

**Report to: Audit and Governance Committee, 20<sup>th</sup> September 2023**

**Report of: Head of Internal Audit Shared Service, Worcestershire  
Internal Audit Shared Service**

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**Subject: INTERNAL AUDIT PROGRESS REPORT FOR 2023/24**

**1. Recommendation**

**1.1 That the Committee note the report.**

**2. Background**

- 2.1 To provide an update on Internal Audit's progress towards meeting its objectives as set out in the audit plan for 2023/24.
- 2.2 The Council is required under Regulation 6 of the Accounts and Audit Regulations 2018 to "maintain in accordance with proper practices an adequate and effective system of internal audit of its accounting records and of its system of internal control".

**3. Summary of Activity**

- 3.1 A rolling testing programme on Debtors, Creditors and Payroll has been taking place during Q1 and Q2. Further testing in planned through Q3 with the results reported before Committee in Q4.
- 3.2 Several 2023/24 reviews were ongoing as of 31<sup>st</sup> August 2023. Four were ongoing, two were at clearance and one at draft report stage.
- 3.3 Follow Up work has been continuing as part of the core financial and ICT reviews.

**4. 2022/23 Internal Audit Plan Residual Reports**

- 4.1 There have been three 2022/23 audit reports finalised since the last progress report:
  - Planning Applications - Customer Journey
  - Payroll
  - GDPR (Training)
- 4.2 The following reviews are at draft report stage awaiting final management sign off:
  - Treasury Management (Full assurance)
  - Council Tax (Moderate Assurance)
  - NNDR (Moderate Assurance)

- Benefits (Moderate Assurance)
- ICT (Moderate Assurance)
- Data Quality PI's (specific assurance not assigned due to review)
- Project Management (awaiting confirmation)

## **5. 2023/24 Internal Audit Plan**

- 5.1 Audits that have commenced and are currently at planning, testing, clearance or draft report stage include:
- Bereavement (Draft Report)
  - Performance Measures (Clearance)
  - Procurement (Museums) (Clearance)
  - Debtors
  - Creditors
  - Payroll
  - Treasury Management
- 5.2 As work on the audits indicated above in paragraph 5.1 is classed as on-going or awaiting a management response a final 'Assurance' level will be assigned on completion along with the appropriate report being brought before the next available Committee.
- 5.3 Critical review audits are designed to add value to an evolving Service area. Depending on the transformation that a Service is experiencing at the time of a scheduled review a decision is made regarding the audit approach. Where there is significant change taking place due to transformation, restructuring, significant legislative updates or a comparison required a critical review approach will be used. To assist the service area to move forward, challenge areas will be identified using audit review techniques. The percentage of critical reviews will be confirmed as part of the overall outturn figure for the audit programme. To date, no critical review audits have been undertaken during 2023/24.

## **6. National Fraud Initiative (NFI)**

- 6.1 WIASS provided a supporting role for all the Partners regarding the NFI exercise. All the 2022/23 data sets were uploaded by the deadlines and the matches received. Investigations regarding matches are being undertaken by the relevant Service area with appropriate action taken. Further uploads will be required November 2023 onwards.

## **7. Follow-Up Audits**

- 7.1 Follow up reviews are an integral part of the audit process. There is a rolling programme of review that is undertaken to ensure that there is progress with the implementation of the agreed action plans. The outcomes of the follow up reviews are reported in full at Appendix 3, where applicable, so the general direction of travel and the risk exposure can be considered by Committee. Any material exceptions arising from audit 'follow up' will be brought to the attention of the Audit Committee. There are no material exceptions to report.

## **8. Risk Management**

- 8.1 Embedding the risk process continues and Committee will be appraised of the key risk areas on a regular basis. The Pentana system continues to be used to capture and report on risk. Regular reporting has been established regarding risk information with updates being brought before this Committee as well as being presented before the Policy and Resources Committee. Risk registers are now well established for Services and are complemented by the corporate risk register. Key risks are also discussed at CMT level for business resilience and planning purposes.

## **9. Independence**

- 9.1 WIASS delivers the audit programme in conformance with the International Standards for the Professional Practice of Internal Auditing (ISPPA) as published by the Institute of Internal Auditors. WIASS recognise there are other review functions providing other sources of assurance (both internally and externally) over aspects of the Council's operations. Where possible WIASS will seek to place reliance on such work thus increasing the internal audit overall coverage. WIASS confirms it acts independently in its role as internal audit and applies safeguards where there is any potential for conflict of interest.

## **10. Appendices**

- 10.1 Appendix 1 shows a summary of days delivered for the 2023/24 Internal Audit Plan. The figures are for the period 1<sup>st</sup> April 2023 to the 31<sup>st</sup> August 2023.
- 10.2 Appendix 2 shows the progress and delivery against the indicative plan for 2023/24.
- 10.3 Appendix 3 provides the Committee with the 'Follow Up' audit report confirming recommendation implementation progress by management and identifying any exceptions.
- 10.4 Appendix 4 provides the Committee with copies of the finalised reports for 2022/23.

<b>Ward(s):</b>	<b>N/A</b>
<b>Contact Officer:</b>	<b>Andy Bromage, Tel: 01905 722051</b>
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<b>Background Papers:</b>	<b>None</b>

**Delivery against Internal Audit Plan for 2023/24  
on 31<sup>st</sup> August 2023**

<b>Planned Days</b>	<b>Audit Budgets 2023/24</b>	<b>Actual Days Used 2023/24</b>
Financials	53	7
Corporate Work	53	15
Systems Audits (Note 1)	124	62
<b>Sub total</b>	<b>230</b>	<b>84</b>
Audit management meetings Corporate meetings / reading Annual plans, reports and Audit Committee support	70	13
<b>Sub total</b>	<b>70</b>	<b>13</b>
Other chargeable (Note 2)	0	0
<b>TOTAL Audit Days</b>	<b>300</b>	<b>97</b>

Audit days used are rounded to the nearest whole.

Note 1:

'Systems Audits' include budgets which are used throughout the year as well as those budgets which are used for specific events (e.g. investigations/NFI Administration) on a draw down basis therefore the amount of days used can fluctuate across the quarters and can result in budgets not being fully used or being overspent due to additional resource being required.

Note 2:

'Other chargeable' days equate to times where there has been, for example, significant disruption to the IT provision resulting in lost productivity.

