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To: MEMBER OF THE AUDIT & SCRUTINY COMMITTEE
Councillors Gillman (Chair), Allen (Vice-Chair), Booth,
Botten, Chotai, Cooper, Flower, Mansfield, O'Driscoll,
C.White and N.White

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Substitute Councillors: Bilton, S.Farr, Bloore and
Pursehouse

C.C. All Other Members of the Council

28 November 2022

Dear Sir/Madam

AUDIT & SCRUTINY COMMITTEE TUESDAY, 6TH DECEMBER, 2022 AT 7.30 PM

The agenda for this meeting of the Committee to be held in the Council Chamber, Council Offices, Station Road East, Oxted is set out below. If a member of the Committee is unable to attend the meeting, please notify officers accordingly.

Should members require clarification about any item of business, they are urged to contact officers before the meeting. In this respect, reports contain authors' names and contact details.

If a Member of the Council, not being a member of the Committee, proposes to attend the meeting, please let the officers know by no later than noon on the day of the meeting.

Yours faithfully,

David Ford
Chief Executive

AGENDA

1. Declarations of interest

All Members present are required to declare, at this point in the meeting or as soon as possible thereafter:

- (i) any Disclosable Pecuniary Interests (DPIs) and/or
- (ii) other interests arising under the Code of Conduct

in respect of any item(s) of business being considered at the meeting. Anyone with a DPI must, unless a dispensation has been granted, withdraw from the meeting during consideration of the relevant item of business. If in doubt, advice should be sought from the Monitoring Officer or her staff prior to the meeting.

2. Apologies for absence (if any)

3. Minutes of the meeting held on 27 September 2022 (Pages 3 - 8)

4. To deal with any question submitted under Standing Order 30

5. **To deal with any issues 'Called In' under Part F of the Council's constitution**
6. **External Audit - 20/21 Accounts** (Pages 9 - 26)
7. **Internal Audit Progress Report - December 2022** (Pages 27 - 40)
8. **Audit & Scrutiny Committee - Future Tandridge Programme Update - September 2022** (Pages 41 - 60)
9. **Complaints and Freedom of Information update** (Pages 61 - 70)
10. **Any urgent business**

To deal with any other item(s) which, in the opinion of the Chair, should be considered as a matter of urgency in accordance with Section 100B(4)(b) of the Local Government Act 1972.

TANDRIDGE DISTRICT COUNCIL

AUDIT & SCRUTINY COMMITTEE

Minutes and report to Council of the meeting of the Committee held in the Council Chamber, Council Offices, Station Road East, Oxted on the 27 September 2022 at 7:30pm.

PRESENT: Councillors Gillman, Allen, Booth, Botten, Chotai, Cooper, Flower, C.White and N.White

PRESENT (Virtually): Councillor Mansfield

ALSO PRESENT (Virtually): Councillors S.Farr and C.Farr

APOLOGIES FOR ABSENCE: Councillor O'Driscoll

109. MINUTES OF THE MEETING HELD ON 5 JULY 2022

The minutes were confirmed and signed as a correct record.

110. REVIEW OF MINUTED ACTIONS FROM THE PREVIOUS COMMITTEE MEETING

The actions arising from the meeting on 5 July 2022 were reviewed and it was noted that:

- Minute 287: Information in respect of payments to staff was still outstanding. The Chair had been advised that this information should not be discussed in a public meeting. However, if any Councillor had any concerns they were invited to contact the Chief Executive directly.
- Minute 288 and 291: The external audit plan had been included in the agenda for the meeting (agenda item 7 / minute 111).
- Minute 288: The Chair confirmed that a reply had been sent to Deloitte. A copy of this letter would be circulated to the committee.
- Minute 289: The Future Tandridge Programme will be discussed at a future meeting once the Strategy & Resources Committee had reviewed the current progress.
- Minute 289: The internal audit charter had been included in the agenda for the meeting (agenda item 9 / minute 113).
- Minute 289: The Audit & Scrutiny Committee Terms of Reference would be reviewed following the recent agreement to the internal audit charter to ensure compatibility.
- Minute 289: The spreadsheet setting out the number of unresolved internal audit items would be discussed during the meeting (agenda item 11 / minute 115).
- Minute 291: Due to the recent cancellation of the Housing Committee, the Chair had not been able to speak to the Chair of the Housing Committee but would do so as soon as possible.

- Minute 293: Discussions had yet to take place in respect of Deloitte's scale of charges. The Committee would be updated once this had taken place.
- Minute 293: The mapping of the findings from the external audit 2019/20 Value for Money report against the Tandridge Finance Transformation Programme had been completed. A draft document had been circulated to the Chair and Vice Chair who had provided feedback. There has since been a further Value for Money report for 20/21 (agenda item 8 / minute number 111) which would now also be incorporated to give a full response to the Committee.
- Minute 294: The Annual Governance Statement had been deferred and the intention was for it to be discussed at the next meeting on 6 December 2022.
- Minute 296: The internal auditors were now reviewing project management as part of the current audit. Consequently, this item would be deferred until their report was available for the committee to consider.
- Minute 297: The estimate of costs was included in the agenda pack for the meeting on 5 July 2022. This matter was now closed.

Additional unresolved items from the 5 July 2022 meeting were highlighted by Councillor Allen. These related to details relating to the implementation of supporting statements and the database management audit review. The Chair stated that these items would be picked up at the next meeting.

111. EXTERNAL AUDIT - FINALISATION OF 2020/2021 ACCOUNTS

A report was presented by the Council's external auditors, Deloitte, informing the Committee of current position of the audit of the 2020/21 financial statements.

- The audit was at an advanced stage but there were still a number of outstanding items still to be completed, despite significant progress in recent months. A summary of the outstanding items was provided by Deloitte.
- No significant financial reporting issues had been identified by Deloitte, although a potential adjustment of £608k in respect of the Surrey Pension Fund pension liability was being reviewed.
- Concerns had been raised in respects of the Council's ability to provide Value for Money and the report set out a qualified opinion in this area. The concerns raised were being addressed by the Tandridge Finance Transformation Programme and the Future Tandridge Programme. Consequently, any improvements in the Council's approach in this area occurred after 2020/21 and therefore were not captured by in the audit.
- It was expected that some of the Value for Money issues would persist into the 2021/22 report.

In response to Members' questions, the Committee was advised that the error highlighted with the Surrey Pension Fund would increase the assets for the Tandridge Pension Fund and therefore reduce pension liability. Discussions would take place between the Council and Deloitte as to how this would be reported as it was the Council's view that there had not been an error on their part. It was noted that there was no immediate effect on taxpayers or the General Fund revenue budget.

RESOLVED – that the current position with regard to the Statement of Accounts 2020/21 be noted.

112. EXTERNAL AUDIT - AUDIT PLAN UPDATE FOR 2021/2022 ACCOUNTS

The Council's external auditor Deloitte presented the indicative plan for auditing the Council's Statement of Accounts for 2021/22. It was noted that the plan would remain indicative until the financial statements for 2020/21 were finalised Deloitte were able to complete their detailed risk assessment processes. A detailed plan for the completion of the 2021/22 audit would be agreed following the signing of the 2020/21 accounts. It was confirmed that the Committee would receive updates as to when both sets of accounts would be signed off.

In terms of comparison, it was noted that 40% of Local Authorities were in the same position as the Council whilst 11% still had still yet to sign off their 2019/20 accounts.

The Committee received a summary of the significant audit risks that would be included in the plan being capital expenditure, property valuation and management override of control. The plan would be finalised once the detailed risk assessments and preliminary analytical review procedures were completed. A final paper would come to the Committee for approval once these stages had been completed.

In response to Members' questions, it was confirmed that:

- Management Override of Controls was a mandated area for review in all Local Authorities. There was nothing specific in the financial systems or controls of the Council that left it open to this particular risk. It was noted that an internal audit of the main accounting system would also be completed this year in order to give further assurance in this area.
- The probability of a management override of controls occurring was low and there were controls in place to stop the diversion of funds. Additionally, a culture was being developed which was open about the Council's situation, which would prevent the misrepresentation of the Council's financial position.
- The wording for the management override of controls relates to management inappropriately using judgment, not judgment that occurs on a daily basis. It was requested that the wording is clarified in any future drafts of the audit plan.

RESOLVED – that the Committee approve the indicative External Audit Plan for the 2021/22 accounts.

113. INTERNAL AUDIT CHARTER 2022/23

The Chair stated that the Committees' comments on the Internal Audit Charter, which had been circulated before the last committee meeting, had been submitted to the Southern Internal Audit Partnership ("SIAP") and the document had been updated accordingly. The changes had been discussed between SIAP and the Council's Head of Legal. It was noted that the Head of Legal would also review the committees' Terms of Reference to ensure compliance with the Internal Audit Charter.

In response to Member's questions it was confirmed that the appendix to the Internal Audit Charter was included as there was a requirement in the Public Sector Internal Audit Standards that SIAP had to be clear on other clients they provide for.

RESOLVED - that the Committee approves the Internal Audit Charter 2022/23.

114. INTERNAL AUDIT ANNUAL REPORT & OPINION 2021/22

Neil Pitman of the Southern Internal Audit Partnership ("SIAP") presented a report which set out the Chief Internal Auditors opinion on the adequacy and effectiveness of the Council's framework of risk management, internal control and governance for the financial year 2021/22.

It was noted that 80% of all assurance opinions had concluded with a 'Limited' assurance and 20% had been 'Reasonable'. Consequently, a 'Limited' overall assurance opinion had been provided.

Although there were a high number of 'Limited' assurance opinions for 2021/22, SIAP had confidence that the Council was using internal audit correctly in focusing their resources on the areas which would provide optimum value. It was noted that both Officers and Members had been both cooperative and supportive during the course of the year which allowed SIAP to complete their annual opinion.

In response to Member's questions, it was confirmed that:

- A new leavers checklist was being put in place so that all relevant areas of the business, including the Emergency Planning Team, would be notified when someone leaves the Council.
- Approximately 300 stakeholder satisfaction questionnaires had been sent out by SIAP, the responses to which formed the basis of the performance figures included in the Internal Audit Opinion.
- There was provision in the 2022/23 internal audit plan to undertake a number of follow up audits of areas which had received 'Limited' assurance reviews. There was also provision to follow up on the 'No' assurance review for IT Disaster Recovery and Business Continuity that had occurred in a previous audit year.

