

**Report to the Audit and Governance
Committee**



**Epping Forest
District Council**

Report reference: AGC-027-2010/11

Date of meeting: 14 February 2011

Portfolio: Finance and Economic Development

Subject: Internal Audit Monitoring Report - October to December 2010

Responsible Officer: Brian Bassington (01992 564446).

Democratic Services Officer: Gary Woodhall (01992 564470).

Recommendations/Decisions Required:

1. The Committee is requested to note the following issues arising from the Internal Audit Team's third quarter monitoring report for 2010/11:

(a) The reports issued between October and December 2010 and significant findings (Appendix 1);

(b) The Outstanding Priority 1 Actions Status Report (Appendix 2):

(c) The Limited Assurance Audits follow up status report (Appendix 3);

(d) The 2010/11 Audit Plan status report (Appendix 4); and

2. The Committee is also requested to confirm that it is satisfied with the effectiveness of the work of Internal Audit in the third quarter 2010/11.

Executive Summary:

This report provides a summary of the work undertaken by the Internal Audit Unit between October and December 2010, and details the overall performance to date against the Audit Plan for 2010/11. The report also contains a status report on previous priority 1 audit recommendations.

Reasons for Proposed Decision:

Monitoring report as required by the Audit and Governance Committee Terms of Reference.

Other Options for Action:

No other options.

Report:

Work carried out in the period

1. The audit reports issued in the third quarter are listed in paragraph 5 below.

2. A number of systems audits were carried out in the third quarter in which the ground work had been completed as at 31 December 2010, of which, ten reports had been issued in draft and were under discussion with relevant Management.

3. The Audit Team continued to provide advice and guidance on a range of subjects to management on the application of Contract Standing Orders and Financial Regulations and work has continued with the Assistant Director of Housing and the Senior Finance Officer: Procurement & Administration, on a simplified guidance for staff which will result in more directed training, which will also be included within the E-learning programme.

4. The Chief Internal Auditor continued to attend a number of Corporate officer groups including Corporate Governance, Risk Management and the Contract Standing Orders and Financial Regulations Working Party. Supervision and management time has included quality assurance of audit reports and working files, the administration of the outsourced element of the audit plan and liaison and support for the external auditors (PKF).

Reports Issued

5. The following audit reports were issued in the third quarter:

(a) Full Assurance:

- None;

(b) Substantial Assurance:

- Sundry Debtors;
- Licensing Enforcement;
- Bed and Breakfast Contract;
- External Funding;
- Key and Local Performance Indicators; and
- Homelessness Prevention Unit;

(c) Limited Assurance:

- Norway House (Appendix 5);
- Planning Fees (Appendix 6); and
- Freedom of Information (Appendix 7);

(d) No Assurance:

- None; and

(e) At Draft Report Stage:

- Bank Reconciliation;
- Creditors;
- Treasury Management;
- Budgetary Control;
- General Ledger;
- Cash Receipting System;
- ICT Procurement;
- Housing Rents and Arrears;
- Management of Sickness Absence; and
- Asset Management.

6. The detailed findings for the Limited Assurance audits of Norway House, Planning Fees and the Freedom of Information Act, plus the comments of the Service Directors are attached at appendices 5, 6 and 7.

7. The externalised portion of the audit plan staffed by Deloitte and Touche Public Sector Internal Audit Limited includes six financial audits and three ICT audits, of which six audits are at the draft report stage and the remaining three are currently subject to the Deloitte quality control process.

Follow Up of Previous Limited Assurance Audits (Appendix 3)

8. Attached at Appendix 3 is a summary schedule of previous limited assurance audits to ensure follow up both by Internal Audit and Service Management. The table shows the situation as at 31 December 2010.

Audit Plan 2010/11 (Appendix 4)

9. The status of the 2010/11 Audit Plan is set out at Appendix 4.

Performance Management

10. The Internal Audit Team has local performance indicator targets to meet in 2010/11, as set out below:

| | Actual 2007/08 | Actual 2008/09 | Actual 2009/10 | Target 2010/11 | Actual 2010/11 Quarter 3 |
|-------------------------------|----------------|----------------|----------------|----------------|--------------------------|
| % Planned audits completed | 89% | 95% | 87% | 90% | 69% |
| % chargeable "fee" staff time | 68% | 71% | 69% | 72% | 71% |
| Average cost per audit day | £307 | £309 | £300 | £320 | £302 |
| % User satisfaction | 81% | 85% | 94% | 85% | 80% |

11. The indicators are calculated as follows:

(a) % Planned audits completed - a cumulative calculation is made each quarter based on the approved plan as amended for additional work (e.g. investigations) during the year;

(b) % Chargeable fee time - a calculation is made each quarter based on reports produced from Internal Audit's time recording system;

(c) Average cost per audit day - the calculation is based on the costs for each quarter divided by the number of fee earning days extracted from the time recording system; and

(d) % User satisfaction - a calculation is made each quarter based on returned client surveys for each audit giving a score on a five point scale 0 (poor) – 5 (excellent). The score is backed up by the client's comments on a range of issues related to the audit.

Resource Implications:

Within the report.

Legal and Governance Implications:

Within the report.

Safer, Cleaner and Greener Implications:

No specific implications.

Consultation Undertaken:

Corporate Governance Group.