**APPENDIX 2**

<b>Audit Area</b>	<b>Corporate Link</b>	<b>Risk Register link</b>	<b>Indicative Date</b>	<b>2023/24 Days</b>	<b>Current Position</b>	Notes
<b>Financial Services</b>						
Debtors ( incl advance payments)	Underpins City Plan requirements	CRK-002a	Rolling Programme	10	Testing underway	Light touch
Main Ledger/Budget Monitor/Bank Rec	Underpins City Plan requirements	CRK-002a	Rolling Programme	9	To commence Q3	Light touch
Creditors#	Underpins City Plan requirements	CRK-002a	Rolling Programme	0	Testing underway	Incl. in MHDC plan
Payroll	Underpins City Plan requirements	CRK-002a	Rolling Programme	10	Testing underway	Light touch
Treasury Management	Underpins City Plan requirements	CRK-002a	Rolling Programme	4	Testing underway	Light touch
<b>Sub Total</b>				<b>33</b>		
Council Tax*	Underpins City Plan requirements	FS-SRK-007	Q3	6	To commence Q3	partner split budget
Benefits*	Underpins City Plan requirements	FS-SRK-007	Q3	8	To commence Q3	partner split budget

<b>Audit Area</b>	<b>Corporate Link</b>	<b>Risk Register link</b>	<b>Indicative Date</b>	<b>2023/24 Days</b>	<b>Current Position</b>	Notes
NNDR*	Underpins City Plan requirements	FS-SRK-007	Q3	6	To commence Q3	partner split budget
<b>TOTAL</b>				<b>53</b>		
<b>Corporate (incl CP&amp;S)</b>						
(IT Audit) Information Management & Cloud Services	Underpins City Plan requirements	CRK-012	Q2, Q4	6	To commence Q4	South Worcestershire Focus
Project Management	Underpins City Plan requirements	HoS	Q3	10	To commence Q3	PM leaving & embedding of new system
Asset Ownership	Sustaining and Improving our Assets	CRK-018	Q3	8	To commence Q3	Phones – linking to piece of work Strategy are to do
Performance Data	Underpins City Plan requirements	HoS	Q1	5	Clearance Stage	Source data assurance
GDPR (Rolling Plan)	Underpins everything	HoS	Q4	8	To commence Q4	
Grants (Incl. Member Grants, Homes for Ukraine)	Stronger and Connected Communities	CRK-002a	Rolling Programme	10	To commence Q2 and ongoing requirements	£2k Member grants, adhoc grant requirements
Disabled Facilities Grants (limited scope - grant issue sign off)	Stronger and Connected Communities	Statutory requirement for the provision of grant	Q2		Working with Millbrook & Worcestershire County Council	Annual requirement

<b>Audit Area</b>	<b>Corporate Link</b>	<b>Risk Register link</b>	<b>Indicative Date</b>	<b>2023/24 Days</b>	<b>Current Position</b>	Notes
SUB TOTAL				53		
<b>Other Systems Audits</b>						
<b>Community</b>						
Car parking	Stronger and Connected Communities	CS-SRK-004	Q4	15	To commence Q4	Cttee Chair Request
<b>Operations</b>						
Bereavement Services	Stronger and Connected Communities	CS-SRK-022	Q1	15	Draft Report Stage	Full process and compliance check
Stores	Underpins City Plan requirements	HoS	Q2/Q3	10	To commence Q3	Use, wastage & process
Training Records Hybrid Follow Up	Underpins City Plan requirements	OP-SRK-006	Q3/Q4	5	To commence Q4	Health and Safety link
<b>Museums</b>						
Procurement	Sustaining and Improving our Assets	MS-SRK-001	Q1 -Q4	10	Clearance Stage	Full process and compliance check
<b>Legal, Democratic incl. Guildhall</b>						
Guildhall Risk Assessments & Safe Working Practices	Sustaining and	HoS	Q4	10	To commence Q4	Critical friend to assist embedding

<b>Audit Area</b>	<b>Corporate Link</b>	<b>Risk Register link</b>	<b>Indicative Date</b>	<b>2023/24 Days</b>	<b>Current Position</b>
	Improving our Assets				
<b>Strategic Housing</b>					
Benefit Recharging	Stronger and Connected Communities	SH-SRK-026	Q2	9	To commence Q2
<b>Economic Development and Planning</b>					
Towns Fund	Sustaining and Improving our Assets	CRK-005	Q4	11	To commence Q4
<b>Other Operational Work</b>					
Contingency, advisory, consultancy (incl. H&S), fraud and enquiry and investigations incl. NFI	N/a	N/a	Q1 -Q4	19	Ongoing requirement
Completion of prior year's audits	N/a	N/a	Q1 -Q3	8	Complete
Report Follow Up (previous reviews)	N/a	N/a	Q1 -Q4	12	Ongoing requirement
<b>SUB TOTAL</b>				<b>124</b>	
<b>TOTAL</b>				<b>177</b>	
Support budget incl: all meetings, annual planning, reports, committee support	N/a	N/a	Q1 -Q4	70	Ongoing requirement

Notes

Maximise income from temp. accomm. claims

Delivery/management



<b>Audit Area</b>	<b>Corporate Link</b>	<b>Risk Register link</b>	<b>Indicative Date</b>	<b>2023/24 Days</b>	<b>Current Position</b>
<b>TOTAL</b>				70	
<b>TOTAL CHARGEABLE</b>				300	

Notes

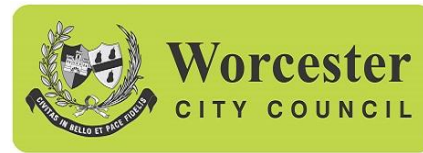
### **Appendix 3**

#### **Follow Up Reporting During 2023/24**

Since the last Committee Progress Report the follow ups have been part of the annualised core financial and ICT reviews. These form part of the audits and are not reported separately. There were no material exceptions to report regarding these follow up areas.

**Residual 2022/23 Audit Reports**

**Worcestershire Internal Audit Shared Service**



**Final Internal Audit Report**

**Payroll 2022/23**

**Date 16<sup>th</sup> June 2023**

**Distribution:**

To: Human Resources Manager

CC: Corporate Director Planning and Governance

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## **1. Introduction**

- 1.1 The audit of the Payroll was carried out in accordance with the Worcestershire Internal Audit Shared Service Audit Plan for Worcester City Council for 2021/22 as approved by the Audit and Governance Committee on 23<sup>rd</sup> March 2022. The audit was a risk based systems audit of the Payroll as operated by Worcester City Council.
- 1.2 This review does not relate directly to the Council objectives but does underpin them as it is a review of the system used to pay the officers employed by the Council.
- 1.3 There were no corporate risks or service risks relevant to this review.
- 1.4 There could be a risk of fraud with possible payments made to ghost employees or payments to personal bank accounts for work not undertaken.
- 1.5 This review was undertaken during the months of November and December 2022

## **2. Audit Scope and objective**

- 2.1. This review has been undertaken to provide assurance that:
  - Only Bona fide employees are being paid. Payments are being made correctly and in a timely manner.
  - Statutory Sick pay, Statutory Maternity Pay and Paternity Leave are being correctly processed through the system.
  - The update to the system for claiming of expenses is working efficiently.

2.2 The scope covered:

- Starters and Leavers
- Payslip calculations are correctly calculated including PAYE, National Insurance and pension.
- Statutory Sick Pay, Statutory Maternity Pay and Paternity leave are correctly calculated and processed through the system.
- System access rights.
- Follow up of 2021-22 audit recommendations.