It was noted that in future reports, a summary of instant actions taken to resolve issues highlighted by SIAP could be included. It was also noted by the Chair that, although this was still a 'Limited' opinion, there had been an improvement from the previous year.

RESOLVED - that the Committee notes the Internal Audit Annual Report & Opinion 2021/22.

115. INTERNAL AUDIT PROGRESS REPORT - SEPTEMBER 2022

Natalie Jerams of the Southern Internal Audit Partnership ("SIAP") presented a report which provided an overview of:

- the current status of live internal audit reports;
- an update on progress against the annual audit plan;

- a summary of internal audit performance, planning and resourcing issues; and
- a summary of significant issues that impact on the Chief Internal Auditor's annual opinion.

It was noted that the outstanding management actions had reduced from 42 to 25 since the last committee meeting although it was highlighted that these figures will fluctuate during the course of the year.

The Committee received the following updates on outstanding management actions:

- An update of the current progress with the project plan for the Disaster Recovery and IT Business Continuity action was provided. It was noted that unrealistic timescales had been assigned to the audit from the outset. It was confirmed that recent blockages with BT had been cleared and the site to site fibre link was now in place and issues with backups had been resolved so migration of data to the new equipment could be resumed. Currently, the plan was still on course to provide a functional system by January 2023. It was confirmed that any expenditure required for the project had been budgeted for.
- Building Control were asked to prepare their own disaster recovery plan which was nearing completion. Building Control's IT is cloud based rather than on premise. Consequently, the impact assessment for Building Control raises different issues to the Council. The impact of disasters at member authorities was also being reviewed to see if this would impact on service pressures.

RESOLVED - that the Committee notes the Internal Audit 2022/23 Progress Report – September 2022.

116. COMPLAINTS AND FREEDOM OF INFORMATION UPDATE

The Committee received a report that set out details of the complaints and Freedom of Information requests received by the Council in the last quarter. The report also provided an update on the Council's approach to managing complaints and what lessons had been learnt from recent experiences.

During the debate, the following points were noted:

- There was a mathematical error on Table A in the report which would be reviewed and corrected.
- The Chair would speak to the Interim Chief Planning Officer and seek clarification as to the current position of the three complaints which were currently at Stage 2.
- An update was asked for in respect of how the Council was intending to improve the way in which it responds to Freedom of Information requests.

RESOLVED – that the committee note and accept the report.

Rising 9.04 pm

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External Audit - 20/21 Accounts

Audit & Scrutiny Committee Tuesday, 6th December 2022

Report of: Chief Finance Officer (Section 151)

Purpose: For note

Publication status: Unrestricted

Wards affected: All wards

Executive summary:

Deloitte have provided an update report to the Audit and Scrutiny committee covering the 2020/21 audit, attached as an appendix to this report. Significant progress has been made since the previous report in September. The report sets out the current status and conclusions thus far, along with a summary of outstanding actions.

It is disappointing that the audit is not yet finalised, however there is demonstrable progress, with a limited number of issues identified in the accounts. There is some difficulty with the audit of collection fund, as set out in paragraph 5.

This report supports the Council's priority of: Building a better Council.

Contact officer Mark Hak-Sanders Chief Finance Officer (S151)
mhaksanders@tandridge.gov.uk

Recommendation to Committee:

The current position with regard to the Statement of Accounts 2020/21 be noted.

Reason for recommendation:

The report provides an update to the Audit and Scrutiny committee on the finalisation of the 2020/21 audit. When the audit is complete, an updated document with any changes highlighted will be provided to committee, along with the final accounts for signing.

Officers have discussed the timescale for finalisation with Deloitte. Deloitte and officers cannot guarantee this until quality assurance work is complete. Both parties are committed to concluding the audit as soon as possible and are meeting daily to progress.

Overview

1. The Council's external auditors, Deloitte, have provided a report to inform the Committee of the current position of the audit of the Council's 2020/21 financial statements. This report is set out in Appendix A.
2. No significant financial reporting issues have been raised in the draft report. A potential adjustment in respect of the pension liability is being discussed with the external auditor and Surrey Pension Fund to determine whether a change to the accounts is required. This change would have no impact on the General Fund, Housing Revenue Account or overall budgetary position of the Council and, if required, would be a technical adjustment to the balance sheet. This was reported to the Committee previously.
3. Subsequent adjustments in respect of asset valuation and debtors are presented for management's consideration. Discussions are ongoing in respect of these adjustments as some have the potential, in management's view, to make the accounts less accurate than as currently drafted. Once these discussions are concluded, a point-by-point response will be provided, setting out which were accepted and which not, with accompanying narrative.
4. The report refers to the quality of Council working papers and records, on pages 4 and 7. The Joint Working Arrangement for Finance has been maturing over the course of this audit and now puts us in a better position to respond appropriately. We will track performance on a regular basis with Deloitte and look to address remaining issues. The report focuses necessarily on the Council's performance however there are concerns over the resourcing and responsiveness of both parties, and management are working with Deloitte constructively to address.

Other Issues

5. A key outstanding issue is the audit of collection fund – the holding account for business rates and council tax collected on behalf of Tandridge District Council, the County Council, Police, Central Government and the Parishes.
6. The Council previously used the 'Academy' Revenues and Benefits system to manage its collection fund, but changed suppliers to 'NEC' during 2021/22. The Council has retained all usual records from Academy in respect of 2020/21 balances, however the audit approach for 2020/21 has significantly changed the level of detail required to be extracted from the system. This change in audit approach has become apparent since the last meeting of this Committee.
7. At time of writing, it is unclear whether our access to archived records in Academy will be sufficient to satisfy the increased audit requirements. Data

required under the previous audit regime has been retained so the difficulties relate to a change in audit expectation, exacerbated by the replacement of systems and the amount of elapsed time since the 31st March 2021 balance sheet date.

8. The Chief Accountant is working with the Revenues and Benefits team and auditors to agree a sensible conclusion to the issue. It is possible that there will be a cost involved in retrieving data from the previous supplier. In that event, a decision would be needed on whether it represented value for money for taxpayers, weighed against the conclusions that the auditors would draw in the absence of that data.
9. A verbal update will be provided to the Committee following the publication of this report.

Other options considered

The completion of the audit is a statutory requirement.

Consultation

Not required.

Key implications

Comments of the Chief Finance Officer

There are no direct financial implications of this report. The audit fee, which is yet to be proposed by Deloitte, will be subject to discussion with officers and approval by committee.

Comments of the Head of Legal Services

Although there is a requirement for local authorities to publish audited accounts under the Accounts and Audit Regulations 2015 by a particular date (30 September 2021 for 2020/21 accounts), but this is not a statutory deadline. The significantly delayed audit is nevertheless putting a serious gap in the Council's accountability to residents and undermining public confidence and trust.

Furthermore, as Deloitte is unable complete their work on the Council's accounts submission for 2020-21, the Council is prevented from issuing the notice of conclusion required by Regulation 16 of the Accounts and Audit (England) Regulations 2015.

Equality

There are no Equalities implications directly arising from the statutory audit of the financial statements.

Climate change

There are no Climate Change implications directly arising from the statutory audit of the financial statements.

Appendices

Appendix A – Audit update to the Audit & Scrutiny Committee on the 2020/21 audit

Background papers

None

----- end of report -----



Tandridge District Council

Audit update to the Audit & Scrutiny Committee on the 2020/21 audit

Issued on 25 November 2022

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Audit status and outstanding information

The key messages in this report

The purpose of this report is to update the Audit and Scrutiny Committee on the progress of our audit for financial year 2020/21 since we issued our draft ISA260 report on 15 Sep 2022. The scope of our audit is set out within our planning report presented to the Committee in March 2021.

Status as reported in our ISA260 letter issued on 15 Sep 2022

We outlined in our report dated 15 Sep 2022 that our audit was at an advanced stage but remained ongoing. Key outstanding matters were listed as follows:

- finalisation of journals testing;
- value for money;
- receipt of financial statements after addressing comments raised during the audit and updating due to the passage of time;
- completion of internal quality assurance procedures;
- collection fund testing;
- the council's assessment of expected credit risk in line with IFRS 9;
- conclusion on property valuations;
- conclusion on the pension liability and assumptions;
- miscellaneous outstanding sample items and follow up queries;
- receipt of signed management representation letter; and
- our review of events since 31 March 2021 through to signing.

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Status update

We like to update you on the progress of the open items which are as follows:

Items completed subject to final reviews

- finalisation of journals testing;
- conclusion on the pension liability and assumptions;
- many miscellaneous items including queries relating to staff costs, revenue and operating expenses.

Items which have progressed significantly and are nearing completion

- we have recently received an updated draft of the financial statements updating the narrative for the passage of time since initial drafting and responding to the comments raised during our audit.
- We have completed our internal quality assurance procedures, subject to review of the recently updated accounts to ensure all feedback has been appropriately addressed.

Open items

- value for money (awaiting support from management);
- collection fund testing (awaiting support from management);
- the council's assessment of expected credit risk in line with IFRS 9 (awaiting support from management);
- conclusion on property valuations (awaiting support from management);
- miscellaneous outstanding sample items and follow up queries including creditors;
- receipt of signed management representation letter; and
- our review of events since 31 March 2021 through to signing (complete to date).

