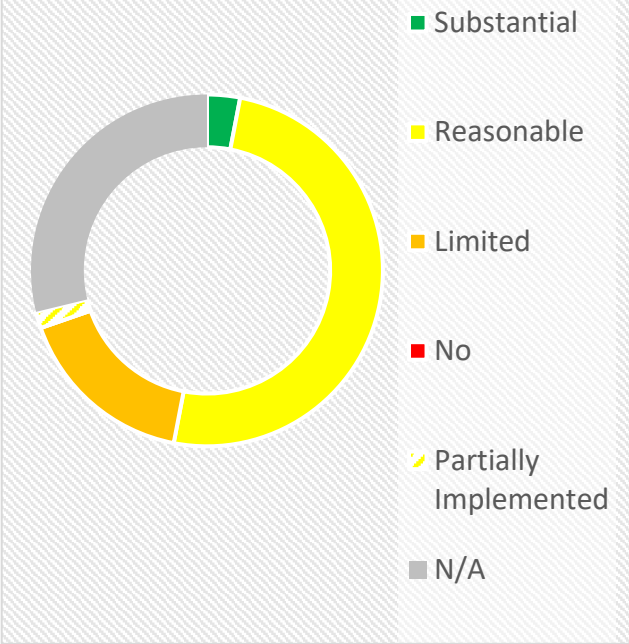
Not Achieved

N/A



KPI	Target	Results	Comment										
1. % of Plan delivered	Q1 to Q4 March ending Cumulative 90%	91%	<p>Work in progress is incorporated as follows:</p> <table border="1"> <tr> <td>Not Started</td> <td>0%</td> </tr> <tr> <td>Planning</td> <td>20%</td> </tr> <tr> <td>Fieldwork</td> <td>50%</td> </tr> <tr> <td>Draft Report</td> <td>90%</td> </tr> <tr> <td>Complete</td> <td>100%</td> </tr> </table> <p>Applying these %s to work in progress shows that we have delivered 91% of our plan for the year against a Q4 target to end of March of 90%.</p> <p>Up to 50% = Not Achieved 51% - 94% = Partially Achieved 95% = Fully Achieved</p>	Not Started	0%	Planning	20%	Fieldwork	50%	Draft Report	90%	Complete	100%
Not Started	0%												
Planning	20%												
Fieldwork	50%												
Draft Report	90%												
Complete	100%												
2. Verification that at least 90% of Critical and High Risks have been mitigated by management at the time of follow up	90%	63%	<p>0-49% = Not Achieved 50-89% = Partially Achieved 90% = Fully Achieved</p>										
3. Average customer satisfaction score for year to meet or exceed acceptable level for at least 85% of completed surveys	85%	100%	<p>0-49% = Not Achieved 50-84% = Partially Achieved 85% = Fully Achieved</p>										

# Assurance Ratings



<p><b>4. % of reports year to date achieving:</b></p> <ul style="list-style-type: none"> <li>•Substantial</li> <li>•Reasonable</li> <li>•Limited</li> <li>•No Assurance</li> <li>•Partially Implemented</li> <li>•Implemented</li> <li>•N/A</li> </ul>	<p><b>N/A</b></p>	<p><b>3%</b> <b>50%</b> <b>17%</b> <b>0%</b> <b>2%</b> <b>0%</b> <b>29%</b></p>	
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