2.3 This reviewed covered the period from 1<sup>st</sup> April 2022 to Friday 16<sup>th</sup> December 2022

2.4 This review did not cover:

- Pension advice and guidance as this constitutes a specialist area of knowledge, except in so far as it relates to the objectives above.
- Payment run pre-checks & sign off as this was covered in previous year.
- Payroll reconciliation as this will be covered in the Main Ledger Audit

### **3 Audit Opinion and Executive Summary**

3.1 From the audit work carried out we have given an opinion of **moderate assurance** over the control environment in this area. The level of assurance has been calculated using a methodology that is applied to all Worcestershire Internal Audit Shared Service audits and has been defined in the "Definition of Audit Opinion Levels of Assurance" table in Appendix A. However, it should be noted that statements of assurance levels are based on information provided at the time of the audit.

3.2 We have given an opinion of **moderate assurance** in this area because while there is a sound system of control in place some of the expected controls are not in place and / or are not operating effectively therefore assurance can only be given over the effectiveness of controls within some areas of the system.

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

- The starter process to ensure the employee was set up as soon as possible.
- Payslip calculations are correctly calculated including PAYE, National Insurance and pension.
- Statutory Sick Pay, Statutory Maternity Pay were correctly calculated and processed through the system.
- System access rights are limited.

3.3 Overall, there was no issues identified during the testing on Occupational and Statutory Sick Pay. However, HR along with the third party who manages the payroll for Worcester City Council, are looking into why an employee was not paid sickness leave on one occasion. At the time of this report the investigation into this was still ongoing.

Payroll along with ICT and Frontier are also looking into issues with Version 5 of the Expense form where staff have reported issues whilst using the form. This has meant that some expenses receipts have not been attached to claims but have been sent to the managers approving the claim. The Council need to ensure that there is a robust procedure in retaining receipts in the event of a challenge or inspection.

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

	<b>Priority (see Appendix B)</b>	<b>Section 4 Recommendation number</b>
Worcester City Council (Grey Fleet)	Medium	<b>1</b>
Leaver forms Process	Medium	<b>2</b>
Monitoring	Low	<b>3</b>
Sickness Policy	Low	<b>4</b>

#### **4 Detailed Findings and Recommendations**

The issues identified during the audit have been set out in the table below along with the related risks, recommendations, management responses and action plan. The issues identified have been prioritised according to their significance / severity. The definitions for high, medium and low priority are set out in the "Definition of Priority of Recommendations" table in Appendix B.

Ref.	Priority	Finding	Risk	Recommendation	Management Response and Action Plan
<b>Issues brought forward from previous audit</b>					
1	M	<p><b>Grey Fleet</b></p> <p>At the start of this review testing identified and highlighted issues with the current process for advising employees on the purpose of the Licence Bureau before being asked to register. Records held were not up to date or being closely monitored by Worcester City Council.</p> <p>Human Resources are currently in the process of producing guidance to staff and managers and have already addressed many of the recommendations.</p>	<p>Financial loss through paying for a system that is not fit for purpose or fines and reputational damage if the Council does not ensure that everyone driving on Council business has the correct documentation.</p> <p>Breach of GDPR if employees are not advised that their information will be shared with a third party and for what purpose. This could result in a fine by the Information Commissioner should WCC be found to be in breach of GDPR.</p>	<p>Ensure there is transparency as to why we are using the Licence Bureau and that this is detailed within the new Managers and Employee Guide.</p> <p>Ensure that in all communication there is a consistency in reference to the Bureau as documents refer to Grey Fleet, Licence Bureau and TTC Continuum and that it is clear that business use also means travelling to/from meetings, training, site visits etc.</p> <p>Update the Privacy Policy to ensure it meets with the Information Commissioners</p>	<p><b>Responsible Manager:</b></p> <p>Human Resources Manager</p> <p><b>Implementation Date:</b></p> <p>April 2023</p> <p>The Licence Bureau software is holding information about employees' driving details and assessing the documentation compliance but it is not making any judgement on their suitability to drive.</p> <p>The limitations of the software and its ongoing value to the Council will be reviewed and this audit has helpfully highlighted the need for a review.</p>

				<p>Guidance and ensure that employees are referred to the Privacy Policy or other communication before any employee information is passed to the Licence Bureau.</p> <p>As managers do not have access to the Licence Bureau to check their employees are registered when approving expenses, consider an additional control before the payment is made.</p> <p>Review the process for revoked permits so that anyone who's permit is revoked, the reason is known and when it needs to get escalated,</p> <p>A council wide communication to be issued once the guidance for managers and employees has been written. In</p>	<p>In terms of using the TTC Continuum Licence Bureau a number of improvements are now in place:  Guidelines are added to Staffroom.  New starters are now captured on the new starter form.  Job changes are now captured on the job changes form.  Guidance added around claiming expenses.  CMT managers were given a report of their staff on the ttc system and flagged any missing who were added.  All CMT and managers have now been given access to see their staff on ttc system and receive notifications where there are changes to driver profiles or outstanding tasks documentation.  Staff are not set up by HR to claim expenses until they are registered on ttc system. Although it is acknowledged that some</p>
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				<p>addition to this, regular reminders should be issued as a refresher which would act as a prompt to existing staff where there may have been a change in their job role and now needing to drive or may have recently past their driving test.</p> <p>To communicate to staff of the error in the Licence Bureau asking for the additional information and how to request this information is deleted, if required.</p>	<p>may drive for work on errands and not claim mileage and it is a Managers responsibility to make sure all documentation is in place. Managers are notified of any non compliance and are responsible for ensuring compliance or that their staff do not use their vehicle if not compliant.</p> <p>HR are also notified and follow non compliance up with employees and managers.</p> <p>The Privacy notices are currently being reviewed with support from the Policy and Strategy Team.</p> <p>The additional information gathered in error by the ttc system has since been deleted from their systems.</p>
<b>New matters arising</b>					
2	M	<b>Leavers Process</b>			
		<b>Out of the 12 Tested:</b>			<b>Responsible Manager:</b>



		<ul style="list-style-type: none"> <li>• 1 form that did not name the manager authorising the information in section 1 of the leavers form. The form stated voluntary resigned and had already returned items and was dated 27/04/22 yet the last working day states 30/04/2022.</li> <li>• A form where the last day of employment 26/08/22 didn't come through to payroll until 06/09/22</li> <li>• A form where a staff member left immediately with effect from 26/05/22, However the form did not come through to payroll until 09/06/22.</li> </ul>	<p>Potential for an overpayment which may be difficult to recover once the employee has left resulting in a financial loss to Worcester City Council.</p>	<p>Explore if the leavers form can be amended so that a manager must select their name to authorise the leaver details and remove the unknown option.</p> <p>Review the process to ensure where possible, forms are sent within the notice period and minimise any delays in section 2 being completed by HR.</p>	<p>Human Resources Manager</p> <p><b>Implementation Date:</b></p> <p>March 2023</p> <p>A request has gone to IT requesting that the leavers form has the managers name on it going forwards as a mandatory field.</p> <p>Continue to escalate and remind managers of the importance of prompt completion of these forms.</p> <p>An "HR to action" sub folder set up in the bureau shared area as a prompt to not forget forms due to be sent by the manager.</p>
3	L	<p><b>Monitoring</b></p> <p>There is no monitoring of variances below 20%. The Payroll Officers would not</p>	<p>Lack of controls in place to identify any incorrect variances below 20%</p>	<p>Ensure the Council is still happy with this level of variance monitoring.</p>	<p><b>Responsible Manager:</b></p> <p>Human Resources Manager</p> <p><b>Implementation Date:</b></p>