Your control environment and findings

Control deficiencies and areas for management focus

(reported previously in our report dated 15 Sep 2022)

Observation	Year first communicated, severity, component of internal control	Deloitte recommendation	Management response and remediation plan
<p data-bbox="98 560 367 592">Internal controls</p> <p data-bbox="98 632 730 983">Under ISA, we are required to obtain the understanding of the relevant controls and perform design and implementation testing in respect of the significant risks, moreover, we are required to obtain understanding of the business process as part of our risk assessment. We noted that management could not provide the relevant evidence of control reviews having taken place in some instances.</p> <p data-bbox="98 1023 736 1193">Management explained that the reason they could not provide evidence of review controls having been completed in some instances was because staff had left the council.</p>	<p data-bbox="763 560 920 715">2021 High Control activities</p>	<p data-bbox="1039 560 1435 807">We recommend that management should devise a protocol to ensure the evidence of review controls is retained, even if personnel changes occur.</p>	<p data-bbox="1480 560 1998 911">The Tandridge Finance Transformation programme has introduced a new approach to Corporate Finance, involving staff changes and significant support from Surrey County Council through the Joint Working Agreement. Arrangements for 2020/21 were delivered under the previous model.</p> <p data-bbox="1480 967 1998 1177">Management agree that evidence of control reviews should be documented more thoroughly in future. The finding is exacerbated by the significant delay in completing the audit.</p>

Your control environment and findings

Control deficiencies and areas for management focus (continued)

(reported previously in our report dated 15 Sep 2022)

Observation	Year first communicated, severity, component of internal control	Deloitte recommendation	Management response and remediation plan
<p>While performing the audit procedures on the pension liabilities/assets, we noted that there was an error in the Private Equity assets valuation of the Surrey Pension Funds amounting to £38m (as mentioned in the previous pages).</p> <p>17 Tandridge District Council's management considered this an estimation difference and has therefore, not adjusted the council accounts.</p>	2021 Medium Control activities	<p>We recommend that management should devise a mechanism which would enable TDC management to track any unadjusted misstatements reported by the pension fund's auditor. This will enable them to evaluate those unadjusted misstatements and evaluate whether they like to adjust their accounts.</p>	<p>There is a mechanism to be able to track changes in the Pension Fund, The item in question looks to be in connection with the L3 (or Level 3) investments and is not correction of an error. As it was not deemed by the Pension Fund to be an error no adjustment was required and no adjustment was made.</p> <p>These are private market investments which are not traded in the same way as quoted or pooled instruments. The valuation of these therefore takes some time to generate. Any adjustments are down to additional information obtained after the passage of time – in some cases several months – to the time of the audit. The IAS19/FRS102 accounting estimates would have been produced with the best available information at the time and therefore stand.</p>

Your control environment and findings

Control deficiencies and areas for management focus (continued)

(New finding – not reported previously in our report dated 15 Sep 2022)

Observation	Year first communicated, severity, component of internal control	Deloitte recommendation	Management response and remediation plan
<p>Per the Council's fixed assets policy, all HRA assets are to be revalued annually. However, during reconciliation of the fixed assets register to the valuation reports, we identified 30 HRA assets (15 properties comprising 15 land and 15 building assets) with NBV of £3,134,755 that had not been revalued in the year. On inquiry, we noted that 2 of these were additions in the year and were not valued in line with the Council's policy. No explanation was given for the 28 assets not revalued.</p> <p>In line with IAS 16, we have estimated the potential misstatement/error using the index recommendations from the Valuer's Market review report as at 31 March 2021 and proposed the adjustment.</p>	<p>2021 Medium Control activities</p>	<p>We recommend that management should ensure that information provided to the Valuer's are reviewed for accuracy and completeness.</p>	<p>Agreed and noted for future actions.</p>

Your control environment and findings

Control deficiencies and areas for management focus (continued)

(New finding – not reported previously in our report dated 15 Sep 2022)

Observation	Year first communicated, severity, component of internal control	Deloitte recommendation	Management response and remediation plan
<p>We note that the finance team have limited capacity and are under significant pressure much of the time. We have consistently observed that financial records do not appear to be of the detailed quality we would expect, and that management are having to invest considerable time seeking the information required for the audit. The turnover of staff has exacerbated this issue, however, had suitable records been retained, this should not have posed a significant challenge.</p>	<p>2021 high Control activities</p>	<p>We recommend that management continue to review the resource requirements of the finance team and perform a detailed review of the processes in place to retain supporting evidence for financial reporting purposes. Retaining detailed evidence as transactions are reported should result in considerably less resource being required to support the audit, and will ensure that the council meets the statutory requirement to retain suitable accounting records.</p>	<p>The Tandridge Finance Transformation programme has introduced a new approach to Corporate Finance, involving staff changes and significant support from Surrey County Council through the Joint Working Agreement. The working papers for 2020/21 were provided under the previous approach.</p> <p>Management agree that the quality of working papers should improve in future, but this will be an ongoing process as much of 2021/22 accounts were produced under prior arrangements.</p>

Your control environment and findings

Control deficiencies and areas for management focus (continued)

(New finding – not reported previously in our report dated 15 Sep 2022)

Observation	Year first communicated, severity, component of internal control	Deloitte recommendation	Management response and remediation plan
<p>During the audit, we have raised detailed queries regarding the property valuation to management. We have observed that management usually need to perform a detailed examination of the workings, or revert to the expert valuer in order to respond to us. Whilst this is perfectly reasonable in some cases, there have been instances when we would have expected management to readily know the answers as a consequence of having performed a detailed management review of the output from management's expert (and indeed from having close involvement in the inputs to their workings). If there are weaknesses in the detailed involvement of management in ensuring that inputs to the valuation workings are accurate, assumptions reflect best expectations at the time and that outputs are appropriate, there is a risk that the specialist valuer will reach an inappropriate valuation for the Council's property portfolio.</p>	<p>2021 Medium Control activities</p>	<p>We recommend that management have a close involvement with making the judgements which drive the valuation, for example, the assumptions used for MEA calculations.</p> <p>We recommend that a detailed review of the valuations completed by management's expert be carried out and evidence of the challenges made retained. Management should seek further explanations from their expert as required, in order to have a comprehensive understanding of the reasons behind all key movements in asset valuations before accepting the valuation report.</p>	<p>Apart from the MEA calculation where we relied on the valuers to have considered this management are not aware of any other detailed examination happening or reversion to WHE for answers.</p> <p>Management do review the valuations received and WHE provide explanations for movements</p>

Your control environment and findings

Control deficiencies and areas for management focus (continued)

(New finding – not reported previously in our report dated 15 Sep 2022)

Observation	Year first communicated, severity, component of internal control	Deloitte recommendation	Management response and remediation plan
<p>The Council revalue its operational PPE portfolio on a 5 year rolling basis and revalued a significant portion of its portfolio in for the FY 19/20. Accordingly, the Council has subsequently created a schedule of assets to revalue over the 5 year period from FY19/20 on this rolling basis.</p> <p>However, we noted some of the assets were not revalued within a class. CIPFA/IAS16 requires that if an item of property, plant and equipment is revalued, the entire class of property, plant and equipment to which that asset belongs shall be revalued.</p> <p>The effect of those as calculated were immaterial for this year and therefore no proposed adjustment was raised. However, it could have been material if there were more such assets or if they were of high value.</p>	<p>2022 Medium Control activities</p>	<p>We recommend that management should ensure that all the assets are included in the scope of the valuation within respective class.</p>	<p>We revalued all assets in 2019-20 to bring assets into line and then a new schedule was established. I believe assets are revalued by asset class as per the schedule. The identification of operational PPE that wasn't revalued was because they were not scheduled to be revalued and not because of Audit findings</p>

Your control environment and findings

Control deficiencies and areas for management focus (continued)

(New finding – not reported previously in our report dated 15 Sep 2022)

Observation	Year first communicated, severity, component of internal control	Deloitte recommendation	Management response and remediation plan
<p>During the year, we noted one of the GL balance (92699) in debtors does not agree with the subledger breakdown. Management is unsure about the difference.</p> <p>Accordingly, we have proposed the adjustments in respect of this.</p>	<p>2022 Medium Control activities</p>	<p>We recommend management should ensure periodically that the GL balances reconcile with the breakdown/subledger.</p>	<p>Agreed and noted for future actions.</p>

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Your control environment and findings

Control deficiencies and areas for management focus (continued)

(New finding – not reported previously in our report dated 15 Sep 2022)

Observation	Year first communicated, severity, component of internal control	Deloitte recommendation	Management response and remediation plan
<p>In respect of the pension liability, the Employer was aware of the Goodwin case but has not allowed for any additional costs as a result of the ruling for the year ending 31 March 2021. Also, an allowance was not made for the year ending 31 March 2020 on the basis of minutes from the LGPS advisory board that the government is not conceding the Goodwin case. For a typical LGPS employer, we understand that the estimated Goodwin impact could be between 0.0% and 0.2% of the DBO (i.e. up to £300k). Hence, we propose an adjustment to reflect this.</p>	<p>2022 Medium Control activities</p>	<p>We recommend management ensure all the necessary provisions are made based on the latest information available and they should challenge the pension report to ensure its reasonableness.</p>	<p>The Pensions report is already robustly challenged to test for reasonableness. As acknowledged in the narrative the impact could be 0.0% and would not require any adjustment. Any adjustment is not deemed to be material.</p>

Audit adjustments

Unadjusted misstatements

The following uncorrected misstatements have been identified up to the date of this report which we request that you ask management to correct as required by ISAs (UK).

	Debit/(credit) income statement £m	Debit/(credit) in net assets £m	Debit/(credit) OCI/Equity £m	Memorandum Debit/(credit) General Fund £m	If applicable, control deficiency identified
Misstatements identified in current year					
Pension liabilities adjustment in respect of planned asset		£608k	(£608k)		
Pension liabilities adjustment in respect of Goodwin case		(£300k)	£300k		
Application of Valuer's recommendation on operational assets not revalued		£79k	(£79k)		
Difference between GL and debtors ledger which management cannot substantiate	(£233k)	£233k			
Misstatements identified in prior years					
Adjustment in valuation of Quadrant House		£82k	(£82k)		
Aggregation of misstatements individually < £816k					
Total	(£151k)	£620k	(£469k)		

Audit adjustments

Disclosures

Disclosure misstatements

The following uncorrected disclosure misstatements have been identified up to the date of this report which we request that you ask management to correct as required by ISAs (UK).

Disclosure

As part of review of financial statements we noted the following disclosures were missing which are required by the Code, however, not disclosed by the Council:

- Defined benefit obligation disclosures as mentioned in Code paragraph in 6.4.3.45;
(Including maturity profile of the obligation and maturity analysis of benefit payments)
 - HRA vacant possession disclosures as mentioned in the Code paragraph in 3.5.5.1;
(Including an explanation that the vacant possession value and balance sheet value of dwellings within the HRA show the economic cost of providing council housing at less than market rents)
-

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Internal Audit 2022/23 Progress Report (November 2022)

Audit & Scrutiny Committee – Tuesday 6 December 2022

Report of: Neil Pitman – Head of Southern Internal Audit Partnership
Neil.pitman@hants.gov.uk

Purpose: For information

Publication status: Unrestricted
Wards affected: All

Executive summary:

This report provides an overview of internal audit activity against assurance work completed in accordance with the approved audit plan (2022-23) and to provide an overview of the outstanding management actions.