Background Papers:

Audit files and working papers

Impact Assessments:

Risk Management

Internal Audit has a primary objective to provide an independent and objective opinion on the adequacy of the Council's control environment, including its governance and risk management arrangements. The audit reports referred to in this monitoring report will assist managers to determine the adequacy and effectiveness of the arrangements in place in their services.

Equality and Diversity:

Did the initial assessment of the proposals contained in this report for relevance to the Council's general equality duties, reveal any potentially adverse equality implications? No

Where equality implications were identified through the initial assessment process, has a formal Equality Impact Assessment been undertaken? No

What equality implications were identified through the Equality Impact Assessment process?
There are no specific equalities impacts.

How have the equality implications identified through the Equality Impact Assessment been addressed in this report in order to avoid discrimination against any particular group?
There are no specific equalities impacts.

EFDC - Definition of Levels of Assurance

| Level | Evaluation opinion | Testing opinion |
|------------------------------|---|---|
| Full assurance | There is a sound system of control designed to achieve the system objective. | The controls are being consistently applied. |
| Substantial assurance | While there is a basically sound system, there are weaknesses that put some of the system's objectives at risk. | There is evidence that the level of non-compliance with some of the controls may put some of the system's objectives at risk. |
| Limited assurance | Weaknesses in the system of controls are such as to put the system's objectives at risk. | The level of non-compliance puts the system's objectives at risk. |
| No assurance | Control is generally weak leaving the system open to significant error or abuse. | Significant non-compliance with basic controls leaves the system open to error or abuse. |

**Summary of Audits completed during Quarter 3
October - December 2010**

Appendix 1

| Title | Service | Assurance Rating/Audit Opinion | Main Conclusions/Comments |
|-----------------------|------------------------------|--|--|
| Sundry Debtors | Finance and ICT | <p>Substantial Assurance The systems and controls currently in place are satisfactory and ensure the debt process is sufficiently controlled.</p> | <p>The debt collection process would benefit from the impetus of additional management input within the raising Directorates and available data should be utilized to focus on key debts and maintain control of general debt levels. The system in place has areas where improvements could be made.</p> <p>Invoices are generally raised in a timely manner although a reminder to directorates to ensure invoices are raised as per the policy guidelines would be beneficial.</p> |
| Licensing Enforcement | Environment and Street Scene | <p>Substantial Assurance Collectively the two teams offer excellent licensing knowledge; substantial enforcement experience and timely dealing of complaints. However there is currently a lack of departmental procedures, clearly defining the roles of the two teams. Although this is being addressed, guidelines, triggers and set working practice needs to be implemented in response to business continuity concerns.</p> | <p>Audit review of Licensing Enforcement and Compliance showed the systems and controls currently in place satisfactory in ensuring the process runs well and are compliant with Council Policy. There is a need to implement guidelines and procedures on dealing with the compliance and enforcement of licences and unlicensed activity, in turn clearly defining the roles and responsibilities across the two directorates. Minimum service levels need to be set and documented. The system needs to be utilised to document and report on the work carried out and a flexible approach must be taken by both teams to ensure best practice can be attained. More rigidity however must be employed in regards enforcement activity to create a performance that is recordable and can be evaluated. With a work</p> |

| Title | Service | Assurance Rating/Audit Opinion | Main Conclusions/Comments |
|-----------------------------------|-------------------------|---|---|
| | | | <p>plan implemented it would ensure licence holders are aware of the existence of regular checks. As a culture the enforcement process has been very reactive and a more proactive stance would encourage ongoing compliance and discourage unlicensed trading, in turn improving public confidence.</p> |
| <p>Bed and Breakfast Contract</p> | <p>Housing Services</p> | <p>Substantial Assurance The procurement of bed and breakfast accommodation was properly carried out in accordance with Contract Standing Orders, although the agreement to use the 2009/10 room rates in 2010/11 should be obtained in writing from all three contractors to avoid any possible misunderstanding. Management must ensure that the correct room rates are paid to avoid breaching the terms of the contracts, and ensure that any applicable discounts are received in order that the Authority receives best value.</p> | <p>The procurement of bed and breakfast accommodation for homeless persons was carried out in accordance with Contract Standing Orders. The Authority entered into contracts with the Park Hotel, Ilford, the Oasis Hotel, Old Harlow and the Thatched House Hotel, Epping in June 2008 for a period of three years. However, the contracts did not include room rates for 2010/11.</p> <p>There is full separation of duties between raising, authorising and receipting the orders, and authorising the invoices in relation to bed and breakfast accommodation.</p> <p>The Authority has been paying above the agreed room rate to the Park Hotel in 2009/10. In addition, any relevant discounts have not been received, which means the Authority is not obtaining the best value for its bed and breakfast accommodation.</p> |
| <p>External Funding</p> | <p>Housing Services</p> | <p>Substantial Assurance The systems and controls surrounding the administration, recording and monitoring of</p> | <p>The Authority has clear up to date guidelines in respect of external funding contained within the</p> |