		be on this report if the variance is less than 20%	which could lead to financial loss for WCC.		March 2023  The standard report produces variances which flags to Finance. The bureau check their input and there is spot checking by the Payroll Officer.
4	L	<p><b>Sickness Policy</b></p> <p>The policy was due to be reviewed in November 2021 and still refers to First care and does not reflect the 100% pay. However, a recent communication referring to the Local Conditions does mention the 100% pay.</p>	Incorrect information can lead to confusion and errors.	Review the Sickness Policy and update the information where necessary.	<p><b>Responsible Manager:</b></p> <p>Human Resources Manager</p> <p><b>Implementation Date:</b></p> <p>June 23</p> <p>All the HR policies are on a review cycle. The Sickness policy was in the process of being reviewed and drafts have gone to CMT for comment with the intention for it to go to the next P&amp;GP committee for approval in June 23.</p>

**5. Independence and Ethics:**

- WIASS confirms that in relation to this review there were no significant facts or matters that impacted on our independence as Internal Auditors that we are required to report.
- WIASS conforms with the Institute of Internal Auditors Public Sector Internal Audit Standards as amended and confirms that we are independent and able to express an objective opinion in relation to this review.
- WIASS confirm that policies and procedures have been implemented to meet the IIA Ethical Standards.
- Prior to and at the time of the audit no non-audit or audit related services have been undertaken for the Council within this area of review.

**Head of Internal Audit Shared Services**

**APPENDIX A**

**Definition of Audit Opinion Levels of Assurance**

Opinion	Definition
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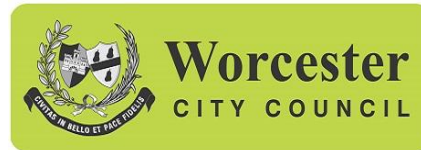
<b>Full Assurance</b>	<p>The system of internal control meets the organisation's objectives; all of the expected system controls tested are in place and are operating effectively.</p> <p>No specific follow up review will be undertaken; follow up will be undertaken as part of the next planned review of the system.</p>
<b>Significant Assurance</b>	<p>There is a generally sound system of internal control in place designed to meet the organisation's objectives. However isolated weaknesses in the design of controls or inconsistent application of controls in a small number of areas put the achievement of a limited number of system objectives at risk.</p> <p>Follow up of medium priority recommendations only will be undertaken after 6 months; follow up of low priority recommendations will be undertaken as part of the next planned review of the system.</p>
<b>Moderate Assurance</b>	<p>The system of control is generally sound however some of the expected controls are not in place and / or are not operating effectively therefore increasing the risk that the system will not meet it's objectives. Assurance can only be given over the effectiveness of controls within some areas of the system.</p> <p>Follow up of high and medium priority recommendations only will be undertaken after 3 to 6 months; follow up of low priority recommendations will be undertaken as part of the next planned review of the system.</p>
<b>Limited Assurance</b>	<p>Weaknesses in the design and / or inconsistent application of controls put the achievement of the organisation's objectives at risk in many of the areas reviewed. Assurance is limited to the few areas of the system where controls are in place and are operating effectively.</p> <p>Follow up of high and medium priority recommendations only will be undertaken after 3 months; follow up of low priority recommendations will be undertaken as part of the next planned review of the system.</p>
<b>No Assurance</b>	<p>No assurance can be given on the system of internal control as significant weaknesses in the design and / or operation of key controls could result or have resulted in failure to achieve the organisation's objectives in the area reviewed.</p> <p>Follow up of high and medium priority recommendations only will be undertaken after 3 months; follow up of low priority recommendations will be undertaken as part of the next planned review of the system.</p>

## APPENDIX B

### **Definition of Priority of Recommendations**

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

**Worcestershire Internal Audit Shared Service**



**Final Internal Audit Report**

**Data Protection including UK General Data Protection Regulation Corporate Training 2022/23**

**Date 18<sup>th</sup> April 2023**

**Distribution:**

To: Deputy Director Corporate Policy and Strategy

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## **1. Introduction**

- 1.1 The audit of the General Data Protection Regulation (UK GDPR) Corporate Training was carried out in accordance with the Worcestershire Internal Audit Shared Service Audit Plan for Worcester City Council for 2021/22 as approved by the Audit and Governance Committee on 23<sup>rd</sup> March 2022. The audit was a risk-based systems audit of the General Data Protection Regulation (UK GDPR) Corporate Training as operated by Worcester City Council.
- 1.2 Good Governance & Best Practice - This area is governed by legislation and underpins all the priorities and objectives set by the Council.
- 1.3 The following service risk entry is relevant to this review: -
  - OP-SRK-004 – Data breach (Risk of inappropriate release of contravention of data protection act).
- 1.4 This review was undertaken during the months of August and September 2022.

## **2. Audit Scope and objective**

- 2.2. This review has been undertaken to provide assurance that Worcester City Council has Corporate Training in place which provides relevant information to the services and for Management reporting to ensure staff have the knowledge required to work in accordance with the General Data Protection Regulation (GDPR).
- 2.3. The scope covered:

- Corporate Training (Data Protection Essentials Corporate Mandatory Training) covers all relevant principles under the General Data Protection Regulation.
- There is a robust process to deliver the initial and re-fresher training.
- How the success of the training is monitored.

2.4. This reviewed covered the period from the information available at the time of the audit.

2.5. This review did not cover:

- A review within each service to test knowledge and understanding
- The Regulation of Investigation Powers Act 2000 (RIPA)

### 3. Audit Opinion and Executive Summary

3.1. From the audit work carried out we have given an opinion of **moderate assurance** over the control environment in this area. The level of assurance has been calculated using a methodology that is applied to all Worcestershire Internal Audit Shared Service audits and has been defined in the "Definition of Audit Opinion Levels of Assurance" table in Appendix A. However, it should be noted that statements of assurance levels are based on information provided at the time of the audit.

We have given an opinion of **moderate assurance** in this area because while there is a generally sound system of internal control in place. Our testing has identified isolated weaknesses in the design and / application of controls in areas including the completion of the mandatory e-learning Data Protection Essential Training.

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

- Instant access to e-learning Data Protection Training including the UK GDPR Principles within the Learning Lounge.
- Data Protection Knowledge within the Policy and Strategy Team.
- Ability and expertise to adapt the training style to suit the Service.
- Ignite GDPR Training.