This report supports the Council's priority of: Building a better Council

Contact officer Mark Hak-Sanders Chief Finance Officer and Section 151 Officer mhaksanders@tandridge.gov.uk

Recommendation to Committee:

That the Committee notes the Internal Audit 2022/23 Progress Report – November 2022

Reason for recommendation:

In accordance with proper internal audit practices (Public Sector Internal Audit Standards), the Chief Internal Auditor is required to provide a written status report to the Audit & Scrutiny Committee

Introduction and background

- 1 Under the Accounts and Audit (England) Regulations 2015, the Council is responsible for:
 - ensuring that its financial management is adequate and effective and that it has a sound system of internal control which facilitates the effective exercise of functions and includes arrangements for the management of risk; and
 - undertaking an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards and guidance.

- 2 In accordance with proper internal audit practices (Public Sector Internal Audit Standards), the Chief Internal Auditor is required to provide a written status report to the Audit & Scrutiny Committee, summarising:
 - The status of 'live' internal audit reports (outstanding management actions);
 - an update on progress against the annual audit plan;
 - a summary of internal audit performance, planning and resourcing issues; and a summary of significant issues that may impact on the Chief Internal Auditor's annual opinion.

- 3 Appendix A summarises the activities of internal audit for the period up to November 2022.

- 4 The progress report provides a clear and transparent articulation of internal audit activity, performance, and outcomes during the period up to November 2022.

Key implications

Comments of the Chief Finance Officer

The Progress Report on Internal Audit provides the Council an important insight into areas of risk for the Council where its key processes are not functioning effectively, and their improvement must be prioritised. There are however no direct financial implications of this report.

Comments of the Head of Legal Services

The Accounts and Audit Regulations 2015 came into effect on 1 April 2015 and require councils to undertake an effective Internal Audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account Public Sector Internal Auditing Standards or guidance.

The Progress Report on Internal Audit is intended to ensure that effective systems of internal control are in place. This protects the Council and its Officers

and provides an assurance to stakeholders and residents regarding the security of the Council's operations.

Equality

In consideration of impacts under the Public-Sector Equality Duty the proposal within this report do not have the potential to disadvantage or discriminate against different groups on the community.

Climate change

There are no environmental / sustainability implications associated with this report.

Appendices

Appendix 'A' – Internal Audit 2022/23 Progress Report – November 2022

Background papers

None.

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Southern Internal Audit Partnership

Assurance through excellence
and innovation

TANDRIDGE DISTRICT COUNCIL

Internal Audit Progress Report – 2022/23

Prepared by: Natalie Jerams, Deputy Head of Partnership

November 2022

Contents:

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1. Role of Internal Audit

The requirement for an internal audit function in local government is detailed within the Accounts and Audit (England) Regulations 2015, which states that a relevant body must:

‘Undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance.’

The standards for ‘proper practices’ are laid down in the Public Sector Internal Audit Standards [the Standards – updated 2017].

The role of internal audit is best summarised through its definition within the Standards, as an:

‘Independent, objective assurance and consulting activity designed to add value and improve an organisations’ operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes’.

The Council is responsible for establishing and maintaining appropriate risk management processes, control systems, accounting records and governance arrangements. Internal audit plays a vital role in advising the Council that these arrangements are in place and operating effectively.

The Council’s response to internal audit activity should lead to the strengthening of the control environment and, therefore, contribute to the achievement of the organisations’ objectives.

2. Purpose of report

In accordance with proper internal audit practices (Public Sector Internal Audit Standards), and the Internal Audit Charter the Chief Internal Auditor is required to provide a written status report to ‘Senior Management’ and ‘the Board’, summarising:

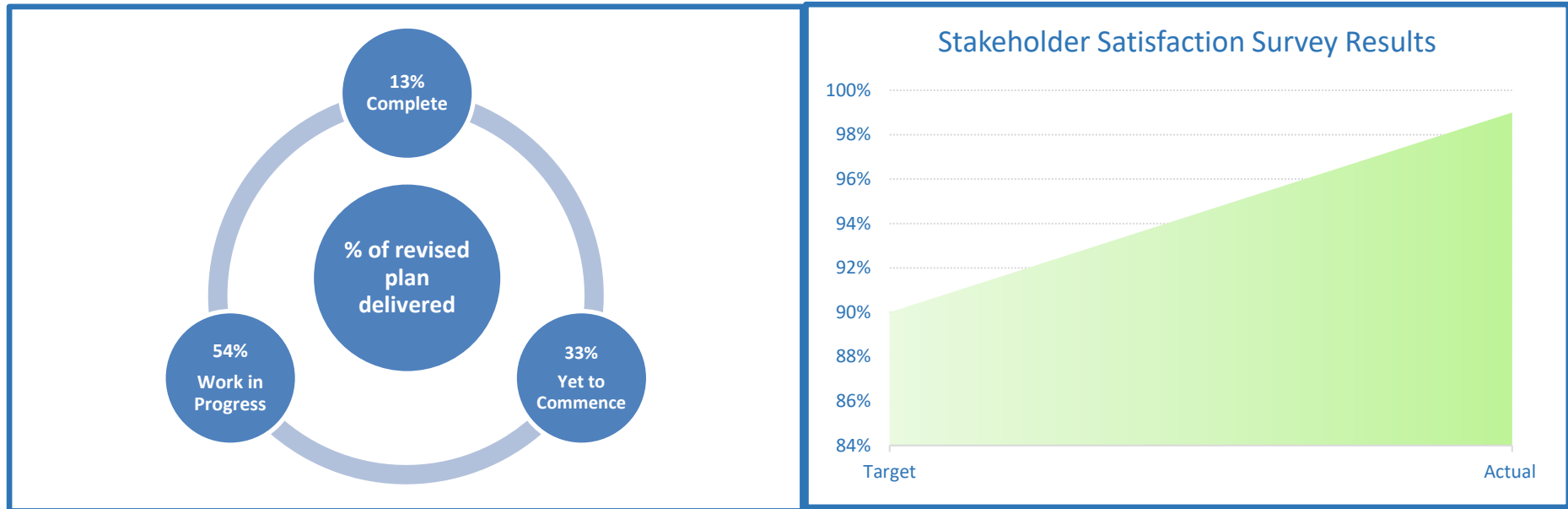
- The status of ‘live’ internal audit reports;
- an update on progress against the annual audit plan;
- a summary of internal audit performance, planning and resourcing issues; and
- a summary of significant issues that impact on the Chief Internal Auditor’s annual opinion.

Internal audit reviews culminate in an opinion on the assurance that can be placed on the effectiveness of the framework of risk management, control and governance designed to support the achievement of management objectives of the service area under review. The assurance opinions are categorised as follows:

Substantial	A sound system of governance, risk management and control exists, with internal controls operating effectively and being consistently applied to support the achievement of objectives in the area audited.
Reasonable	There is a generally sound system of governance, risk management and control in place. Some issues, non-compliance or scope for improvement were identified which may put at risk the achievement of objectives in the area audited.
Limited	Significant gaps, weaknesses or non-compliance were identified. Improvement is required to the system of governance, risk management and control to effectively manage risks to the achievement of objectives in the area audited.
No	Immediate action is required to address fundamental gaps, weaknesses or non-compliance identified. The system of governance, risk management and control is inadequate to effectively manage risks to the achievement of objectives in the area audited.

** Some reports listed within this progress report (pre 2020-21 audit plan) refer to categorisations used by SIAP prior to adoption of the CIPFA standard definitions, reference is provided at Annex 1*

3. Performance dashboard



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Compliance with Public Sector Internal Audit Standards

An External Quality Assessment of the Southern Internal Audit Partnership was undertaken by the Institute of Internal Auditors (IIA) in September 2020. The report concluded:

'The mandatory elements of the IPPF include the Definition of Internal Auditing, Code of Ethics, Core Principles and International Standards. There are 64 fundamental principles to achieve with 118 points of recommended practice. We assess against the principles. It is our view that the Southern Internal Audit Partnership conforms to all 64 of these principles. We have also reviewed SIAP conformance with the Public Sector Internal Audit Standards (PSIAS) and Local Government Application Note (LGAN). We are pleased to report that SIAP conform with all relevant, associated elements.'

4. Analysis of 'Live' audit reviews

Audit Review	Report Date	Audit Sponsor	Assurance Opinion	Total Management Action(s)*	Not Yet Due*	Complete*	Overdue		
							L	M	H
IT Disaster Recovery & Business Continuity	06.07.20	HofT&BS	No Assurance	11(11)	0(0)	10(10)			1
Council Tax	02.10.20	EHofC	Adequate	5(2)	0(0)	4(2)		1	
Building Control	28.07.21	CPO	Limited	19(12)	0(0)	17(11)		1	1
Information Governance	11.08.21	HofLS	Limited	14(7)	0(0)	9(4)		2	3
Grants Register	18.08.21	EHofC & CFO	No Assurance	5(5)	0(0)	4(4)			1
Health & Safety	27.08.21	EHofC	No Assurance	26(17)	0(0)	22(15)		2	2
Annual Governance Statement	02.12.21	HofL	Limited	8(7)	0(0)	6(6)		1	1
Fraud Governance Arrangements	24.03.22	HofL	Limited	15(11)	0(0)	5(3)		2	8
Housing Rents	17.06.22	EHofC	Reasonable	8(4)	1(0)	7(4)			
IT Governance	20.06.22	CE	Limited	6(0)	1(0)	5(0)			
IT Database Management	20.06.22	CE	Limited	7(1)	4(0)	2(1)		1	
Income Collection	08.08.22	CFO	Reasonable	5(0)	3(0)	2(0)			
Contract Management	11.08.22	HofLS	Limited	20(3)	10(3)	0(0)		10	
Business Continuity & Emergency Planning	08.09.22	EHofC	Limited	12(11)	6(6)	5(4)			1
Safeguarding	13.09.22	EHofC	Limited	14(7)	3(1)	11(6)			
Programme/Project Management	14.09.22	EHofC	Limited	4(0)	2(0)	2(0)			
Disabled Facilities Grants	14.10.22	EHofC	Reasonable	4(1)	2(0)	2(1)			
Total				183(99)	32(10)	113(71)	0	20	18

*Total number of actions (total number of high priority actions)

5. Executive Summaries of reports published concluding a ‘Limited’ or ‘No’ assurance opinion

There have been no new reports published concluding a “limited” assurance opinion since our last progress report in September 2022.