| Title | Service | Assurance Rating/Audit Opinion | Main Conclusions/Comments |
|---|------------------------|--|--|
| | | external funding within the Housing Directorate are operating effectively, and assist the Directorate to achieve its objectives. | <p>External Funding Strategy and toolkit, which is monitored through the External Funding Working Party. The Working Party monitors and reports on the progress of external funding bids.</p> <p>The effectiveness of the Grantfinder system in assisting with identifying potential sources of funding is currently being assessed by the external funding working party.</p> <p>The administration of external funding is in accordance with legislation, EFDC policies and Financial Regulations. External funding is linked to the Council's service objectives.</p> <p>External funds are properly accounted for in the Council's finance system.</p> |
| Key and Local Performance Indicators | Deputy Chief Executive | <p>Substantial Assurance This audit has provided substantial assurance regarding submission of performance monitoring data.</p> | <p>The audit has concluded that there are sound controls in place for the collection and reporting of performance indicators. Summary control forms and supporting documentation were verified to confirm the overall calculation is correct.</p> <p>Improvements have been made in 2010-11 as all data was submitted in a timely manner.</p> |
| Homelessness Prevention Unit - Value for Money Study. | Housing Services | <p>Substantial Assurance The Homelessness Prevention Service is providing excellent value for money. The Service has developed a pro-active approach to homelessness prevention which, together</p> | <p>The number of homeless presentations has increased, and more importantly, the number of acceptances has dropped substantially over the last 5 years, which is due to the success of the Homelessness Prevention Service. It is, however,</p> |

| Title | Service | Assurance Rating/Audit Opinion | Main Conclusions/Comments |
|-------|---------|---|--|
| | | <p>with the good working relationships it has with partner agencies, has resulted in reducing homeless acceptances in the District.</p> | <p>recognised that homelessness prevention is more than simply reducing acceptances, as many households prevented from becoming homeless would not necessarily have been owed a statutory duty to house.</p> <p>The Homelessness Prevention Team has adopted a pro-active, customer-focused approach to solving housing problems. A wide range of homelessness prevention initiatives are in place, all of which are cost effective in comparison to homelessness.</p> <p>There is a greater emphasis on networking with community organisations and with private landlords, banks, families etc. The Homelessness Prevention Team has developed good relationships with all partner agencies, which increases the success of the various programmes. The service also works with other sections (Housing Benefits and Safer Communities) within the Authority.</p> <p>A cost/benefit analysis concluded that the financial cost to the Authority of homelessness far exceeds the cost of homelessness prevention, plus there are many social and economic costs associated with homelessness.</p> <p>Without a Homelessness Prevention Service, homelessness acceptances will increase which will adversely affect performance in relation to a number of housing targets, and the Authority may not be able to meet the objectives set out in the Housing Strategy and Local Strategic Partnership's Community Strategy.</p> |

| Title | Service | Assurance Rating/Audit Opinion | Main Conclusions/Comments |
|--------------|------------------|--|---|
| Norway House | Housing Services | <p>Limited Assurance The systems and controls in place at Norway House are adequate but are not consistently applied, however areas of improvement have been identified through audit's review. Management should be reminded of the correct procedures for income collection, banking and operation of the petty cash account. Implementation of the agreed actions within this report will ensure compliance with Financial Regulations.</p> | <p>The systems and controls in place at Norway House show evidence of good practice but also identified several areas requiring improvement.</p> <p>Income is accounted for, however cash summaries should be sent to Finance and income should be banked in a timely manner.</p> <p>Petty Cash transactions should be documented and the float reimbursed in accordance with Financial Regulations.</p> <p>Management will introduce a daily record of working hours for each officer. The timesheets will be signed off by Management at the end of each four weekly period.</p> <p>There is an adequate separation of duties for raising orders and processing invoice payments. Office security arrangements are satisfactory and written procedures are available.</p> |

| Title | Service | Assurance Rating/Audit Opinion | Main Conclusions/Comments |
|----------------------------|-----------------------------------|--|--|
| Planning Fees | Planning and Economic Development | <p>Limited Assurance The system for collecting planning fee income has controls in place however, the audit has identified control weaknesses for the reconciliation of income and data quality for the spreadsheet record of income. Management should ensure that income is recorded correctly to enable a full reconciliation of income due to the amount received, any delays in these checks could result in errors not being identified.</p> | <p>This audit has concluded that whilst there are good procedures in place, improvement areas were identified.</p> <p>Reconciliations between the planning system (M3) and the financial ledger will be completed monthly from April 2011.</p> <p>Management will review the system for holding invalid applications, procedures were revised at the end of the audit.</p> <p>Priority will be given to drafting written procedures regarding the administration of planning fee income.</p> |
| Freedom of Information Act | Acting Chief Executive | <p>Limited Assurance Limited assurance based on the absence of an adequate monitoring regime in place.</p> | <p>FOI are processed in line with legislation and within timescale.</p> <p>The Council's website is being effectively used to advertise how and where to find out about FOI issues and requests.</p> <p>The Anite system is not always being used to record all FOI requests.</p> <p>Communication between the FOI Officer, Anite FOI System Monitoring Officer and Directorates representatives requires improvement.</p> <p>FOI procedures need to be implemented to ensure uniformity across Directorates when processing requests.</p> |