- 3.3. The Corporate Mandatory Training Plan 2018 is currently under review. While reviewing this training plan, it would be worth mentioning that Data Protection/UK GDPR is covered within the Induction Mandatory training and include how it is covered off for Services where the Learning Lounge, e-learning training is not practical. There is also a plan to review the Data Protection Essentials Training in the Autumn of 2022, before the next re-fresher training is rolled out during Winter 2022/23. The roll out of refresher training should consider if all officers should complete within a certain period to ensure all staff have been training on the most up to date training. Any Data Protection training material is approved by appropriate staff such as the Data Protection Officer and evidence of the approval should be retained, along with a copy of the training.

Over the past couple of years there have been a limited number of relatively minor data breaches recorded which have not caused significant harm to the customer or reputational damage to the Authority. All breaches are investigated to understand the root cause. If the investigation identifies a training issue this is addressed within the relevant Service area. It is an important facet of good governance that all breaches are followed through and the output from any breach is recorded, and learning is taken from it, and it can feed into corporate training if applicable.

Internal Audit would advise that there is an opportunity for feedback to be obtained from staff on training so this can be built into any future e-learning and training programs. The authority should continue to raise awareness across the organisation of data protection, information governance and associated policy and procedures.

The Information Commissioners site provides guidance on expectation of training which has been considered when carrying out this review. Their expectations are:

- All Staff training programme – Have an all-staff data protection and information governance training programme
- Induction and refresher training – Training programme includes induction and refresher training for all staff on data protection and information governance.
- Specialised roles – Specialised roles or functions with key data protection responsibilities receive additional training and professional development beyond the basic level provided to all staff.
- Monitoring – Can demonstrate that staff understand the training. Verify their understanding and monitor it appropriately.
- Awareness-raising - Raise awareness across the organisation of data protection, information governance and associated policy and procedures. Make it easy for staff to access relevant material.

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

	<b>Priority (see Appendix B)</b>	<b>Section 4 Recommendation number</b>
Completion of the Data Protection Essentials Training	<b>High</b>	<b>1</b>
Process/Training	<b>Medium</b>	<b>2</b>

3.5. The findings of this audit also raise questions regarding mandatory training more broadly. Whilst outside the scope of this audit it is recommended that mandatory training for new starters and existing employees is reviewed. Particular consideration should be given to:

- The permitted period for new starters to undertake training. Six months is too long for what amounts to 1-1.5 days commitment to undertake online training.
- Monitoring of and management of compliance with undertaking mandatory training.
- Access to systems and allocation of work to staff who have not undertaken mandatory training.
- Whether training should include assessment which staff are required to pass.

#### **4. Detailed Findings and Recommendations**

The issues identified during the audit have been set out in the table below along with the related risks, recommendations, management responses and action plan. The issues identified have been prioritised according to their significance / severity. The definitions for high, medium and low priority are set out in the "Definition of Priority of Recommendations" table in Appendix B.

L	Priority	Finding	Risk	Recommendation	Management Response and Action Plan
<b>There have not been any previous audits specific to this scope</b>					
<b>New matters arising</b>					
1	H	<p><b>Completion of the Data Protection Essential Training</b></p> <p>The Data Protection Essential Training is available through the Learning Lounge. While the training is generic online e-learning, it can be delivered in other formats to suit the Service.</p> <p>As a mandatory training it is the responsibility of the Officer to complete the training and managers are responsible for checking to make sure it has been completed. This can be monitored during 121's or within the Performance Development Reviews (PDR's) which prompt the manager to check compliance.</p>	<p>In the event of a challenge the authority may not be able to evidence the officer had the knowledge and understanding of Data Protection and UK GDPR principles to carry out their role compliantly.</p> <p>Potential for a breach if an Officer or a person working on behalf of the council is not aware of their responsibility leading to reputation damage, ICO investigation, potential fine and risk of harm to the customer.</p>	<p>Understand why officers of all levels within the Council have not completed the training. Is it due to capacity, not felt relevant, not able to access the training and what actions the Council will take for failure to complete? Mandatory training to be properly considered by managers in PDRs. Regular exception reports from the Organisational Development Officer to be submitted to the Data Protection Officer advising of any officers where the Data Protection Essentials Training is outstanding with a view to escalating to</p>	<p><b>Response:</b> A review has been undertaken as recommended. The review identified a deficiency in the Council's processes for identifying whether mandatory training has been undertaken, and a number of actions have now been implemented as detailed below.</p> <p><b>Actions:</b></p> <ol style="list-style-type: none"> <li>1. Identification of those not certified (having completed training within last 2 years)</li> <li>2. Follow up through Corporate Management Team</li> <li>3. Review of user – friendliness of online training and reissue of instructions for completing online training</li> </ol>

		<ul style="list-style-type: none"> <li>At the time of the review there were a number of Officers of various grades that had not completed the mandatory 'Data Essentials Training'. While there is an awareness of this, currently it has not been escalated.</li> </ul> <p>The e-learning is designed for anyone who has access to council information including temporary and permanent council staff, contractors, volunteers, and Councillors There is a reliance on managers requesting Data Protection Essentials training for Volunteers, Contractors, Agency workers who need access to our systems.</p> <ul style="list-style-type: none"> <li>The review identified there is no monitoring to ensure that Voluntary workers, agency workers, contractors</li> </ul>		<p>the Corporate Management Team / CLT.</p> <p>Review the process for individuals such as volunteers, contractors, agency workers, councillor's so they have access to the Data Protection Essentials training, where applicable. Alternatively consider how we could evidence competency for staff such as Agency Workers and contractors which may involve obtaining evidence of prior training outside the organisation should the Data Protection Essentials Training not be completed.</p> <p>Review the process, to include evidence of receipt, for Data Protection training for staff that do not complete the e-</p>	<ol style="list-style-type: none"> <li>Update of Learning Lounge functionality to clearly highlight outstanding Mandatory Training to individual employees.</li> <li>Delivery of a manager dashboard to enable managers to clearly see what training is completed and outstanding.</li> <li>Development of reports to be provided to the DPO quarterly and reviewed at CMT (to cover all mandatory training)</li> </ol> <p><b>Responsible Manager:</b> Deputy Director, Corporate Policy &amp; Strategy (And all Line Managers)</p> <p><b>Implementation date:</b></p> <ol style="list-style-type: none"> <li>Complete</li> <li>Complete</li> <li>Complete</li> <li>Complete</li> <li>1<sup>st</sup> April 2023</li> <li>1<sup>st</sup> April 2023</li> </ol>
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		<p>and members that have access to personal data, have been given access to the training and completed it.</p> <ul style="list-style-type: none"> <li>The review identified that there was no evidence that agency workers had completed the Data Protection Essentials e-learning.</li> </ul> <p>2 agency workers in senior positions within the planning team were not on the report. For info will not include this within the report</p> <p>Unable to easily evidence the knowledge and understanding of front-line operations officers who do not complete the e-learning but receive a handout that they can refer to.</p>		<p>learning to ensure that the information they have been given is useful and given them sufficient knowledge and understanding to carry out their role.</p>	
2		<p><b>Process/Training</b></p> <p>The officer could fail all the test questions and the</p>	<p>The training has not been effective or not</p>	<p>Currently no score or pass mark is used.</p>	<p><b>Response:</b></p> <p>The level of training delivered to non-specialist</p>