6. Planning & Resourcing

The internal audit plan for 2022/23 was presented to the Management Team and the Audit & Scrutiny Committee in March 2022.

The audit plan remains fluid to provide a responsive service that reacts to the changing needs of the Council. Progress against the plan is detailed within section 7.

7. Rolling Work Programme

Audit Review	Sponsor	Scoping	Terms of Reference	Fieldwork	Draft Report	Final Report	Assurance Opinion	Comment
Governance								
Savings Realisation	CFO	✓	✓	✓				
Health and Safety	EHofC							Q4
Risk Management	HofP&C							Q4
Annual Governance Statement	HofL							Q4
IT								
IT Application Management	HofT&BS							Q4
IT Follow Up	HofT&BS	✓	✓					
Core Financial Reviews								
Accounts Payable	CFO	✓	✓					
Accounts Receivable/Debt Management	CFO	✓						
Main Accounting	CFO	✓	✓					

Audit Review	Sponsor	Scoping	Terms of Reference	Fieldwork	Draft Report	Final Report	Assurance Opinion	Comment
Payroll	CFO	✓						
Treasury Management	CFO	✓	✓	✓	✓	✓	Reasonable	
Service Reviews								
Operational Services	EHofC	✓						
Environmental Health & Licensing	EHofC	✓	✓	✓	✓			
Disabled Facility Grants	EHofC	✓	✓	✓	✓	✓	Reasonable	
Other								
Follow Up	Various							Q3

Audit Sponsor					
CE	Chief Executive	CFO	Chief Finance Officer	HofLS	Head of Legal Services & Monitoring Officer
EHofC	Exec Head of Communities	CPO	Chief Planning Officer	HofT&BS	Head of Transformation & Business Support
HofP&C	Head of Policy & Communications				

8. Adjustment to the Internal Audit Plan

There have been the following amendments to the plan:

Plan Variations for 2021/22	
Added to the plan	Reason
IT Application Management	To provide assurance over the support and maintenance of business critical application(s).
Removed from the plan	Reason
IT Business Continuity	Deferred to 2023/24 to enable ongoing actions to be fully embedded prior to a further review.
Human Resources & OD	This review was scoped to look at the People Plan, however this is yet to be fully developed and will be considered as part of the 2023/24 planning. This resource has now been reallocated to further support the reviews of Operational Services and Follow Up.

Tandridge District Council Assurance Opinions (Pre 2020-21)

Substantial	A sound framework of internal control is in place and is operating effectively. No risks to the achievement of system objectives have been identified.
Adequate	Basically a sound framework of internal control with opportunities to improve controls and / or compliance with the control framework. No significant risks to the achievement of system objectives have been identified.
Limited	Significant weakness identified in the framework of internal control and / or compliance with the control framework which could place the achievement of system objectives at risk.
No	Fundamental weakness identified in the framework of internal control or the framework is ineffective or absent with significant risks to the achievement of system objectives.

Future Tandridge Programme Update

Audit & Scrutiny Committee 6th December 2022

Report of: Chief Executive Officer

Purpose: For information

Publication status:

Wards affected: All

Executive summary

The overall aims of the Future Tandridge Programme ('FTP') programme are to transform the operating model for the Council, to create a smaller, more strategic, agile and responsive organisation, with resources targeted at Council priorities and which is underpinned by a more business-like approach to the way that the Council operates.

A key part of the FTP is the identification and delivery of savings identified in Service Reviews earlier in the year, to address the Council's significant budget gap in 2023/24.

A detailed update on progress is included on the Agenda for the Strategy and Resources Committee of 1st December. This report should be read in conjunction with that.

As agreed with the Chair of Audit and Scrutiny, the focus of this report is on governance, risk and issue management to maximise the opportunity for the FTP to be successful.

This report supports the Council's priority of: Building a better Council.

Contact officer: David Ford – Chief Executive dford@tandridge.gov.uk

Recommendation to Committee:

1. To note the direction of travel for the FTP, the savings identified for delivery in 2023/24 and the associated business cases set out in the report to the S&R Committee on 1st December.
2. To note the governance structure established to oversee the programme, including the alignment between savings and benefit delivery and continuing organisational development.
3. To note the proactive approach to risk management being applied and the current programme level risks identified in Appendix B.

Reason for recommendation:

To continue to provide confidence in the governance structure of the FTP and to demonstrate that there is a clear risk management process with escalation in place.

1.0 Background

1.1 Financial context

At the Strategy and Resources Committee on 30th June, a savings requirement of up to £2m was identified to meet the likely shortfall between income and projected expenditure and identified the need for the Service Reviews to deliver a significant proportion of these savings.

The report to the Strategy and Resources Committee on 1st December sets out the savings which are planned to be delivered in 2023/24 (subject to Committee approval). It is important to note that the financial position of the Council is continuing to evolve and, should current assumptions prove overly optimistic, further savings from services may need to be found.

The savings plan currently totals £1.7m. Work is in progress to identify alternate means of balancing the budget (a reserve list of savings) which may be necessary if funding proves to be insufficient.

The report to Strategy and Resources sets out:

- The budgetary context, in terms of the timetable to deliver the budget and an update on the likely financial position and scale of savings required
- Progress to date in delivering Service Reviews, with updates on all service areas currently in scope
- Business cases for Communications and Assets and FM service areas
- An update on the Digital / Customer Service Transformation and the work being carried out to produce a business case for future review
- An update of progress on Operations, Locality and Waste since the update to the Community Service committee in October.
- Next steps on FTP following consideration / approvals along with the lead-in to the final budget to be approved by Council in February 2023.

Final Committee consideration will take place in January 2023 leading to a final budget report to Strategy and Resources Committee on 31st January and Full Council on 9th February 2023.

1.2 Future Tandridge Programme

A key part of the programme is the consistent and rigorous review of all services which fundamentally challenges how and why the Council provides the services it does. The focus is on identifying outcomes which support the longer-term operating model for the Council, balanced against short term opportunities to deliver the budgeted savings in 2022/23 and 2023/24.

A full progress update on the programme was reported to the Strategy and Resources Committee on 29th September and updates have been taken to the Community Services and Housing Committees.

Following this, an all-member briefing was held during September and during November additional subject-specific briefings were provided on:

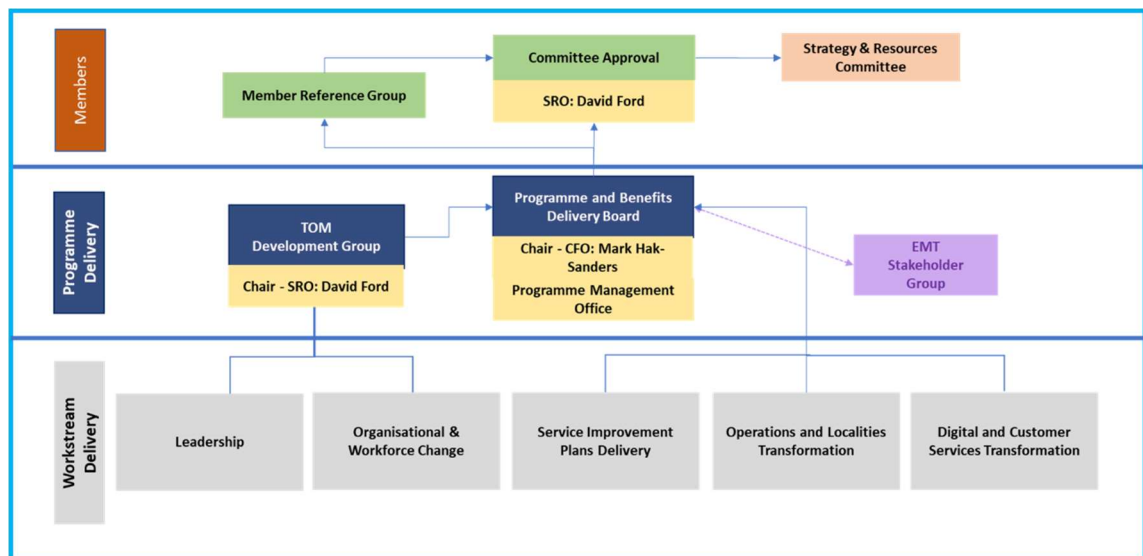
- Digital and Customer Services
- Assets and FM
- Operations and Localities including Waste

Member feedback from these sessions will be used to inform the further development of plans.

The delivery phase of the programme is now underway. As part of this phase, plans have been developed by all service workstreams, with key milestones, resource requirements and associated risks.

2.0 Governance

Through the delivery phase of the programme, the governance and workstream structure for the programme is at 3 levels as set out below. The terms of reference of the key governance groups are included in Appendix C.



2.1 Member level

Formal oversight of the FTP and decision making will continue to be through the Strategy and Resources Committee, with individual committees making decisions for the services within their remit.

Alongside the formal Committee process, oversight of progress will be through the Member Reference Group. This includes the Leader and Deputy Leader of the Council, the Chair of Strategy and Resources Committee and representatives from each of the political groupings.

Wider Member engagement will continue to be undertaken on specific topics with regular progress updates provided to all Members.

2.2 Programme Level

At programme level, delivery of the FTP and the associated savings and benefits will be through the Programme Delivery Board, chaired by the CFO and supported by the PMO. This Board has overall accountability for delivery of the programme.

A key principle of the FTP is to ensure that the management team and Heads of Service (HOS) lead and own the delivery of changes in their service and the associated savings. HOS are directly responsible individually for:

- development of the business case for their service
- identification of savings and other linked benefits
- development of the delivery plan for their service
- identification of key risks and issues and their mitigation

In support of the Programme Delivery Board, HOS are collectively accountable (as the EMT) for overall progress, holding each other to account for delivery of the programme, communicating key messages and ensuring effective engagement with Council staff.

The TOM Development Group oversees the development of the Leadership and Organisation Change workstreams and the change control process for the FTP. Once changes are formally approved, these will come under the remit of the PDB to ensure their delivery.

2.3 Workstream / Project Level

There are 5 key workstreams which support the delivery of the overall programme objectives. Due to their significance and complexity, this will include dedicated Project Boards to oversee delivery of:

- Digital and Customer Services Transformation
- Operations and Localities Transformation

Delivery of the other workstreams will be managed through the Programme Management Office with project management and other support provided where this is required to ensure delivery. Support to the Service Improvement Plans workstream will be provided on an agile basis with programme resources prioritised according to need / risk. This will be subject to ongoing review through the Programme Delivery Board.