OUTSTANDING PRIORITY 1 ACTIONS – STATUS AT QUARTER 2 2010/11

| Report Title | Agreed Action | Responsible Officer | Target Date | Status | Completion Date / Comments |
|----------------------------------|--|--|--------------|-------------|---|
| Building Maintenance Unit | <p>Stock Check Regular stock checks will be carried out by Housing Customer Repairs staff throughout the year, to cover all stock lines at least once during the year. Management will review the results of the stock checks and any discrepancies will be investigated.</p> | Assistant Director (Property) | June 2010 | In progress | <p>To be reviewed on completion of Depot reorganisation.</p> <p>Audit attendance at end of year stocktake.</p> <p>Systems audit planned for 2011/12</p> |
| Reprographics | <p>Value for Money In recognition of the under-utilisation of staff under the current arrangements, Management should review the role of the Print Section and the functions of the staff.</p> | Director of Corporate Support Services | Dec 2009 | In Progress | Follow up audit in quarter 4 2010/11. |
| Licensing | <p>Licensing Administration Reconciliations should be carried out in a timely fashion by a Senior Independent Officer.</p> | Assistant Director (Legal) | October 2009 | In progress | To be included in 2010/2011 audit plan, quarter 4 |

| Report Title | Agreed Action | Responsible Officer | Target Date | Status | Completion Date / Comments |
|--|--|---|--------------------|---------------|---|
| Pest Control | Contract Monitoring Management should review and monitor performance on a regular basis, in line with the agreed contract terms. | Assistant Director of Environment & Street Scene (Environment and Neighbourhoods) | October 2009 | In progress | To be included in 2010/2011 audit plan, quarter 4 |
| Decorating Allowances | Storage of Cards A stocktake/reconciliation of cards should undertaken on a quarterly basis whereby the cards spreadsheet should be reconciled to the number of cards issued, ensuring that the void property is valid and if not a void property that authorisation to issue a card has been received. A record should be maintained and monitored by management. | Assistant Housing Director (Property) | October 2010 | | To be reviewed. |
| Decorating Allowances | Orders and Invoicing While it was recommended that a blanket official order should be raised at the start of each financial year and an official order for 2010/11 was raised during the audit, Housing Management have proposed raising individual orders for each card activation which increases the level of control by improving separation of duties. | Assistant Housing Director (Property) | September 2010 | | To be reviewed. |
| Overtime and Committee Allowances | Overtime Authorised Signatories Up to date list to be circulated as agreed action in Car Mileage Audit. | Director of Finance & ICT | October 2010 | In progress | To be reviewed. |

| Report Title | Agreed Action | Responsible Officer | Target Date | Status | Completion Date / Comments |
|------------------------------|---|--------------------------------------|--------------|-------------|----------------------------|
| Car Mileage Claims | Authorised signatories Up to date list must, as a matter of importance be provided, showing current signature specimens and schedules of authorisation levels. This list must be updated annually with any changes to list documented and distributed. | Director of Finance & ICT | October 2010 | In progress | To be reviewed. |
| Grounds Maintenance | Inventories The inventory for equipment, tools and machinery will be reviewed and signed as completed on an annual basis. The office inventory will be revised to include ICT equipment. | General Manager, Grounds Maintenance | March 2011 | | To be reviewed. |
| Grounds Maintenance | Agency Staff Quotations will be recorded for the use of agency staff in accordance with the thresholds in Contract Standing Orders. The General Manager has agreed to ensure quotations are noted on the day they are obtained to evidence value for money. | General Manager, Grounds Maintenance | October 2010 | | To be reviewed. |
| Licensing Enforcement | Taxi Licensing Higher prioritisation of enforcement, with responsibility given over Licensing enforcement. Minimum service levels to be identified and implemented within working procedures. | Environment & Neighbourhoods Manager | April 2011 | | To be reviewed |

| Report Title | Agreed Action | Responsible Officer | Target Date | Status | Completion Date / Comments |
|------------------------------------|---|---------------------------------|-------------------------------|--------|----------------------------|
| Bed and Breakfast Contracts | Invoices for Bed and Breakfast accommodation Management will ensure that, in future, the correct amount is paid to the Park Hotel and will attempt to obtain a refund in respect of the overpayments. | Housing Options Manager | 1 st November 2010 | | To be reviewed |
| Norway House | Petty Cash Claims should be reimbursed monthly. Copies of Petty cash claims will be retained and all transactions will be recorded in future for reconciliation purposes. | Assistant Housing Needs Manager | December 2010 | | To be reviewed |
| Norway House | Office hours Management will introduce a daily record of working hours for each officer. Timesheets will be signed off by Management at the end of each four weekly period. | Assistant Housing Needs Manager | January 2011 | | To be reviewed |
| Norway House | Cash Summary sheets Income is banked, however cash summaries should be certified by a second officer to ensure income is banked correctly. All documentation should be sent to the civic offices in a timely manner to ensure cash is correctly posted. Management should ensure there is sufficient office coverage on the day of collection and income is collected weekly. | Assistant Housing Needs Manager | December 2010 | | To be reviewed |

| Report Title | Agreed Action | Responsible Officer | Target Date | Status | Completion Date / Comments |
|----------------------|---|----------------------------------|----------------------------|--------|----------------------------|
| Norway House | <p>Banking procedures Cash summaries should be certified by a second officer prior to collection to evidence income is banked correctly. Management should ensure there is sufficient office coverage on the day of collection and income is collected weekly. Cash summaries should be sent to the Civic Offices at the earliest opportunity for income reconciliation to the Council's bank account.</p> | Assistant Housing Needs Manager | December 2010 | | To be reviewed |
| Planning Fees | <p>Income reconciliation Reconciliations between the planning system (M3) and the financial ledger will be completed monthly from April 2011. Reconciliations should be printed and signed as evidence of completion. Details of variances investigated should be recorded. Advice will be required from Finance & ICT regarding the information required from M3 and the general ledger.</p> | Assistant Director (Development) | April 2011 | | To be reviewed |
| Planning Fees | <p>Planning Portal Applications Daily transaction reports (Capita) of online payments will be retained with income records.</p> | Assistant Director (Development) | Actioned during the audit. | | |

