



Draft Internal Audit Report Development Management

Date: October 2017

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Background and Scope

Background and Context

In October 2015 WLDC management requested a Peer review of the Planning service. The aim of the review was to help identify some long running issues with in the service and how to address them. The Councils aim is to have an effective, high performing sustainable Planning Service in place.

The review noted that there were a number of areas for improvement and an action plan was developed to ensure the improvement actions were monitored and completed.

A six month follow up review was commissioned which found that good progress had been made but there remained some key areas to address and implement.

In 2015/16 the Audit Committee requested that an audit be undertaken of Planning. The audit was initially put on hold pending the outcome of the Peer Review, and later awaiting the appointment of a new manager. The manager has been in post for 10 months now and at its meeting in January 2017 the Audit Committee requested that the audit now be started.

Meeting with Planning management and members of the Audit committee and Planning committee we agreed the Terms of Reference for the audit and identified ten key risk areas to

cover. Including the Development Management Service, Planning Enforcement and Section 106 monitoring.

The 2016/17 combined assurance report identified the Development Management service as Amber. The service has not been subject to an internal audit for several years.

Scope

The following risks were identified and agreed with management and members -

- There is no effective management of the Planning Service
- The work of the service is not adequately planned and performance is not managed
- Staff resources are inadequate to deliver an effective service
- Engagement with stakeholders, public and members, is not effective
- Planning applications are not processed in accordance with policy
- The delegation of decision making is inappropriate or ineffective
- Neighbourhood plans are not properly taken account of
- Previous S106 agreement outcomes are not monitored
- Enforcement action is inadequate or ineffective
- The recommendations of the Peer Review have not been implemented

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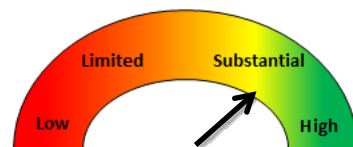
Risks

Risk	Rating (R-A-G)	Recommendations	
		High	Medium
Risk 1 - There is no effective management of the Development Management service	G	0	0
Risk 2 - The work of the service is not adequately planned and performance is not managed	A	1	0
Risk 3 - Staff resources are inadequate to deliver an effective service.	G	0	0
Risk 4 - Engagement with stakeholders, public and members, is not effective.	A	1	1
Risk 5 - Planning applications are not processed in accordance with policy	G	0	0
Risk 6 - The delegation of decision making is inappropriate or ineffective.	G	0	0
Risk 7 - Neighbourhood plans are not properly taken account of.	G	0	0
Risk 8 -Previous S106 agreement outcomes are not monitored.	A	0	2
Risk 9 - Enforcement action is inadequate or ineffective.	R	2	2
Risk 10 - The recommendations from the peer review have not been implemented	G	0	0

Key Messages



The Planning Service Substantial Assurance



We found that there is a well run, effective planning service in place. The overall feeling and feedback from all officers interviewed was positive. A full staff structure, settled senior managers and officers, clarity on roles and a prolonged period of good performance all support a substantial assurance opinion on the service.

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Key Messages



There is clarity on outcomes, reporting, targets and governance for the service. Regular team meetings and sharing of performance data means that there is a wider appreciation and understanding of service targets throughout the whole planning service.

The actioning of the Peer review recommendations has supported a wider management led improvement drive and stability in key roles by appointing permanent staff has also supported a period of good performance.

There were 96 actions recorded in the improvement action plan, coming out of the Peer review. A majority of these have been implemented. The service is no longer monitoring the remaining actions, as agreed with members. These will now be monitored through business as usual or are dependent on the implementation of the new ARCUS ICT system for Development Management.

There were some areas identified during the review where improvements could be made to current systems and controls, these included –

A key service performance indicator is the time taken to complete applications. The Service is currently reporting excellent performance against these targets. We found that for 25% of applications tested there was no evidence to support time extensions that had been applied to the case.

As a result of this finding all planning applications within the period were rechecked by the Assistant Team Manager and to understand whether these were isolated cases. No further cases were identified and this is something that the officers are now routinely considering much earlier in the decision making process. It has been discussed with all officers again and will be routinely monitored through individual 121s where any time extensions are used.