	<p>learning lounge would show the training as complete. However, the system does display the correct answers and allow you to go back through the training at any time.</p> <p>Mandatory training should be completed as soon as possible and before the 6-month probationary review. This could mean that Officers have access to personal data before the training has been completed.</p> <p>There are additional optional modules, 5-9 within the Data Protection Essentials Training. This equates to approximately 10 minutes of online training. These are aimed at roles within the Council which involves a specific activity involving personal information. These modules cover.</p> <ul style="list-style-type: none"> <li>Collecting personal &amp; specific category</li> </ul>	<p>completed. Therefore, potential for a breach if an Officer or a person working on behalf of the council is not aware of their responsibility leading to reputation damage, ICO investigation, potential fine and risk of harm to the customer.</p>	<p>once the mandatory sections of the training have been completed, it will show as complete. Review the way the training tests officers to ensure the council is happy with evidence of understanding and that the training has been effective and been delivered to various learning styles to best suit the individual Officers.</p> <p>Ensure staff receive training which covers the Data Protection Essentials training prior to accessing personal data.</p> <p>Identify who needs to complete the additional modules which will include</p>	<p>staff does not merit a formal pass / fail certification. The questions are intended to be an aid to learning rather than an examination.</p> <p>Previously all mandatory training was considered to be part of a package of training to be completed within 6 months of starting employment – this has been subject to review by the Corporate Management Team and high priority mandatory training including Data Protection Essentials will be required to be completed within a maximum of 1 week of commencing employment. The optional modules are not required for all staff, these modules will be reviewed as part of a piece of work following on from the review of corporate mandatory training which is looking at the requirements for role specific mandatory training.</p>
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		<p>(sensitive) information</p> <ul style="list-style-type: none"> <li>• Seeking consent</li> <li>• Privacy by design</li> <li>• Commissioned Services</li> </ul> <p>It is not clear which officers should be completing these modules and there is a possibility that these sections do not get completed as they are optional. The system only records the mandatory sections 1 -4 as completed and not these additional modules.</p> <p>Data Essential training states to use secure email if sending to an external email address. There is no reference to how to do this within the training or policy.</p>		<p>officers who write and review privacy policies, contracts and consents and investigate if this can be incorporated into their mandatory learning. Explore if the system can cope with different modules and how this will be monitored. Alternatively consider the relevance to all staff and consider making the additional modules mandatory.</p> <p>With regards to the use of secure email. It would be helpful to provide examples on this within the training or refer them to their manager to ensure Officers are aware of Worcester City Councils policy on this.</p>	<p>Services that require the use of secure email include this as part of their service process training. The on-line training identifies that this is appropriate which will prompt staff to seek service level arrangements. A review of use of secure email will be undertaken during the summer.</p> <p><b>Action:</b></p> <ol style="list-style-type: none"> <li>1. Amend time for new starters to complete mandatory training as agreed by CMT.</li> <li>2. Review training content and remove optional modules from corporate mandatory training and include as required for role specific mandatory training.</li> <li>3. Review use of secure email across the Council.</li> </ol> <p><b>Responsible Manager:</b> Deputy Director, Corporate Policy &amp; Strategy</p> <p><b>Implementation date:</b></p> <ol style="list-style-type: none"> <li>1. 1<sup>st</sup> May 2023</li> </ol>
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					2. 1 <sup>st</sup> July 2023 3. 1 <sup>st</sup> July 2023
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## 5. Independence and Ethics:

- WIASS confirms that in relation to this review there were no significant facts or matters that impacted on our independence as Internal Auditors that we are required to report.
- WIASS conforms with the Institute of Internal Auditors Public Sector Internal Audit Standards as amended and confirms that we are independent and able to express an objective opinion in relation to this review.
- WIASS confirm that policies and procedures have been implemented to meet the IIA Ethical Standards.
- Prior to and at the time of the audit no non-audit or audit related services have been undertaken for the Council within this area of review.

## Head of Internal Audit Shared Services

## APPENDIX A

### Definition of Audit Opinion Levels of Assurance

Opinion	Definition
<b>Full Assurance</b>	The system of internal control meets the organisation's objectives; all of the expected system controls tested are in place and are operating effectively.  No specific follow up review will be undertaken; follow up will be undertaken as part of the next planned review of the system.
<b>Significant Assurance</b>	There is a generally sound system of internal control in place designed to meet the organisation's objectives. However isolated weaknesses in the design of controls or inconsistent application of controls in a small number of areas put the achievement of a limited number of system objectives at risk.  Follow up of medium priority recommendations only will be undertaken after 6 months; follow up of low priority recommendations will be undertaken as part of the next planned review of the system.



<b>Moderate Assurance</b>	<p>The system of control is generally sound however some of the expected controls are not in place and / or are not operating effectively therefore increasing the risk that the system will not meet it's objectives. Assurance can only be given over the effectiveness of controls within some areas of the system.</p> <p>Follow up of high and medium priority recommendations only will be undertaken after 3 to 6 months; follow up of low priority recommendations will be undertaken as part of the next planned review of the system.</p>
<b>Limited Assurance</b>	<p>Weaknesses in the design and / or inconsistent application of controls put the achievement of the organisation's objectives at risk in many of the areas reviewed. Assurance is limited to the few areas of the system where controls are in place and are operating effectively.</p> <p>Follow up of high and medium priority recommendations only will be undertaken after 3 months; follow up of low priority recommendations will be undertaken as part of the next planned review of the system.</p>
<b>No Assurance</b>	<p>No assurance can be given on the system of internal control as significant weaknesses in the design and / or operation of key controls could result or have resulted in failure to achieve the organisation's objectives in the area reviewed.</p> <p>Follow up of high and medium priority recommendations only will be undertaken after 3 months; follow up of low priority recommendations will be undertaken as part of the next planned review of the system.</p>

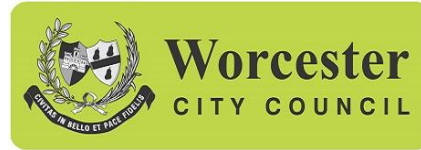
## APPENDIX B

### Definition of Priority of Recommendations

Priority	Definition
<b>H</b>	<p>Control weakness that has or is likely to have a significant impact upon the achievement of key system, function or process objectives.</p> <p>Immediate implementation of the agreed recommendation is essential in order to provide satisfactory control of the serious risk(s) the system is exposed to.</p>

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

**Worcestershire Internal Audit Shared Service**



**Final Internal Audit Report**

**Planning Applications - Customer Journey 2022-23**

**2<sup>nd</sup> August 2023**

**Distribution:**

To: Corporate Director – Planning & Governance  
Head of Planning  
Service Manager – Development Management

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## **1. Introduction**

1.1 The audit of planning applications – customer journey was carried out in accordance with the Worcestershire Internal Audit Shared Service Audit Plan for Worcester City Council for 2022/23 as approved by the Audit and Governance Committee on 23<sup>rd</sup> March 2022. The audit was a risk-based systems audit of planning applications – customer journey as operated by Worcester City Council.