| Report Title | Agreed Action | Responsible Officer | Target Date | Status | Completion Date / Comments |
|-----------------------------------|---|----------------------------------|--------------|--------|----------------------------|
| Freedom of Information Act | <p>The system should be maintained and monitored by the Anite FOI System Monitoring Officer to ensure that all requests are processed within the time scale and that the correct information has been provided. All requests should initially be processed by the Anite FOI System Monitoring Officer who will input the information on to the Anite system then distribute the request accordingly. Status updates and returns should be continue to be processed by the FOI Officers within Directorates. In the event of an exemption, the Directorate will send the return via the Anite FOI System Monitoring Officer to ensure that the information has been checked for appropriateness.</p> <p>This system will be reviewed during the first FOI team meeting to ensure that FOI representatives are updating the Anite effectively and any need for additional training and support on the Anite system can then be identified at this time.</p> | Assistant to the Chief Executive | January 2011 | | |

Follow up of Limited Assurance Audits as at 31st December 2010

Appendix 3

| Report Title | Directorate | Date Issued | Agreed Actions by priority | Agreed Actions Outstanding | Time of Follow Up | Outstanding Issues / Comments |
|--|---|-------------|----------------------------|----------------------------|-------------------|--|
| Commercial Property | Corp. Support | Dec 09 | P1. 1 P2. 3 | P2. 1 | Q1 2011/12 | One long term aim, acquisition of the property module – completion by March 2011 |
| Building Maintenance (Works Unit) | Housing | June 10 | P1. 1 | | Q4 2010/11 | Subject to major review by Assistant Head of Housing |
| Waste Management | Environment/ Street Scene | July 2010 | P1. 3 P2. 1 | | Q4 2010/11 | Need for written quotes and retention of documentation. Improved stock records. |
| Grounds Maintenance | Environment/ Street Scene | Sept2010 | P1. 3 P2. 2 | | Q1 2011/12 | Retention of contract documentation, annual review of inventories and retention of quotations. |
| Norway House | Housing | Nov 2010 | P1. 4 | | Q4 2010/11 | See appendix 2 for details. |
| Planning Fees | Planning and Economic development | Dec 2010 | P1. 2 P2. 2 | P1. 1 | Q1 2011/12 | Reconciliations between the planning system (M3) and the financial ledger will be completed monthly from April 2011. Reconciliations should be printed and signed as evidence of completion. |
| Freedom of Information Act | Office of the Chief Executive | Dec 2010 | P1. 1 P2. 3 | P1. 1 P2. 2 | Q1 2011/12 | See appendix 2 for details. |

Audit Plan 2010/11
Status Report at 31st December 2010 **Appendix 4**

AUDIT PLAN 2010/11

| Audit area | Audit type | Days allocated | Completed | Auditor |
|--|-------------------|-----------------------|------------------|----------------|
| FINANCE AND ICT | | | | |
| Finance | | | | |
| Bank Reconciliation | system/follow up | 15 | In Progress | in house |
| Sundry Debtors | system/follow up | 20 | Completed | in house |
| Creditors | system/follow up | 20 | In Progress | in house |
| Treasury Management | system/follow up | 15 | Completed | contractor |
| Budgetary Control (capital and revenue) | system/follow up | 10 | Completed | contractor |
| Risk Management and Insurance | system/follow up | 15 | Q4 | in house |
| Main Accounting and Financial Ledger | system/follow up | 15 | Completed | contractor |
| Housing Benefits | system/follow up | 25 | In Progress | in house |
| Council Tax | system/follow up | 25 | In Progress | contractor |
| National Non Domestic Rates | system/follow up | 15 | In Progress | in house |
| Cash receipting and Income control | system/follow up | 15 | Q4 | in house |
| Cash receipting IT system | IT | 5 | In Progress | contractor |
| Provision for 'top up' testing | systems | 15 | Completed | in house |
| Cash Office spot checks | verification | 5 | Q4 | in house |
| ICT | | | | |
| Environmental controls/backup procedures | IT | 10 | Q4 | in house |
| Data and Network Security | system/follow up | 20 | Q3 | contractor |
| IT Procurement | system/follow up | | In Progress | contractor |
| Disaster recovery/business continuity | IT | 10 | In Progress | in house |
| IT System Logs | follow up | Reserve | | in house |
| TOTAL | | 255 | | |
| | | | | |
| PLANNING AND ECONOMIC DEVELOPMENT | | | | |
| Planning Fees | system | 20 | Completed | in house |
| Countrycare | system | 10 | Completed | in house |
| Building Control | follow up | 5 | In Progress | in house |
| Environmental (use of natural resources) | system | reserve | | in house |
| TOTAL | | 35 | | |
| | | | | |
| ENVIRONMENT AND STREET SCENE | | | | |
| Waste Management and Recycling | follow up | 20 | Q4 | in house |
| Public Health | system | 10 | C/F | in house |
| Licensing Enforcement | system | 15 | Completed | in house |
| Car Parking | system | 20 | In Progress | in house |
| Grounds maintenance | system | 20 | Completed | in house |
| North Weald airfield | establishment | 15 | Q4 | in house |
| Leisure contract | contract | 15 | Q4 | in house |