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Interviews with Members

As part of the audit we interviewed 4 members. In our interviews with members they acknowledged that the service has improved since the Peer Review in 2015, but all felt that there are more improvements to be made. Members were not confident that further improvements will be made, and seemed unaware of the benefits to be achieved by the new Planning ICT system, which is the most significant remaining action following from the Peer Review.

All members commented positively on the appointment of Oliver Fytche-Taylor as Planning Services Manager and several expressed the view that much of the improvement was down to Oliver's hard work and dedication. They also commented positively on the capability of the Development Management team as a whole.

We found that there is a marked difference of opinion between members and officers on the effectiveness of communications by the Development Management team.

Members expressed the view that communications between officers and applicants, developers, Parish Councils and members could be improved. They showed frustration that they do not always get the information they need when they need it, or in an understandable form. Several members said that they found officers to be defensive when questioned about delegated decisions.

We discussed these comments with officers who felt that they have, and do, provided appropriate and relevant information as required. They were disappointed that their efforts to communicate effectively was resulting in some negative feedback, and did not see what they could do differently that would improve matters.

We did identify that some, if not most, of the communication mismatch is due to the differing nature of the role, interests and focus of the officer and member. As one member told us, 'I do get frustrated with recommendations from officers but I think this is because they are following the rules which often are not what members want'.

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During the audit members raised a number of queries about specific planning applications, and we looked into other applications where members had raised queries by email. We found no evidence that officers had acted without due process.

Differences in opinion will happen on occasions due to the nature of development management. In fact members can at times disagree with each other, and also disagree with to the CLLP, which went through a rigorous consultation process before being adopted.

The focus of officers is getting the job done and meeting timescales. Our work has shown that they are very good at this. The focus of members is often on dealing with applicants, developers and the local community who disagree with the decision being made. Both sides need to understand the position of the other, and the two should engage accordingly. This is acknowledged in the Council's Local Code of Conduct for Councillors and Officers dealing with Planning Matters which states:

'A successful relationship between Councillors and Officers can only be based upon mutual trust and an understanding of each other's positions. This relationship, and the trust which underpins it, must never be abused or compromised.'

Members need to understand that officers make their decisions in accordance with the various planning policies and plans and accept that the decision might be contrary to what they want, or think is correct. Most decisions are delegated, however when an officers assesses an application as being 'balanced', that is there are reasons for approving and reasons for refusing, the application, they are brought to the attention of the Chair of the Planning Committee and if agreed are referred for decision by the Committee. Therefore members make the final decision on applications where there is doubt.

Officers need to understand that members are being questioned, and pressured, by applicants, developers, and local communities. When a decision is made that is contrary to what these stakeholders would wish for, members have to deal directly with the stakeholders. Officers at this time

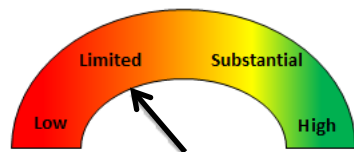
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must provide members with timely and understandable information to enable the member to respond effectively. Where officers are aware of a potential problem with an application at an early stage it would be useful to alert interested members as this may avert difficulties with stakeholders later in the process.

To achieve the level of understanding detailed in the Code of Conduct, and ensure that officers and members understand each other's role interests and focus, workshops have been undertaken in each of the last 2 years, and those attending have recorded that they were highly satisfied with those workshops. More needs to be done.

We recommend that the Council looks to make better use of the programme of training event/workshops to develop the necessary level of understanding and communication between officers and members. We also recommend that officers work with members on a one-to-one basis where necessary or appropriate. These recommendations not only apply to Development Management but also to Enforcement where the same level of understanding is required.

Planning Enforcement Limited Assurance



The Planning Enforcement service make effective and correct decisions, in line with the approved

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policies. These decisions have result in appeals and to date all decisions have been upheld as appropriate and proportionate. Where appropriate, planning enforcement matters are considered within the wider remit for enforcement within the Council to ensure that best use of resources is achieved.

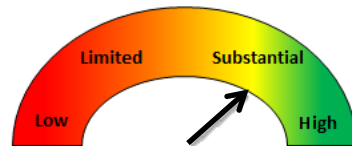
We found that that the service is not meeting its performance targets due to a number of reasons, including a disparity between the resource available and the service offered.