1.2 This review relates to the Councils theme of a prosperous city.

1.3 There are no corporate risks on the corporate risk register that relate to this review.

The risks on the service risk register relevant to this review were:

- PS-SRK-011 – Maintaining Staff Levels
- PS-SRK-014 – Planning Applications – reduction in backlog of applications and reduction in case load of individual officers to a manageable and sustainable level.

1.4 There is no significant risk of fraud within this area of review as this review looked at the journey of a planning application and not the determination of planning applications i.e. the decisions reached.

1.5 This review was undertaken during the months of September 2022 to February 2023.

## 2. Audit Scope and objective

- 2.1. This review focused on the customer journey. The customer journey was examined to provide assurance that suitable controls and monitoring are in place to ensure that the experience of the customer is a positive one and the review investigated how the customer experience is impacted by each action / non-action. The review investigated the customer experience regarding the processing of a Planning Application from initial submission of Application stage to Final Determination.
- 2.2. The scope covered:
  - Planning Applications Process (From submission of an application to the point where a final decision has been issued).
  - Customers contact points, Duty Phone, Emails, Systems and Customer Services
  - Customer Satisfaction (Controls in place to monitor compliments and complaints).
- 2.3. This review covered the Planning Application process at the time of audit.
- 2.4. This review did not cover
  - Planning fees
  - Pre-Planning advice and processes
  - Planning Application Determinations
  - Planning Committee
  - Discharge of planning conditions and planning obligations post determination of a planning application

## 3. Audit Opinion and Executive Summary

- 3.1. From the audit work carried out we have given an opinion of **moderate assurance** over the control environment in this area. The level of assurance has been calculated using a methodology that is applied to all Worcestershire Internal Audit Shared Service audits and has been defined in the "Definition of Audit Opinion Levels of Assurance" table in Appendix A. However, it should be noted that statements of assurance levels are based on information provided at the time of the audit.

- 3.2. We have given an opinion of **moderate assurance** in this area because the system of control is generally sound however some of the expected controls are not in place and / or are not operating effectively therefore increasing the risk that the system will not meet its objectives. Assurance can only be given over the effectiveness of controls within some areas of the system.
- 3.3. The review looked in depth at the customer journey and reviewed each internal process customer touch points. The customer journey was reviewed from the time the customer submits a planning application to the point that the application is ready and taken to planning committee for approval or a decision issued under delegated authority. The review walked through the controls in place by the planning service to prevent customer frustrations and what steps are in place to monitor planning applications within Worcester City Council. Discussions were held with various officers including customer services, the planning officers, business support officers and management to understand what role the officer plays in the process within the customer journey.
- 3.4. The definition of customer within this report is based on applicant for a planning application, the applicant's agent, objectors and supporters.
- 3.5. The customer experience and engagement were investigated to understand what treatment the customer receives as part of the overall customer journey during the planning application process. The audit reviewed the process from the time a customer is provided notification that their application is valid, to the time a customer attends planning committee to provide objection and if the given time allocation gives ample opportunity for a customer to speak and engage with the overall process.
- 3.6. In the last 12 months Worcester City Council has seen a positive direction of travel made within the customer journey as since the appointment of the new Head of Service and the permanent appointment to Managerial posts the service has looked for ways to improve the customer experience. This includes: -
- Reducing the total number of undetermined planning applications.
  - Over the mid to long-term, addressing staffing levels to cope with the demand of planning applications with consultants until permanent staff could be hired.
  - Reducing both level 1 and 2 complaints received by Worcester City Council in relation to planning.
  - Updating the planning application process flowchart to enable the customer to understand the journey their application will take from pre-apps to the time it has been approved.

- 3.7. The review found the following measures were in place for customer support: -
- Face-to-face contact by Customer Services to provide customers with help and advice on planning queries including submission of a planning application.
  - Planning officers and business support officers have a good range of knowledge and experience to handle customer queries and there is a concise support network available to aid the customer and provide sound advice.
  - A flowchart in place on the website explaining the full process for customers submitting a planning application.
- 3.8. The review found the following areas of the system where controls could be strengthened:

<b>Findings and recommendations</b>	<b>Priority (see Appendix B)</b>	<b>Section 4 Recommendation number</b>
Planning Committee Experience	<b>Medium</b>	<b>1</b>
Planning system	<b>Medium</b>	<b>2</b>
Payment methods	<b>Medium</b>	<b>3</b>
Duty Phone	<b>Medium</b>	<b>4</b>

#### **4. Detailed Findings and Recommendations**

The issues identified during the audit have been set out in the table below along with the related risks, recommendations, management responses and action plan. The issues identified have been prioritised according to their significance / severity. The definitions for high, medium, and low priority are set out in the "Definition of Priority of Recommendations" table in Appendix B.

Ref.	Priority	Finding	Risk	Recommendation	Management Response and Action Plan
<b>New matters arising</b>					
1	M	<p><b>Planning Committee experience</b></p> <p>There is a process in place around planning committee for the customer (applicant/their agent and objectors/supporters), however there are several weaknesses within the customer focus and message being delivered to the customer. The findings include: -</p> <ul style="list-style-type: none"> <li>• Currently a week prior to planning committee a letter is sent out to customers via post to invite them to attend the meeting if they wish to provide objection / complaint regarding a planning application. Whilst audit acknowledges different entities are involved prior to the agenda publication there is currently no process in</li> </ul>	<p>There is a risk that if customer focus has not been considered as part of the process within planning committees, then this could lead to a risk of reputational damage for not meeting the Councils objective of 'Achieving excellence' and a risk of customer complaints.</p>	<p>In line with the councils 'achieving excellence in everything we do' especially the priority of 'Customer-Focused' the service needs to ensure that planning committee process is reviewed to ensure that all customer groups are the focus within its process. This could include a customer survey to identify what the requirements of customers are.</p>	<p><b>Responsible Manager:</b> Head of Planning</p> <p><b>Implementation date:</b> October 2023</p> <p>The recommendation is noted and a customer survey relating to the operation of planning committee will be carried out to understand what further improvements could be made to improve the customer experience, whilst ensuring that the planning committee arrangements are efficient and conducive to good decision making.</p>