| | | | | |
|--|-------------------|-----------------------|------------------|----------------|
| TOTAL | | 115 | | |
| | | | | |
| OFFICE OF THE CHIEF EXECUTIVE | | | | |
| Electoral services – data quality | | 15 | | in house |
| TOTAL | | 15 | | |
| | | | | |
| Audit area | Audit type | Days allocated | Completed | Auditor |
| | | | | |
| HOUSING | | | | |
| Housing Rent Collection and Arrears | system/follow up | 25 | In Progress | contractor |
| Housing Lettings | system | 20 | In Progress | in House |
| House Sales and Leaseholder Services | system | 20 | Completed | in house |
| Depot | system/follow up | 15 | Q4 | in house |
| Norway House | establishment | 15 | Completed | in house |
| Bed and breakfast contract | contract | 5 | Completed | in house |
| Homelessness prevention unit | VFM | 10 | Completed | in house |
| Stores - Depot stock take | stocktake | 5 | Completed | in house |
| Housing Repairs Working Group | management review | 5 | Completed | in house |
| Decorating allowance | system | 5 | Completed | in house |
| External Funding | system | | Completed | in house |
| TOTAL | | 125 | | |
| | | | | |
| PARTNERSHIPS AND VOLUNTARY SECTOR | | | | |
| Local Area Agreements | system | 15 | | in house |
| TOTAL | | 15 | | |
| | | | | |
| CORPORATE SUPPORT SERVICES | | | | |
| Human Resources | | | | |
| Payroll | System/follow up | 25 | Q4 | in house |
| Recruitment and Selection | Follow up | 5 | In Progress | in house |
| Management of Sickness absence | Follow up | 5 | In Progress | in house |
| Overtime and Committee Allowances | verification | 10 | Completed | in house |
| Car Mileage claims | verification | 10 | Completed | in house |
| Lease Car Scheme | system | 15 | C/F | in house |
| Health and Safety Policy | system | 5 | Q4 | in house |
| | | | | |
| Estates/Facilities Management/Other | | | | |
| Commercial Property portfolio | system/follow up | 20 | Completed | in house |
| Licensing | system | 15 | C/F | in house |
| Asset Management system | system | 15 | In Progress | in house |
| Non-HRA Repairs | verification | 5 | Q4 | in house |
| Fleet Operations income | system | 5 | Completed | in house |
| Reprographics | Follow up | 5 | Q4 | in house |
| Legal | | | | |

| Audit area | Audit type | Days allocated | Completed | Auditor |
|---|-------------------|-----------------------|------------------|----------------|
| TOTAL | | 140 | | |
| MISCELLANEOUS | | | | |
| Key and Local Performance Indicators | verification | 15 | Completed | in house |
| Business Plans | verification | 10 | Completed | in house |
| CONTRACTS | | | | |
| Contract Compliance | System/follow up | 15 | Q4 | in house |
| CORPORATE | | | | |
| Corporate Procurement | system/follow up | 10 | In Progress | contractor |
| Gifts and Hospitality (Officers) | system/follow up | 10 | Completed | in house |
| Gifts and Hospitality (Members) | system/follow up | 10 | Completed | in house |
| Data Protection Act | system | 5 | Q4 | in house |
| Freedom of Information Act | system | 5 | Completed | in house |
| Follow up of Priority 1 Audit recommendations | follow up | 7 | Q4 | in house |
| CORPORATE MEETINGS | | | | |
| Governance Statement | management review | 5 | Completed | in house |
| Use of Resources work plan | management review | 5 | Completed | in house |
| Review of financial regulations and internal controls | management review | 3 | In Progress | in house |
| FRAUD AND CORRUPTION | | | | |
| National Fraud Initiative (NFI) | | 15 | In Progress | in house |
| TOTAL | | 115 | | |
| TOTAL DAYS ALLOCATED | | | | |
| Contingency/Spot checks/Minor investigations | | 30 | | in house |
| Corporate/Service Advice | | 65 | | in house |
| TOTAL | | 900 | | |

5.2 Petty Cash (priority 1)

Claims should be reimbursed monthly. Copies of Petty cash claims will be retained and all transactions will be recorded in future for reconciliation purposes.

5.4 Office hours (priority 1)

Management will introduce a daily record of working hours for each officer. Timesheets will be signed off by Management at the end of each four weekly period.

5.6 Cash Summary sheets (priority 1)

Income is banked, however cash summaries should be certified by a second officer to ensure income is banked correctly. All documentation should be sent to the civic offices in a timely manner to ensure cash is correctly posted. Management should ensure there is sufficient office coverage on the day of collection and income is collected weekly.

5.7 Banking procedures (priority 1)

Cash summaries should be certified by a second officer prior to collection to evidence income is banked correctly. Management should ensure there is sufficient office coverage on the day of collection and income is collected weekly. Cash summaries should be sent to the Civic Offices at the earliest opportunity for income reconciliation to the Council's bank account.

Comments of Service Director

1. The Auditing of key service areas within the Housing Directorate is always welcomed as it is an opportunity to identify service improvements and eradicates any areas where there may be potential for fraud.
2. Following the Internal Audit of the Council's Homeless Persons' Hostel, Norway House, North Weald, although a number of good practices were identified, an overall rating of "limited assurance" was found in the systems reviewed.
3. In response, officers within the Housing Directorate have now completed all of the actions set out in the Implementation Schedule within the Audit Report as follows:

Cash Collection

4. On most occasions there is only one member of staff covering the Hostel and it has been difficult to ensure that each time the security company visits unannounced to collect cash, that the member of staff will be available. However, arrangements have now been made with the company to give a better indication of when they will attend so staff can be on hand, with at the same time for obvious reasons not making their visits too regularised.
5. Procedures are now in place to ensure that 2 members of staff certify the cash summary sheets and that they are returned to the cashiers at the Civic Offices on the same day the cash is collected. Therefore, the cash amounts delivered to the Cashiers in advance of the summary sheets will only remain on the suspense account for a matter of hours.