We identified several areas where the Council could review and strengthen the service provided including -

- A review of whether some outcome measures would provide better service insight, rather than the time taken to action each case should be considered.
- There there is one full time enforcement officer to action all cases. Some temporary resource has been provided however performance continues to be below target and the resource is due to end in September 2017.
- The joint working between planning enforcement and planners could be improved when setting planning conditions. Currently some planning conditions encourage public requests for enforcement when in reality the conditions are unenforceable.
- The service could improve the way it reports its case load to add some context to performance figures. Currently there is no breakdown of cases by prioity or year, just an overall figure. This does not support analysis and understanding of where improvements could be made.
- Although below target performance has been reported through Progress and Delivery reports we found that there had been a limited response and corrective action taken corporately. And performance continues to be off target.
- The target for actioning cases is 150 days, current reported performance is 188 days.

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Section 106 Monitoring Substantial Assurance



The Council has been without a contributions officer for several years until one was appointed in 2016. This has had an effect on the monitoring and recording of section 106 agreements.

An officer has now been appointed and work is starting on improving and developing the recording, monitoring and reporting of section 106 agreements. We found that there is a monitoring system in place and Section 106 agreements are recorded.

Some further clarity is needed to ensure this role is understood, resourced and that roles and responsibilities are documented and understood for maintaining an accurate record. As currently several different services including finance, growth team and the contributions officer are involved in monitoring these agreements.

We noted in testing that an amount of contributions monies had not been spent and was over due to be returned to the developer. Although the amount was not material it did demonstrate the need for a full overview and reconciliation of agreements.

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Management Response



Planning Audit – Management Response.

The Development Management (Planning) Service

This audit is welcomed. The planning service at West Lindsey District Council has been under pressure for the last few years. It has been the subject of a peer review and a comprehensive service improvement programme. It has also been at risk of designation due to its performance in the determination of minor and other planning applications in the two years ending in September 2016.

Since early 2016 the service has been able to demonstrate sustained improvement in its performance. This, in part, helped it avoid “designation” in the early part of 2017. The service needed this audit to give assurance to its key stakeholders (members, officers, applicants, parish councils, developers and those affected by development) that the service is performing at the standard it should and delivering a quality service.

It was heartening to read, given the work which has gone into the service in the last few years, that: ***“there is a well-run, effective planning service in place”***.

Having said that there are things in the report which need to be addressed. This audit highlights the importance of communication and the understanding of the different roles of members and officers in the delivery of the service. A key area of concern is the apparent mismatch between officers’ view of the service and the expectation of members. This is likely to be the explanation for the quote from a member given on page 4 of the audit report: *“I do get frustrated with recommendations from officers but think this is because they are following rules which are not what members want”* If members don’t understand the legislative and policy background that underpin planning decisions they are almost bound to become

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frustrated when they don't get the outcome they expected, especially if the reasons for the decision are not properly explained. This is a principal message from the audit: officers will have to work harder to explain the legislative and policy basis for decisions and recommendations; and members will need to ensure that they involve themselves in planning decisions at the right level and carry the learning from the training sessions into their ward and committee work.

For the last two years the service has run a training programme for councillors and parish councils. This has included an externally facilitated workshop on the different roles members and officers play in the delivery of the planning service. All these training events recorded high levels of satisfaction from the councillors who attended. These events were aimed at improving the understanding of members of the planning system and their role within it and helping officers understand how to operate in a political environment.

Whilst, as part of the actions from this audit, the planning training programme will be revised, it is worth reiterating how planning decisions should be made. Planning decisions are governed by the development plan. This means that decisions need to be in accordance with the (member) agreed development plan (the recently adopted Central Lincolnshire Local Plan and any relevant Neighbourhood Plan) unless there are sound planning reasons for not doing so. At the time of the audit the Central Lincolnshire Local Plan had only recently been adopted. Given decisions taken since then and the outcomes of a number of appeals it will be clear that members should have confidence in the policies of that plan to deliver the planning outcomes they are looking for in their communities.