3.0 Risk and Issue Management

Risk and issue management is undertaken at programme and workstream level. Programme level risks are recorded on a programme risk register and managed through the PDB.

Risks are identified, reviewed, assessed and appropriate mitigation is determined to seek to reduce the level of risk identified.

Each risk has an assigned owner, and is given both a pre and post mitigation rating. Risks are assessed through the PDB and updated where the mitigation or scores may have changed.

Risks and issues are also managed at workstream level where these are specific to individual workstreams or projects. Project level risks are escalated to programme level for management through the PDB where their significance to the overall success of the programme warrants this.

In addition to the above, Heads of Service will capture risks relevant to delivery of their savings which are reviewed with the Programme team and escalated as required.

A view of the current FTP Risk register can be found in Appendix B of this document.

4.0 Resourcing

The resources needed to oversee delivery of the FTP from October to March were approved at the Strategy and Resources Committee on 29th September. This included funding for the overall programme management and dedicated funding in support of individual workstreams. Progress on the use of resources in support of delivery will be provided in future reports.

5.0 Comments of the Chief Finance Officer

Progress in delivery of the Future Tandridge Programme was reported to Strategy and Resources Committee on 29th September and again on 1st December 2022, including an update of likely financial pressures for next year. As a result of the increased impact of inflation, constrained income generation, and continued uncertainty on Government funding, the Draft Budget for 2023/24 currently shows a funding shortfall that the Council will need to address. The nature of measures required to close this gap will depend on the final level of funding, to be confirmed by the Local Government Finance Settlement expected in December.

In light of the above, delivering the £1.7m of savings planned through the Future Tandridge Programme will be the minimum requirement for 2023/24. Therefore, arrangements for managing the risks within FTP, and adequate resources to mitigate them and deliver the programme are key to the overall success of the 2023/24 budget and MTFs. A resourcing plan to deliver the 2023/24 savings was set out to S&R on the 29th September, with funding approved to the end of the financial year.

6.0 Comments of the Head of Legal Services

As this report updates this Committee on the governance of the transformation programme ('FTP'), there are no legal implications directly arising from this report. Nevertheless, the Committee should consider this report, acknowledge the work completed to date and note the risk management approach that has been adopted to deliver the FTP across the Council. Where Members have concern, these should be raised as the very difficult financial circumstances facing this Council is expected to continue for the foreseeable future. Whilst it is recognised that it will become progressively more difficult to identify efficiencies as the FTP progresses, the Council needs to continue to seek efficiencies through service reviews and transformation initiatives wherever possible so the scale of savings can be achieved.

7.0 Equality

The Council has specific responsibilities under the Equality Act 2010 and Public Sector Equality Duty. Part of this is to ensure that the potential effects of decisions on those protected by the equalities legislation are considered prior to any decision being made.

Section 149 of the Equality Act 2010, provides that a public authority must, in the exercise of its functions, have due regard to the need to:

- eliminate discrimination, harassment, victimisation and any other conduct that is prohibited by or under the EA;
- advance equality of opportunity between persons who share a relevant protected characteristic (as defined by the EA) and persons who do not share it;
- foster good relations between persons who share a relevant protected characteristic and persons who do not share it.

The three parts of the duty applies to the following protected characteristics: age, disability, gender reassignment, pregnancy/maternity, race, religion/faith, sex and sexual orientation. Marriage and civil partnership status applies to the first part of the duty.

Members should have due regard to the public-sector equality duty when making their decisions. The equalities duties are continuing duties they are not duties to secure a particular outcome.

The Officers have reviewed the impact of the closure of the Finance Transformation programme and the outcome of this is that the action have no negative or positive impact on protected characteristics and residents. However, the Council will continually monitor the effect of the Budget-setting process and decision-making by using equality impact assessments.

8.0 Climate change

There are no direct impacts on environmental aspects in this programme update report. Climate change implications will be assessed as part of any changes to Service provision through a business case process.

Appendices

Appendix A – Programme highlight report - October

Appendix B - FTP Risk Register

Appendix C – Governance Groups

Appendix D - Glossary of Terms

Background papers

S&R Committee Report 1st February 2022

S&R Committee Report 30th June 2022

S&R Committee Report 29th September 2022

S&R Committee Report 1st December 2022

----- end of report -----

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Appendix A – Programme Highlight report - October 2022

Future Tandridge Programme Programme Highlight report – October 2022

Future Tandridge Programme				Report date: October 2022	
SRO	David Ford	Delivery lead	Mark Hak-Sanders	Previous month status:	AMBER
Lifecycle Stage	Delivery			Current month status:	AMBER

Headlines

Preparations for December committee cycle in progress Draft budget and fees and charges to be provided to December Strategy and resources committee. Business cases and service review updates to be provided in December committee paper. Detailed planning progressing in Operations and Digital workstreams. Digital SME and Operations Transformation lead onboarded.

Achievements during October 2022

Resources

Digital Transformation SME now onboard to work with the team to develop the digital strategy and future business case.

Operational Transformation lead started beginning of October to lead delivery of savings and internal improvements.

Service reviews, design and delivery . The following service areas have produced business cases which have been reviewed by the TOM development group:

- Assets and FM
- Communications

Member engagement The Member Reference Group has been created and will meet on a fortnightly basis to review proposals from the programme and agree member engagement and direction of travel on service reviews.

Meeting held with chair/vice chair of A&S committee to review risks and change control process and agree future reporting to the committee.

Organisational & workforce change - recruitment process improvements continuing. Appraisal/performance management process being put in place. Redeployment policy introduced.

Finance and Benefits Delivery - creation of reserve list for savings in progress to identify opportunities or savings.

Focus for November 2022

Resources

Recruitment in progress for resources approved by September committee.

Service reviews, design and delivery

Detailed planning on all Service areas to create delivery plans, for collation into a Programme milestone plan to be shared in the December committee papers and to be used to monitor delivery across the programme including resource requirements. Business cases in progress in following areas and are expected to submit business cases in March 2023.

- Customer Services
- Digital / IT
- Operational Services and Locality including Waste

Member engagement Focused Member briefings have been held on following service areas:

- Assets and FM
- Communications business case
- Operations – progress since October committee

A member workshop is planned for 12th December on the draft budget/Fees and charges schedule

December Committee meetings

Preparations underway for collation of the papers for the S&R report, Briefings have been held with chair/vice chair of community services as well as regular meetings with council leader/deputy leader as part of the MRG group

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Appendix B – FTP Risk Register

Below is the current Risk register in use in the Future Tandridge programme including the latest mitigation action updates. This register is reviewed and updated by the programme team and mitigating actions followed up on a regular basis.

Future Tandridge Programme (FTP)				Mitigated scores			Mitigating actions	Owner	Owning group
Risk ID	Topic	There is a risk that.....	Mitigation Approach	Impact	Likelihood	Risk score			
FTP_R012	Digital	Digital and Customer Services will not transform the residents experience within an acceptable level of ROI	Understand the line of business options in the market to deliver the transformation	4	3	12	Combined Digital/Customer services business cases in progress, will include definition of the benefits to be achieved in Customer services from implementing the Digital changes such as self service and Chatbots	Mel Thompson	Programme Benefits delivery Board
			Define self service journeys for residents to reduce telephone calls				Review key business areas that generate high number of customer service engagement: Housing, Planning, Customer Services and define residents journeys to understand requirements when defining system requirements		
			Defining current access and pain points in the resident experience				Review resident calls made to the contact centre to understand where there are problems in the journey		
			Take expert advice on potential suppliers, procurement approach and the technical solution that systems can deliver				Engage with implementation partners and system delivery experts to understand options available in the market		
FTP_R001	Resources	The Council will lose key staff that it would prefer to retain resulting in a further deficit of capability and capacity to deliver the Councils priorities.	Consider ways of retaining key staff and formulate a plan to prevent/reduce the loss of these key members of staff during the transition, this relates to the Organisational Development/change management stream of work in the FTP	3	3	9	Key staff have been identified and approach being shaped by HR/EMT. EMT formulate a plan to prevent/reduce the loss of these key staff during the transition	David Ford	TOM group
FTP_R017	Resources	Recruitment of the role required for the Service Improvements workstream will be slow/unsuccessful which will have a detrimental effect on delivering the savings for 23/24 savings and benefits in the business cases	PMO / Project manager continue to work with individual service leads to develop their service improvement delivery plans that focus on delivery of savings.	3	3	9	Difficulty in capacity to cover all of the key service areas. Additional planning sessions have been set up to work with heads of service to support with development of their plan however PMO/Project mgr have limited capacity.	Mark Hak-Sanders	Programme Benefits delivery Board
			EMT/Service improvement leads to attend fortnightly Delivery board meetings where plans are reviewed and any risks that are raised are mitigated against as far as possible.				Where milestones are amber/red, focus on mitigation and steps to resolve and get delivery back on track.		
			Recruitment to gain SCC assistance to reach a wider audience - FTP to facilitate this approach.						
FTP_R010	Scope Management	Changes such as movement of functions across the council, will be made without consultation with the TOM group which will impact on the planned changes. This would potentially weaken areas of service delivery internally or in the event of outsource opportunities.	Agree and publish scope - reinforce change review group and change log. Change requests to be raised for all additional pieces of work and changes that impact on agreed scope at committee.	4	2	8	Any proposed changes such as Team restructures are raised as Change requests by Heads of Service and reviewed by the TOMDG.	David Ford	TOMDG group
			All change requests to be reviewed by the TOMDG to ensure the big picture is being considered when implementing any changes.						