Petty Cash

6. The amount of petty cash held at any one time does not exceed £75. The amounts claimed by staff are often very small in value. In the past staff were only completing their claims after a reasonable amount had been used for day-today expenses. However, this is now not the case with all claims being reconciled and staff being reimbursed within one month regardless of the amounts involved.

Again in the past, although the correct records have always been completed and sent to the Civic Offices, copies of these records were not being maintained at the Hostel itself. Records of transactions are now also being maintained at Norway House.

Time Recording

7. It was noted in the Audit Report that there were times when visiting that the office was not opened. At the time of the Audit, the full time Hostel Manager was on long-term sick leave which made covering the office very difficult. The Hostel Manager is now back at work. Time recording has now been resolved with all Norway House staff completing the same time recording documentation as all other Council employees signed off by Management at the end of each four-weekly period.

Director of Housing Services

January 2011

5.2 Income reconciliation (priority 1)

Reconciliations between the planning system (M3) and the financial ledger will be completed monthly from April 2011. Reconciliations should be printed and signed as evidence of completion. Details of variances investigated should be recorded. Advice will be required from Finance & ICT regarding the information required from M3 and the general ledger.

5.3 Invalid Applications (priority 2)

Management have reviewed the period for holding invalid applications, applications will be held for a limited period rather than indefinitely. Applicants should be notified of the new procedures regarding the administration of invalid applications. The procedure for validating planning applications was revised at the end of the audit.

5.4 Planning Portal Applications (priority 1)

Daily transaction reports (Capita) of online payments will be retained with income records.

5.5 Written Procedures (priority 2)

Priority will be given to drafting written procedures regarding the administration of planning fee income.

Comments of Service Director

The four recommendations have been acted on, either during the course of the audit, or immediately thereafter, so these have all been given a high priority. I attach copies of the two procedure notes.

The frequent reconciliation does require systems to be amended, and requires resources from Accountancy and from the Accounts Invoices Procurement Assistant, which is a part time post.

Director of Planning & Economic Development

January 2011

Epping Forest District Council Quality System

Planning – Development Control

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Validation of a Planning Application

Validation of a Planning Application:

This is a task passed to case officers from the registration admin officers to check that all is correct when paperwork and plans for a planning application are received.

1. Check the plans to ensure that proposed development actually requires planning permission.
2. Refer to the validation checklist which is available at: <Z:\Planning and Economic Dev\Development Control\validation checklists> or on the Council's website at http://www.eppingforestdc.gov.uk/Council_Services/planning/development_control/planning_permission_forms_and_fees.asp
3. 4 copies of appropriate form from 1APP list is correctly completed, signed and dated.
4. Check signatures over ownership certificates and agricultural holding certificates. Pay attention to possible encroachment to boundaries.
5. 4 copies of location plans to scale of 1:1250 or 1:2500 with application site outlined in red and nearby or adjoining land under same ownership outlined in blue.
6. 4 copies of block plan are required where there is an extension or erection of buildings. This needs to be to scale of 1:500 or 1:200 and shows the boundaries of the site and nearby properties.
7. 4 clear plans (or plans sets) to a scale of 1:50 or 1:100 showing the layout and use of each floor and all elevations. Ensure all new work is distinguished from the existing.
8. 4 copies of a Design and Access Statement must be included for relevant applications. Please refer to note on Design and Access Statements at WI-03.08.
9. Check that fee submitted is correct (see note 02.03).
10. Check description of proposal tallies with what is proposed on the plans.

What to do if application is Invalid

11. If any of the above details are absent or insufficient the application is not valid. Indicate on white validation sheet the reason why and explain if necessary and return to registration admin officers so that they can generate a letter to advise the applicant/agent of further information required. The letter gives the applicant/agent 28 days to submit the requested information.
12. If the information is not received after 28 days, registration admin officers shall send out a reminder letter that requests the applicant/agent to contact the case officer within 21 days, otherwise no further action on the application is taken and the paperwork destroyed, although a copy will have already been scanned and retained on Anite@Work.

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Validation of a Planning Application

If there is still no submission after this time period, this action will take place and a further letter sent informing the applicant/agent that the application has been withdrawn and no further action taken.

13. At this time, arrangements shall be made by the registration admin officer to return to the applicant/agent any fee paid with the application via the raising of an expenditure voucher and having it signed by the relevant officer, usually the Director or Assistant Director of Planning and Economic Development, before sending it immediately to Director of Finance and ICT who will arrange the refund.
14. **If you suspect that the application is submitted as a result of an enforcement investigation, do not return to the applicant/agent without first discussing the issue with the relevant enforcement officer. We may accept the application as an exception despite not being to the normal standard or the enforcement officer may be able to obtain the missing information.**

What to do if the application is Valid

15. If all the above details are correct, including previously invalid applications where the requested information has now been supplied, the application is valid and the remainder of the details should be completed.
 - i. Parish needs to be stated
 - ii. DCLG category type specified
 - iii. Confirmation whether Listed Building
 - iv. Confirmation whether site is within Conservation Area
 - v. Specify policy constraints
 - vi. Indicate whether Press Advert required, if so specify reason
 - vii. Indicate whether Site Notice is required
 - viii. EIA information

On completion of the white validation sheet, check the front page of the green consultation sheet indicating consultations and neighbour notifications required (see note 02.04).