In short the determination of a planning application needs to be based on the application of policy, the detailed evidence relevant to the application and the operation of the "planning balance". In this respect planning officers are employed to advise on this balance, based on their qualifications and experience.

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Decisions and recommendations are never their personal view. On the other hand Councillors should be wary getting drawn into a detailed assessment of a planning application with local people, the agent/developer/land owner or parish council prior to a decision being made, and simply refer such approaches to the planning officers. The officer's report will balance the considerations and come to a conclusion on the application based on the evidence and the application of policy. If an application is subsequently determined by the Planning Committee it is their job to review the "planning balance" and they are entitled to come to a different conclusion if they weight the considerations differently.

In conclusion this audit is welcomed as it represents an opportunity to boost confidence in the development management service at the Council. It can, through its action plan, help to strengthen the relationship between officers and members on planning issues. On the one hand members should avoid getting involved in the detail of a planning application with the agent, applicant, parish council or objector and try to refer any questions to officers. On the other hand officers need to be better at explaining how they have applied the "planning balance" in their recommendations and decisions and certainly not be defensive. That way the Council will be seen as having an effective and efficient development management service (operated by both members and officers) which takes planning decisions in the best interest of the District as whole.

Planning Enforcement

The story around planning enforcement set out in the audit report is less positive. However some of the deficiencies identified are acknowledge and are in the process of being remedied.

Earlier in the year the increased demand on the service (as reported through progress and delivery) was recognised and additional temporary resources were made available. Management Team has recognised

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that this increase in demand is likely to remain for the foreseeable future and is therefore taking steps to make these temporary resources permanent.

It is clear from the audit that the decisions made in relation to enforcement are sound and in line with the Council's policy. High risk cases are prioritised and where required formal action is taken.

Enforcement is also a demand led service and is governed by a "risk based policy" which seeks to manage this demand. The planning enforcement policy is under review and will be subject to pre – scrutiny by the Challenge and Improvement Committee before being presented to the Prosperous Communities Committee for adoption. This should assist the effectiveness of the service.

In the recent re-structuring of the Team Managers all enforcement activity has now been centralised under one manager giving a greater focus to this area of work. This should also help ensure that the service is as effective as it can be.

Section 106 Monitoring

It is helpful that the audit acknowledges the work which has gone into re-establishing the post of development contributions officer and how that will make the job of monitoring s106 agreements much more effective.

Action Plan

1	Risk Description	Current Rating	Target Rating
	The work of the service is not adequately planned and performance is not managed	AMBER	GREEN
Findings			
We tested a sample of 24 cases from between January 2017 and May 2017 and found that 6 or 25% of extensions did not have the required supporting evidence. Evidence is required to confirm the extension of time to complete the case was valid. Officers are required to obtain and retain proof that the applicant agrees with any extension.			
Implications			
The completing of cases within set time scales is key. Having extended cases with no supporting evidence to say why undermines the assurance that can be placed on performance reporting.			
It also could affect the performance reporting to central government.			
Recommendation			Priority level
Check 100% of extended cases to ensure the required documentary evidence is present.			High
Ensure all staff are clear that evidence to support extensions must be recorded on case files.			
Agreed Action		Responsibility	Implementation date
The service carried out a 100% check on cases, which had not yet been reported to central government. No more issues were found. New systems have been implemented to 100% check all time extension cases for evidence.		O.Fytche – Taylor Team Manager	Implemented

Action Plan

2	Risk Description	Current Rating	Target Rating
	Engagement with stakeholders, public and members, is not effective.	AMBER	GREEN
Findings			
<p>Our interviews with members identified that there is a marked difference of opinion between members and officers on the effectiveness of communications by the Development Management team.</p> <p>Members showed frustration that they do not always get the information they need when they need it, or in an understandable form. Several members said that they found officers to be defensive when questioned about delegated decisions. Officers were disappointed that their efforts to communicate effectively was resulting in some negative feedback, and did not see what they could do differently that would improve matters. We did identify that some, if not most, of this communication mismatch is due to the differing nature of the role, interests and focus of the officer and member.</p> <p>Both sides need to understand the position of the other, and the two should engage accordingly. Workshops have been undertaken in each of the past 2 years to address this but more needs to be done.</p>			
Implications			
<p>The continued sustainability and good performance of the Development Management service is not maintained due to a break down in member officer relations. The reputation of the service is damaged and this could be hard to rectify.</p>			
Recommendation			Priority level
<p>The Council makes more use of the programme of training event/workshops to develop the necessary level of understanding and communication between officers and members. Officers work with members on a one-to-one basis where necessary or appropriate.</p>			High
Agreed Action		Responsibility	Implementation date
<p>Continue to work with members through the agreed training plan and update workshops and use feedback and examples to tailor future training events.</p> <p>Ensure there is understanding of officer and member roles and that one-to-one support and feedback is considered as part of any future training and development work.</p>		O.Fytche – Taylor Team Manager	01.04.2018