Future Tandridge Programme (FTP)				Mitigated scores					
Risk ID	Topic	There is a risk that.....	Mitigation Approach	Im	Likeli	Risk	Mitigating actions	On	Owning group
FTP_R002	Governance	Members are not sufficiently engaged and/or will not support key issues which emerge from the FTP.	Engage Committee Chairs in service review emerging proposals.	4	2	8	Early engagement with Leader & S&R Chair / Vice Chair to hear feedback and answer questions in preparation for committee meetings.	David Ford	Prog Team and Service Review Leads
			Member engagement to be considered in each workstream activity in the FTP.				Prog Team to engage Committee Chairs in service review emerging proposals and consider Member engagement in each workstream activity in the FTP.		
			Based on the approach used in Tandridge Finance Transformation to member engagement, identify representative group of members to be used for early engagement throughout the duration of the programme.				A Member reference Group has now been created consisting of a small group of members (agreed with the leader of the council). Since set up in October, this group has attended focused briefings on specific areas of interest such as Digital/Customer services and Assets and FM and fortnightly meetings are set to continue. All member briefings will continue to be held on specific areas of interest and in advance of committee updates where required and there are two all member workshops to be held in December relating to Budget setting/Fees and Charges and Commissioning. a briefing to the chair/vice-chair of Community Services is planned during November to update on progress in this area since the last committee meeting.		
FTP_R003	Communications	Staff are not engaged in or have the wrong information about the programme	Create Communications plan that aligns with needs of internal/external stakeholders. Work with Communications team at TDC to ensure messages are shared with employees and councillors. Inform and encourage managers to cascade to their teams.	3	2	6	Communications plan in place and channels of communications set up in all recommended areas to ensure stakeholders are informed in timely manner. Continue to encourage heads of service to update their teams on all programme updates.	David Ford	EMT
			Heads of service to ensure that their teams are engaged in the programme process and that information is cascaded to teams.				Savings delivery plans include staff engagement where relevant.		
			Keeping staff engaged with progress on the programme				FTP updates provided at staff briefings by Chief Executive		

		Future Tandridge Programme (FTP)		Mitigated scores					
Risk ID	Topic	There is a risk that.....	Mitigation Approach	Impact	Likelihood	Risk score	Mitigating actions	Owner	Owning group
FTP_R014	Service Reviews	Service Reviews will not deliver the budget savings identified in 23/24	Create delivery plan for each service area, whether part of the service improvement workstream, or Digital/Customers, Operations transformation and ensure that all milestones that relate to savings are clearly identified.	3	2	6	Delivery managers to be recruited into the three delivery workstreams, Service Improvements, Digital/Customer Services, Operational Services. Each will create and manage a plan to deliver the savings.	Mark Hak-Sanders	Programme Benefits delivery Board
			Monitor plans/milestones closely in weekly meetings and monthly highlight reports and where a risk is arising, this is escalated immediately to the project/programme board to assess actions to mitigate.				weekly 1-2-1 meetings with heads of service and/or delivery lead to ensure that the plan is in place and credible and is being followed and that any milestones at risk are addressed promptly to prevent slippage.		
			Fortnightly programme delivery and benefits board review savings milestones and where amber/red agree mitigation and next steps and assign ownership.				Each service to create a plan, with key milestones, which is collated for the programme plan. Fortnightly EMT delivery meetings held where exceptions and risks are discussed with the objective of resolving blockers to achieve the savings.		
Page 53 FTP_R015	Resources	Recruitment of the roles required for Digital/customer services workstream will be slow/unsuccessful which will have a detrimental effect on developing the business case and planning and delivery of 23/24 savings and benefits in the business cases	Recruit a skilled Digital transformation lead to work on the business case and to create a delivery plan	2	2	4	Interim Digital expert in place to advise on the business case and the approach to be taken on the Digital Strategy. Recruitment is also underway to bring in a Digital lead who will manage the delivery of the changes agreed in the business case.	Mark Hak-Sanders	Programme Benefits delivery Board
			Understand the scope of the changes required to make the changes for residents/users to enable self service				Persona work to be undertaken which will result in agreed personas that reflect the residents and will be used to develop the customer self service journeys.		
			Review where savings/efficiencies can be made and focus on these areas as a priority, including have the right data available to provide costs/ROI in the business case				Analysis of existing calls on the Customer Services team to understand which areas of business have the highest number of calls and carry out a review of those journeys with the objective of improving service/understanding and removing pain points to introduce short term efficiencies.		
FTP_R016	Delivery timeline	Timelines will be missed if BAU issues require resolution and there is an assumption that programme resources will be used to fix the issues	Each service to set out their savings delivery plan, including key milestones and dependencies, which will form the collated programme plan.	2	2	4	Planning workbook templates being populated by Heads of Service/Stream leads. Planning meetings being held with plan owners to ensure information is captured consistently to enable dependencies/slippages to be trackable.	Mark Hak-Sanders	Programme Benefits delivery Board
			Individual plans to be baselined within the programme and used as drivers for savings delivery by the EMT / stream leads and Finance/Benefits Programme board and any risks to delivery identified by the plan owners to be escalated to the Programme delivery board.				Individual plans are to be collated at programme level. Regular EMT delivery board meetings held where all savings at risk are raised and collectively resolved.		
			All plans will include resource requirements to ensure that where BAU/external resources are required, the demand is clear. Where resources are redirected at BAU, plans will need to be adjusted to show the revised schedule. If BAU resources are not sufficiently available, backfilling of roles will need to be considered to free up time.				Above plans to be assigned owners for each activity and resources required. Focus for each Delivery board meeting will be on current month, slippages, resources issues and resolution to any risks or issues raised against delivery.		

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Appendix C – Governance Structure and governance groups - Terms of Reference

FTP Programme Delivery Board – Terms of Reference

Item	Description		
Responsibilities	<ol style="list-style-type: none"> 1. Manages overall programme delivery 2. Manages overall delivery of benefits and savings identified in the business cases, taking corrective action where necessary 3. Manages programme risks and issues and takes corrective action where needed 4. Identifies and manages dependencies that impact the project 5. Manages risks, issues and decisions that have been escalation to the PDB 6. Manages overall programme budget and allocation of resources to support project delivery 7. Signs off delivery of benefits and savings as part of closure process 		
Membership	<ul style="list-style-type: none"> • Chief Finance Officer (Chair) • Programme Manager • Operational Services Transformation Lead • Digital & Customer Services Lead 	<ul style="list-style-type: none"> • Finance Lead • Other project leads as required 	
Frequency & Format	Fortnightly during delivery planning – September- November (additional meetings will be driven by need). Face-to-face and Teams	Duration:	1 hr

FTP Target Operating Model Development Group – Terms of Reference

Item	Description		
Responsibilities	<p>Agrees the Design Principles that drive Organisational changes</p> <p>Leads the overall design of the TOM including Management Structure</p> <p>Sets the direction and oversees development of Leadership and Org Development workstreams</p> <p>Manages Change Management including organisational implications of decisions made (HR / Technology etc)</p> <p>Sets the direction for the Service Reviews (expected outcomes, financial envelope) and considers business case for change</p> <p>Determines next steps (<u>incl</u> recommendations for approval by Members)</p> <p>Considers project resources required to deliver the changes</p>		
Membership	<ul style="list-style-type: none"> • Chief Executive (Chair) • Chief Finance Officer • Programme Lead • TDC Transformation Lead 	<ul style="list-style-type: none"> • PeopleToo SME • Programme Officer 	
Frequency & Format	Weekly, Face-to-face and Teams		Duration: 1 hr

FTP Member Reference Group – Terms of Reference

Item	Description		
Responsibilities	<ul style="list-style-type: none"> • Sets the objectives of the Future Tandridge Programme • Leads on the overall design of the Target Operating Model • Oversees delivery of savings and benefits • Validates the direction and oversees development of Leadership and Organisation Development workstreams as set by the TOM Development Group • Takes an active interest in monitoring programme progress, and understanding risks and issues • Participates in risk mitigation discussions to reduce the potential impact of identified risks • Reviews issues as a group where applicable and agrees actions to work towards resolving or reducing their impact • Promotes debate and provides opinion and view from member perspective • Advocate group for the Future Tandridge Programme 		
Membership	<ul style="list-style-type: none"> • Catherine Sayer - Leader of the Council (Chair) • Chris Langton (Chair of S&R) • Chris Farr (Deputy Leader of the council) 	<ul style="list-style-type: none"> • Jeremy Pursehouse – Independent Group • Chris Botten – Leader of the Liberal Democrat party • Robin Bloore - Conservative 	
Frequency & Format	Fortnightly (additional meetings will be driven by need). Face-to-face and Teams	Duration:	2 hrs

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Appendix D – Glossary of Terms

Term	Definition
KLOE	Key line of enquiry – areas to be explored as part of the Service Reviews
Saving	<p>Known budgeted expenditure reductions and income increases which result due to the following:</p> <ul style="list-style-type: none"> • Containing additional costs of Inflationary increases in contracts or pay; • Driving forward efficiencies in the provision of existing services i.e. providing services in an improved way to deliver better value for money; • The delivery of new or additional services; and/or • Optimising sources of income.
TOM Development Group	Target Operating Model Development group – a governance group within the Future Tandridge Programme. This group sets the direction for the service reviews and agrees the principles that will drive the organisational change.

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Complaints and Freedom of Information update

Audit & Scrutiny Committee - Tuesday 6 December 2022

Report of: Head of Policy and Communications

Purpose: For information

Publication status: Open

Wards affected: All

Executive summary:

This report provides an update about the Council's approach to managing complaints. Complaints are reported quarterly to the Audit and Scrutiny Committee and details about what has changed as a result of a complaint are published on the website.

In addition, this report includes details about the type of Freedom of Information requests received.

This report supports the Council's priority of: Building a better Council

Contact officer: Giuseppina Valenza Head of Policy and Communications
gvalenza@tandridge.gov.uk

Recommendation to Committee:

The committee is asked to note and accept the report.

Reason for recommendation:

The Complaints Policy stipulates complaints should be reported quarterly to the Audit and Scrutiny Committee.

A robust complaints policy ensures customer service standards are sustained and improved. It also helps maintain the Council's reputation. An approach of

continuous improvement gained by learning from complaints, supports the priority of Building a better Council.

The details about the Freedom of Information requests are provided to show the volume of requests and services impacted in being required to respond to these.

Introduction and background

1. The Council aims to provide an excellent experience every time a customer uses its services, but occasionally things do go wrong. When that happens, the Council would like the opportunity to put things right.
2. If a service falls below the expected standard, officers work with customers to resolve any issues as quickly as possible. Where this still does not resolve the issue, customers may want to make a formal complaint.
3. Complaints, comments and compliments from customers help the Council identify what has worked well and what could be better.
4. Comments and complaints are used to see where processes should be reviewed and improvements made. In addition, compliments are passed on to staff and shared internally.
5. The complaints policy has two stages. Stage 1: Resolution. If customers are not satisfied with the service they receive, they can make a Stage 1 complaint. Where the customer is not happy with the response to their Stage 1 complaint, they can escalate it to Stage 2: Review. The customer must clearly explain why they are dissatisfied with the Stage 1 investigation and what they think the Council needs to do to put matters right.