		<p>the event of postal strikes / issues with the post-delivery or enough time for a customer to respond in the event they are away from home.</p> <ul style="list-style-type: none"> <li>• The letter in its current format is not inclusive for all customer types and could for some create anxiety / stress and put a customer off attending. Language used is directive and does not come across as guidance as it uses language such as 'Speak slowly and clearly', 'keep your observations brief and relevant. Remember – 5 minutes isn't long', 'REMEMBER: 5 MINUTES MAXIMUM IS AVAILABLE for each group'.</li> <li>• Whilst it can be acknowledged some Councils offer less than 5 minutes to speak; Currently time allocation to speak is 5 minutes regardless of the number of people who wish to</li> </ul>			
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		<p>lodge an objection. Especially where no consideration has been made if the neighbours have a difference of opinion or are not on good terms.</p> <ul style="list-style-type: none"> <li>No customer surveys have been provided to understand if the customer is satisfied with the process or where the Council can improve in its duty to the customer.</li> </ul>			
2	M	<p><b>Planning system</b></p> <p>Although the customer would not see the impact of the planning system process there are several weaknesses that could be addressed to improve the customer journey. The findings include: -</p> <ul style="list-style-type: none"> <li>Inefficiency of the current planning system whereby the system can crash when officers issue a high number of neighbour letters for major developments. If</li> </ul>	<p>Delays in the planning application process from system issues can increase the risk of reputational damage.</p> <p>There is a heightened risk to the authority if processes are inefficient and therefore not customer focussed causing reputational damage.</p>	<p>As several weaknesses were identified within the planning system and impacts the customer journey a review of the existing processes needs to be undertaken through methods such as a SWOT analysis to develop an action plan to identify and strengthen weaknesses within the planning system.</p>	<p><b>Responsible Manager:</b> Service Manager for Development Management.</p> <p><b>Implementation date:</b> October 2023</p> <p>An internal review will be undertaken, focussing on the part identified as part of this "customer journey" audit (system crashes and required training) in consultation with the ICT</p>

		<p>this happens the process must be restarted and can cause delays in the application itself.</p> <ul style="list-style-type: none"> <li>Officers within the planning section have found work arounds for the use of the planning system rather than having proper training. This means that some processes are over complicated and can cause time delays.</li> </ul>		<p>Training should be provided on the system for everyone to be working consistently and making the most of the system to provide an efficient process to aid the Customer Journey.</p> <p>Internal Audit acknowledges that previous attempts have been undertaken to sort out the system performance both by the system supplier and the internal IT support.</p>	<p>shared service and the DEF Master Gov system supplier. Where system enhancements can be provided a separate project plan will set out appropriate timescales for staff training, system development and implementation.</p>
3	M	<p><b>Payment methods</b></p> <p>The Council's current set up for payments means that cheque payments are the cheapest method for the customer. This may not be the most efficient method for the customer.</p>	<p>There is a risk that of reputational damage and financial loss if cheques are found to be missing in addition to increased handling costs.</p>	<p>As part of the customer journey to review the potential for the removal of cheque payments while making payment methods efficient for the customer.</p>	<p><b>Responsible Manager:</b> Service Manager for Development Management</p> <p><b>Implementation date:</b> March 2024</p>

		The review identified that there have been occasions where cheques could have gone missing and could have led to customers being chased for payments that they have already made.			Removal of all payments by cheque is something that would need to be considered corporately and could require Equality Impact Assessment.  Some work has already been undertaken to minimise the risk that cheques could be lost. Work is currently underway to enhance the Council's online payment system.
4	M	<p><b>Duty Phone</b></p> <p>When trying to contact the Council in relation to a planning application via phone it was found that</p> <p>1.) When selecting option 1; there is no option to speak to the duty officer once the operator requests information to be provided. The only options available is to return to the main</p>	<p>If communication processes are not clear or well defined, then there is a risk of reputational damage through customer complaints.</p> <p>There is a heightened risk to the authority if processes are inefficient and are not customer focussed.</p>	<p>As the duty phone is one of the contact points within the customer journey, a review needs to take place to determine what information is required to be provided by members of the public when they leave a voicemail on the duty phone.</p> <p>To prevent frustration and confusion in the</p>	<p><b>Responsible Manager:</b> Service manager for Development Management.</p> <p><b>Implementation date:</b> October 2023</p> <p>The Planning Services duty phone service has recently been updated with a new sequence to the automated messages and content/advice.</p>

		<p>menu or to listen to the message again.</p> <p>2.) The current system prompts "to speak to the Duty officer press 8" but then it takes the customer through to a voice mail and does not enable customers to speak to an active officer.</p> <p>3.) When selecting option 8 to speak to the duty officer, the Customer is asked to leave a message after the tone, but is not being equipped with the information that they are required to provide when leaving a voicemail for a duty phone officer I.E Planning application number, name, address.</p> <p>4.) There is inconsistency within the current telephony setup and messaging to members of the public as different operator voices are being used.</p>		<p>event the customer needs to talk to a duty officer, there needs to be clear communication that the duty officer is not active and clear instruction of what the customer is required to provide I.E name, telephone number and planning application number, ETA of when they will get a call back / if they need to speak to someone urgently contact customer service.</p>	<p>However, this will be reviewed in light of the audit findings and updated where necessary to ensure that the options and the advice are as clear as possible to assist our customers.</p>
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## **5. Independence and Ethics:**

- WIASS confirms that in relation to this review there were no significant facts or matters that impacted on our independence as Internal Auditors that we are required to report.
- WIASS conforms with the Institute of Internal Auditors Public Sector Internal Audit Standards as amended and confirms that we are independent and able to express an objective opinion in relation to this review.
- WIASS confirm that policies and procedures have been implemented order to meet the IIA Ethical Standards.
- Prior to and at the time of the audit no non-audit or audit related services have been undertaken for the Council within this area of review.

### **Head of Internal Audit Shared Services**

**APPENDIX A**

**Definition of Audit Opinion Levels of Assurance**

<b>Opinion</b>	<b>Definition</b>
<b>Full Assurance</b>	<p>The system of internal control meets the organisation’s objectives; all of the expected system controls tested are in place and are operating effectively.</p> <p>No specific follow up review will be undertaken; follow up will be undertaken as part of the next planned review of the system.</p>
<b>Significant Assurance</b>	<p>There is a generally sound system of internal control in place designed to meet the organisation’s objectives. However isolated weaknesses in the design of controls or inconsistent application of controls in a small number of areas put the achievement of a limited number of system objectives at risk.</p> <p>Follow up of medium priority recommendations only will be undertaken after 6 months; follow up of low priority recommendations will be undertaken as part of the next planned review of the system.</p>
<b>Moderate Assurance</b>	<p>The system of control is generally sound however some of the expected controls are not in place and / or are not operating effectively therefore increasing the risk that the system will not meet it’s objectives. Assurance can only be given over the effectiveness of controls within some areas of the system.</p> <p>Follow up of high and medium priority recommendations only will be undertaken after 3 to 6 months; follow up of low priority recommendations will be undertaken as part of the next planned review of the system.</p>
<b>Limited Assurance</b>	<p>Weaknesses in the design and / or inconsistent application of controls put the achievement of the organisation’s objectives at risk in many of the areas reviewed. Assurance is limited to the few areas of the system where controls are in place and are operating effectively.</p> <p>Follow up of high and medium priority recommendations only will be undertaken after 3 months; follow up of low priority recommendations will be undertaken as part of the next planned review of the system.</p>
<b>No Assurance</b>	<p>No assurance can be given on the system of internal control as significant weaknesses in the design and / or operation of key controls could result or have resulted in failure to achieve the organisation’s objectives in the area reviewed.</p>

Follow up of high and medium priority recommendations only will be undertaken after 3 months; follow up of low priority recommendations will be undertaken as part of the next planned review of the system.

## APPENDIX B

### Definition of Priority of Recommendations

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