Action Plan

3	Risk Description	Current Rating	Target Rating
	Engagement with stakeholders, public and members, is not effective.	AMBER	GREEN
Findings			
<p>The Council has consulted with members and developed an annual member training plan. Training has started and feedback has been very positive. To support an effective service and support understanding of planning issues the Council should continue to engage and encourage members to attend training events.</p> <p>For one recent training events we found a relatively low number of members had attended.</p>			
Implications			
Members are not engaged and up to date with the latest best practice and WLDC policy. This could increase the risk of incorrect advice to applicants and increase contact and communications with all stakeholders.			
Recommendation			Priority level
The Council explores all ways of continuing to develop and engage with members with development management training. Including offering 1-2-1 sessions or on-line training alongside group training.			Medium
Agreed Action		Responsibility	Implementation date
<p>Capture feedback from training and evaluate how successful the training has been not just how well it has been delivered.</p> <p>Record examples of where issues have arisen and use these in annual feedback and training sessions for staff and members.</p>		O.Fytche – Taylor Team Manager	31.03.2018

Action Plan

4	Risk Description	Current Rating	Target Rating
	Previous S106 agreement outcomes are not monitored.	AMBER	GREEN
Findings			
<p>We found that all though there is a contribution officer role this officer has many other duties. Including implementing the Community Infrastructure Levy (CIL) which has impacted on their ability to manage section 106 agreements.</p> <p>There may still be insufficient resource to effectively manage section 106 agreements. Including developing effective monitoring processes and ensuring administration work is complete and up to date.</p>			
Implications			
<p>The Council does not effectively monitor and use section 106 contributions monies to support local developments.</p> <p>There is no visibility to stakeholders on the delivery of agreement contributions and this reduces the confidence that section 106 monies are being effectively managed.</p>			
Recommendation			Priority level
The Council reviews and considers the actual resource required to effectively monitor and report on all section 106 contributions, including Green Spaces.			Medium
Agreed Action		Responsibility	Implementation date
Review work objectives and agree a robust system of monitoring as an interim measure until the ARCUS system is implemented.		O.Fytche – Taylor Team Manager	31.03.2018

Action Plan

5	Risk Description	Current Rating	Target Rating
	Previous S106 agreement outcomes are not monitored.	AMBER	GREEN
Findings			
<p>There is no current regular reporting of section 106 information.</p> <p>It is planned that when the new ICT system ARCUS goes live this will be addressed. However at the time of the audit the ARCUS project had stalled and was behind schedule. Implementation was due in April 2017 but the provider was not able to keep to agreed deadlines for delivery and in August 2017 the system was not implemented. .</p> <p>This would be particularly valuable not only to management but also to residents and members. As section 106 agreements represent the public getting something back when a new development is agreed in their area.</p>			
Implications			
The public and members do not have any visibility on the expected and actual outcomes of section 106 agreements. This creates a lack of trust between stakeholders and officers and can affect the Council's reputation.			
Recommendation			Priority level
Develop the current monitoring systems and start regularly reporting on SMART measures for all section 106 agreements. Develop a report for members and senior management to ensure there is effective governance and monitoring of agreements.			Medium
Agreed Action		Responsibility	Implementation date
Review work objectives and agree a robust system of reporting as an interim measure until the ARCUS system is implemented.		O.Fytche – Taylor Team Manager	31.03.2018