Timescales

6. At both stages complaints:
 - Are automatically acknowledged within 2 working days.
 - Are fully investigated and responded to within 10 working days. Where this is not possible the customer is contacted to let them know when they can expect a reply.
7. If customers are still not happy with the response, they receive at Stage 2, they are referred to the Local Government and Social Care Ombudsman (LGSCO). The LGSCO investigates complaints about councils with the aim of putting things right if they have gone wrong.

Lessons learned

8. We capture what lessons have been learned from complaints, with the aim of improving customer service.
9. As part of the Stage 1 investigations, team leaders review the process or practice used, to highlight where improvements could be made. Any changes are recorded in the system with a record of the action taken as a result, for example staff training, changes to a system or process etc.
10. At Stage 2 a member of the Senior Leadership Team reviews the response to Stage 1, to see if it could have been prevented from escalating to Stage 2.
11. In the last quarter there were a few complaints about the way in which an enquiry was handled by the officer and that officer's response. These have been reviewed and discussed by the team leaders and service leads to see where improvements can be made, or training is required.
12. A customer satisfaction survey for complaints is sent to complainants once their case has been closed. This asks if complainants found the process easy to use and are satisfied with the response to their complaint.
13. In the last quarter there were four responses. All respondents found the complaints process difficult and were not satisfied with the response provided. This was partly due to the length of time it had taken for a response to be sent to them and the lack of information given in the response.

Number of complaints

14. In the last quarter (1 July to 30 September 2022) there were 24 new complaints and 6 Stage 2 complaints. Table A provides more details.
 - There were 8 complaints about council tax, with 1 at stage 2.
 - There were 5 complaints for community surveyors, with 2 at stage 2.
 - There were 4 complaints for planning, with 1 at stage 2.

Table A: Complaints 1 July to 30 September 2022

Service	Summary of complaint	Stage 1	Stage 2
Benefits	Delay in receiving discretionary housing payment form update.	✓	
Benefits	Poor customer service received after phoning regarding tax change enquiry.	✓	
Community Surveyors	Residents flat suffered water damage, disagreement about who covers cost.	✓	
Community Surveyors	Tree fallen onto resident's garage.	✓	✓
Community Surveyors	Resident wanting to re-do their driveway.	✓	✓
Community Surveyors	Scaffolding put up by Council blocking residents SKY dish.	✓	
Community Surveyors	Resident had to pay for overgrown trees to be cut back on their council property.	✓	
Council tax	Delay in reply to council tax enquiry.	✓	
Council tax	Council tax charge sent to resident in error.	✓	
Council tax	Resident couldn't fill out energy grant form, no communication back from council.	✓	
Council tax	Resident summoned to court over wrong council tax amount.	✓	
Council tax	Council tax overpayment not refunded to resident and no communication from council.	✓	
Council tax	Resident charged more than council tax band.	✓	
Council tax	Dispute with council tax bill, no action taken after speaking with council.	✓	
Council tax	Resident unable to create direct debit for council tax.	✓	✓
Exchequer services (Finance)	Multiple invalid reminders sent regarding maintenance charges, no communication back from council.	✓	
Health and Wellbeing	Poorly treated by Wellbeing Prescription Team.	✓	✓
Housing	Resident removed from council housing list.	✓	
Housing	Incomplete maintenance work caused damage to residents' property.	✓	
Housing	Eligibility for council housing.	✓	
Legal (Previously FOI)	Planning enforcement dispute.	✓	✓
Planning	Delay in deciding planning application.	✓	
Planning	Delay in deciding planning application.	✓	
Planning (stage 1 in previous quarter)	Delay in deciding Planning Application.		✓
Planning Enforcement	Disagreement in Planning Application.	✓	
Total		24	6

Complaints to the Local Government and Social Care Ombudsman (LGSCO)

15. In the last quarter six complaints were considered by the LGSCO. Three for housing and three for planning. Two of the housing and one of the planning complaints were not upheld. One case is still under investigation
16. Two complaints were upheld.
 - One related to a planning enforcement issue where the enforcement notice was not issued until after planning permission had been granted. The Council was ordered to issue an apology, make a payment of £1250 and maintain regular contact with the resident about any planning enforcement.
 - The second was about a housing complaint where a tenant raised issues about fire safety in their building and withheld service charge and rent payments. The Council was required to apologise for failures relating to fire safety issues in the building. Evidence must be provided to the ombudsman about regular fire alarm testing, as well as person centred risk assessments and personal evacuation plans. Risk assessments must be carried out at least every two years and evidence provided of electrical equipment checks.

Compensation

17. The Council offers compensation as a goodwill gesture and this is set at a maximum of £50. This is only considered in exceptional circumstances, where the complaint investigation identifies a fundamental service failure in the way the situation has been handled and where the issue caused a customer unnecessary upset and distress. In this quarter we have not made any compensation payments.
18. In certain instances, the Council offers discretionary financial compensation to council tenants or leaseholders in the event of a failure of the Housing Landlord Service. Although a discretionary scheme, it is an expectation of the Social Housing Regulator and the Social Housing Ombudsman that there is one.
19. There are also some landlord related compensation payments required by law. These relate to homelessness and disturbance payments when tenants are required to move out of their home. Any compensation is funded by the Housing Revenue account.
20. In the last quarter a housing related compensation payment of £100 was made to a housing tenant in relation to a drainage leak at their property. The tenant was unhappy with the length of time it took to resolve the issue which led to damage to their carpets. In addition, carpets and other items in the property were deep cleaned at the Council and contractor's cost.

Compliments

21. Compliments about staff and the way they have responded to customers are shared internally on the intranet.

Freedom of Information (FOI), Data Protection Act, Subject Access Request, Environmental Information Regulation process

22. There are two separate pieces of legislation under which the public can request information from the Council. These are the Freedom of Information Act (FOIA) 2000 and the Environmental Information Regulations (EIR) 2004. The FOIA provides a general right of access and the EIR provide additional rights of access to environmental information.
23. Both pieces of legislation provide the public with a general right of access to all recorded information held by public authorities. This includes drafts, e-mails, letter, notes, recordings of telephone conversations and CCTV recordings.
24. Anyone can make a freedom of information or an environmental information request. They do not have to be UK citizens, or resident in the UK.
25. All Freedom of Information (FOI), Data Protection Act (DPA), Subject Access Request (SAR) or Environmental Information Regulation (EIR) requests are registered on the corporate system.
26. The Council has 20 working days to reply to an FOI or EIR request and a month for DPAs and SAR. It can often take longer than this if the request is particularly complex or involves multiple documents. All personal data must be redacted from documents before being released and this can take a long time. If the Council is late in responding a holding response is sent to the enquirer to make them aware the response is taking longer to prepare.
27. In the last quarter (1 July-30 September 2022) we received 176 FOIs. Table B shows the breakdown of requests by service area.

Table B: FOIs 1 July to 30 September 2022

Service area	Number of FOIs
Asset Management	1
Benefits	4
Building Control	1
Business rates	19
Commercial Asset Management	1
Communications	1
Community Safety	3
Council tax	11

Council Housing	9
Community Surveyors	1
Customer Services	1
Democratic Services	1
Data Protection	1
Environmental Health	17
Facilities	3
Finance	22
Housing	11
Homelessness	3
Housing development	2
HR	7
ICT	7
Legal	9
Locality services	2
Operational services	3
Parking	3
Parking external	1
Parks	3
Planning	7
Planning enforcement	2
Planning policy	4
Procurement	4
Public health & funerals	8
Waste and recycling	3
Trees	1
Total	176

28. Many FOIs are repeat requests and are often from companies trying to find out what contracts the Council has, what software it currently uses, how many people are working in a particular service area etc.
29. The Information Commissioners Office (ICO) is the independent body which oversees FOI and EIR. If the public remains unhappy after the internal review procedure, they can complain to the ICO. If the ICO considers the complaint to have merit they will carry out an investigation. The FOI Officer is responsible for providing the ICO with any information they need for their investigation.
30. The ICO requires a formal written explanation of the Council's position, as well as a copy of any withheld information. The ICO will issue a Decision Notice which can either uphold the Council's position or require any withheld information be disclosed. The Council has not received any decision notices from the ICO in this quarter.

31. As part of the Future Tandridge Programme service reviews the administration of FOIs has moved to the Legal team, so the whole process is managed by one team. In addition, to make it easier to respond to FOIs, officers will increase the number of standard data sets on the website. This mean there will be standard responses to the most common enquiries which direct the requestor to the website.

Key implications

Comments of the Chief Finance Officer

There are no direct financial implications arising from this report.

Dealing with complaints puts an additional resource burden on the Council in terms of staff time and correctly dealing with complaints in the early stages reduces this. Learning from our mistakes and improving processes reduces the chances of reoccurrence and frees up officer time to focus on delivering services. Where compensation payments are necessary these will need to be met by services from existing budgetary provision.

Comments of the Head of Legal Services

This report provides a review of the number of complaints received, as well as information about FOI and EIR requests.

The regulatory body, the Information Commissioner's Office (ICO) considers the key performance indicator is the compliance with the statutory 20 Working days deadline for both FOI and EIR requests. The ICO would intervene to monitor a council where it was aware its compliance rate had fallen below 90%.

If any complaint raises issues which may have legal implications or consequences, the Legal team should be consulted.

There is no statutory duty to report regularly to any of the committees about the Council's performance, but it is good practice to provide this information. Under Section 3 of the Local Government Act 1999 (as amended) a best value authority has a statutory duty to secure continuous improvement in the way in which its functions are exercised having regard to a combination of economy, efficiency and effectiveness.

Regular reports about the Council's performance in responding to complaints and FOI and EIR requests help to demonstrate best value and compliance with the statutory duty.

Equality

To ensure anyone can make a complaint, complaints can be submitted in a number of ways. They can:

- Complete a form.
- E-mail the Council.
- Write to the Council.
- Visit the Council Offices and a complaint can be recorded by an officer.
- Call 01883 722000 and a Customer Services Advisor can complete a form for a customer over the phone.

Complaints on social media cannot be accepted, as it is too difficult to capture information and not practical if it is sensitive or confidential. When a complaint is received via social media, the complainant is asked to contact the Council in one of the above ways.

While all complaints are dealt with confidentially, anonymous complaints cannot be responded to.

Climate change

There are no significant environmental / sustainability implications associated with this report.

Appendices

None

Background papers

None

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