Action Plan

6	Risk Description	Current Rating	Target Rating
	Enforcement action is inadequate or ineffective.	RED	GREEN
Findings			
<p>The planning enforcement service is not achieving its performance targets. This is a long running issue in a high priority and high risk reputation area.</p> <p>The current resource is not enough to keep up with the volume of cases coming in. Currently all cases come in and are assessed by priority between 1 and 4. The Council should consider whether only higher priority cases at 1 and 2 should be dealt with.</p>			
Implications			
Public concerns about planning enforcement issues are not being dealt with effectively and this creates further work and contact for the service and is a reputational risk to the Council.			
Recommendation			Priority level
<p>The Council reviews its long term plan for the enforcement service. There is an opportunity to increase resource on a permanent basis and address the backlog of work and performance issues.</p> <p>Alternatively the enforcement policy could be reviewed with a view to and reduce the priority of cases that the Council currently actions.</p>			High
Agreed Action		Responsibility	Implementation date
<p>As part of a policy review, carry out benchmarking to compare resource issues. Work with the Development Management team to address cross service issues, including –</p> <ul style="list-style-type: none"> - Undertake a review to develop the Enforcement policy that is risk based with input from Development Management - Develop performance targets that focus on the outcomes of the services work 		A .Gray Team Manager	31.03.2018

Action Plan

7	Risk Description	Current Rating	Target Rating
	Enforcement action is inadequate or ineffective.	RED	GREEN
Findings			
We found that for some planning applications the conditions were quite prescriptive and this made it easy for them to be broken and for locally affected public to ask for enforcement action. In reality some of these issues were not enforceable and this led to increased customer contact for the service and long running cases for the section. As evidenced in the reporting of time taken to close cases which are over target.			
Implications			
The Council has large volumes of enforcement cases it cannot enforce.			
There is reputational damage to the service from stakeholders including the public and members. As unenforceable actions are raised due to a lack of definition and understanding.			
Recommendation			Priority level
As part of a service and policy review to address performance the Council should also review the fundamentals of planning enforcement. To see if any improvements or lessons learned from the last 12 months can be applied to support a more effective service.			Medium
Areas to cover could include - 1. Definition of enforceable actions 2. Reality check on what is achievable re enforcement requests. 3. Improved communications with planning when setting conditions.			
Agreed Action		Responsibility	Implementation date
As part of a wider enforcement and Policy review we will consider the best future options for the service. There will be regular meetings between Development Management and Enforcement to ensure progress and effective decisions continues.		A.Gray Team Manager	31.03.2018

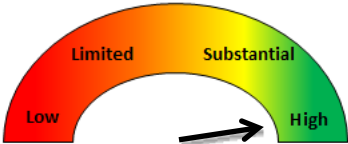
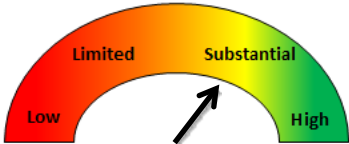
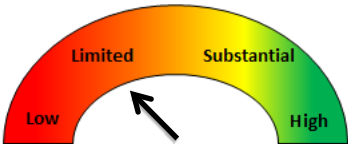
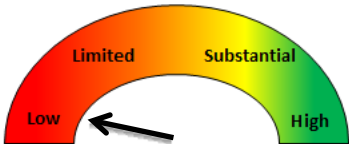
Action Plan

8	Risk Description	Current Rating	Target Rating
	Enforcement action is inadequate or ineffective.	RED	GREEN
Findings			
<p>The Council captures performance through its Progress & Delivery reports to senior management and members. The planning enforcement service has been reporting below target levels of performance through this report for the last 12 months. The most recent Progress and delivery report shows time taken to close cases is still above target at 186 days against a target of 150 days.</p> <p>The Councils key performance monitoring system has highlighted issues within the service including missed targets on time taken to action and close cases. Actions to date have not had the desired impact of improving performance to within tolerance levels.</p> <p>A temporary officer has been appointed to address resource issues as the service tries to address performance issues but this has had limited effect on achieving targets and performance is still off target. The extra resource is due to end in September 2017.</p>			
Implications			
The Councils Progress & Delivery (P&D) reporting process has not generated a sustainable corporate response to the issue of under performance in the enforcement service.			
Recommendation			Priority level
<p>The Council reviews its performance management processes once sustained below target performance is reported through P&D.</p> <p>The P&D process should not only highlight performance issues but should also lead to robust corrective action which results in an improvement against the targets. That has not been the case to date with planning enforcement.</p>			Medium
Agreed Action		Responsibility	Implementation date
There is an annual review of performance measures which will consider current measures and whether improved outcomes measures may provide better service performance insight.		M.Sturgess Acting Head of Paid Service	31.03.2018

Action Plan

9	Risk Description	Current Rating	Target Rating
	Enforcement action is inadequate or ineffective.	RED	GREEN
Findings			
<p>We found that the service could improve the way it manages and reports workloads. When we reviewed records in May 2017 we found two open cases dated from 2014. There were also several dated 2015. The target for closing cases was 100 days and is now 150 days, so there should be no cases dated later than January 2017.</p> <p>We also found cases that had remained open despite being in effect suspended or closed while the service waited for actions to be taken which were outside of their control. This has resulted in some cases increasing the average time taken to action all cases and affecting the performance reporting of the service.</p>			
Implications			
The services performance looks worse than it actually is and reporting formats do not support effective and contextual reporting.			
Recommendation			Priority level
<p>The service reviews its reporting of enforcement cases and considers the following.</p> <ol style="list-style-type: none"> 1. Reporting case by priority to add some context to reports. 2. Reporting by year to add some context to reports. 3. Closing down old cases or inactive cases to produce a more accurate relevant performance picture. 4. Defining the process for when cases can be closed off in the policy review. 			High
Agreed Action		Responsibility	Implementation date
To be implemented as part of the policy review		A.Gray Team Manager	31.03.2018

Action Plan

High	Substantial
<p>Our critical review or assessment on the activity gives us a high level of confidence on service delivery arrangements, management of risks, and the operation of controls and / or performance.</p>  <p>The risk of the activity not achieving its objectives or outcomes is low. Controls have been evaluated as adequate, appropriate and are operating effectively.</p>	<p>Our critical review or assessment on the activity gives us a substantial level of confidence (assurance) on service delivery arrangements, management of risks, and operation of controls and / or performance.</p>  <p>There are some improvements needed in the application of controls to manage risks. However, the controls have been evaluated as adequate, appropriate and operating sufficiently so that the risk of the activity not achieving its objectives is medium to low.</p>
Limited	Low
<p>Our critical review or assessment on the activity gives us a limited level of confidence on service delivery arrangements, management of risks, and operation of controls and / or performance.</p>  <p>The controls to manage the key risks were found not always to be operating or are inadequate. Therefore, the controls evaluated are unlikely to give a reasonable level of confidence (assurance) that the risks are being managed effectively. It is unlikely that the activity will achieve its objectives.</p>	<p>Our critical review or assessment on the activity identified significant concerns on service delivery arrangements, management of risks, and operation of controls and / or performance.</p>  <p>There are either gaps in the control framework managing the key risks or the controls have been evaluated as not adequate, appropriate or are not being effectively operated. Therefore the risk of the activity not achieving its objectives is high.</p>

Action Plan

Action Priority	
High	Immediate management attention is required - an internal control or risk issue where there is a high certainty of: substantial loss / non-compliance with corporate strategies, policies or values / serious reputational damage / adverse regulatory impact and / or material fines (action taken usually within 3 months).
Medium	Timely management action is warranted - an internal control or risk issue that could lead to financial loss / reputational damage / adverse regulatory impact, public sanction and / or immaterial fines (action taken usually within 6 to 12 months).



Appendix 2 – Distribution List

Distribution List



O.Fytche Taylor - Team Manager

A. Gray – Team Manager Enforcement

M.Sturgess – Acting Head of Paid Service

I Knowles – Director of Resources

KPMG – External Audit

Disclaimer

The matters raised in this report are only those which came to our attention during our internal audit work. Our quality assurance processes ensure that our work is conducted in conformance with the UK Public Sector Internal Audit Standards and that the information contained in this report is as accurate as possible – we do not provide absolute assurance that material errors, fraud or loss do not exist.

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