If this has been completed by the admin team, the case officer must check that it is all correct – particularly the description of the development and the extent of consultations and neighbour notifications.

16. Application for a Lawful Development Certificate:

1. No ownership Certificate required
2. Check 4 copies of relevant forms completed – proposed or existing. Forms need to be signed and dated
3. 4 copies of location plan with site edged in red
4. If development involves extension or erection of buildings, 4 copies of plans showing floor plans and elevations are required
5. For a proposed use – ½ cost of planning application fee. For an existing use calculate the fee is as per a planning application

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Validation of a Planning Application

17. Application for Advertisement Consent:

1. 4 copies of forms submitted
2. 4 copies of location plans
3. 4 sets of plans showing size of advertisement and position on land/building – details should include materials, fixings, colours, height above ground and type of illumination specified.
4. Appropriate fee
5. Check whether any other consents required e.g. listed building consent
6. An ownership Certificate is not required

18. Listed Building Application:

1. Check Listed building consent required
2. Check if planning application is needed and if it has been submitted
3. 4 sets of Consent forms completed, signed and dated
4. Ownership Certificate included
5. 4 copies of location plans to a scale of 1:1250, with site edged in red
6. 4 copies of block plans to a scale of 1:200
7. 4 sets of plans showing existing and proposed elevations, floor plans (unless submitted with a planning application, then 4 copies total are acceptable) to scale 1:50 or 1:100
8. 4 sets of existing and proposed sections of all parts of the building where changes are proposed
9. No fee required

19. Conservation Area Consent Applications:

1. Check if Conservation Area Consent is required – demolition within a Conservation Area
2. 4 sets of Consent forms completed, signed and dated
3. Ownership Certificate submitted and signed
4. 4 copies of location plans to a scale of 1:1250 with site edged in red
5. 4 copies of block plans (if necessary)
6. 4 copies of plans showing the demolition works clearly
7. 4 copies of plans indicating proposed replacement works if relevant
8. No fee required

20. Application for Prior Notification:

1. No need for application form, a letter is sufficient. However, there is a form for agricultural determination available
2. No certificate required
3. Plan is needed clearly indicating the site
4. Standard fee required

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Account Reconciliation Procedure

- On a monthly basis take sheets of cheques signed for on a daily basis from post desk
- Divide into order in file by BC/DC
- Match to receipted copies of sheets held by relevant admin teams and also match to the spreadsheet
- On a daily basis, match to Portal payment records held by the admin team (DC only currently). Planning Admin Officer to action.
- Once this has been done the spreadsheet can be merged with the General Ledger and any disparities investigated
- A new report needs to be generated from MVM in Excel format so that this can also be merged with the other two reports.
- Following this there might be some adjustments that will be required on the admin system regarding entries onto MVM.
- It needs to be noted that the income figure on MVM will be inflated by the value of “Invalid Applications”. The system to deal with this matter is to be looked at separately.
- There is a need to be mindful that payments can be received through the post, reception, cashiers, debit card, the portal, invoice and by journal entry.
- As some of the payment methods have yet to go through the reconciliation process there might be adjustments to be made to allow for this.
- Refunds are made and cheques returned to the payee for various reasons (e.g. the property might not be in our district). All of these should be covered in the reconciliation process.
- All disparities will be investigated and details of the investigation will be held with the reconciliation file.
- At the end of each monthly reconciliation, the working papers will need to be signed off by the appropriate personnel.

5.1.3 FOI Monitoring (priority 1)

The system should be maintained and monitored by the Anite FOI System Monitoring Officer to ensure that all requests are processed within the time scale and that the correct information has been provided. All requests should initially be processed by the Anite FOI System Monitoring Officer who will input the information on to the Anite system then distribute the request accordingly. Status updates and returns should be continue to be processed by the FOI Officers within Directorates. In the event of an exemption, the Directorate will send the return via the Anite FOI System Monitoring Officer to ensure that the information has been checked for appropriateness.

This system will be reviewed during the first FOI team meeting to ensure that FOI representatives are updating the Anite effectively and any need for additional training and support on the Anite system can then be identified at this time.

Comments of Service Director

All requests when initially received are now being perused by the Anite FOI System Monitoring Officer who inputs the request on to the Anite system and generates an acknowledgement via the system. He then either deals with the request himself if it relates to information likely to be held solely in the Office of the Chief Executive or information likely to be held in more than one Directorate. If it relates to information likely to be held in only one other Directorate he distributes it to the FOI Representative in that Directorate for them to complete the process. By entering all requests on to the system initially he is able to monitor the progress being made in responding to all requests.

FOI Representatives have been asked to seek advice before using exemptions.

Use of the system will be reviewed at the first FOI meeting to be arranged shortly. As well as identifying any need for additional training on the system the meeting will review the workload commitment on the Anite FOI System Monitoring Officer of entering all requests on the system.

5.3.3 FOI Team Meetings (priority 2)

Management should ensure that a FOI meeting is held between all FOI Officers, on a regular basis. This should be coordinated by the Anite FOI System Monitoring Officer and/or the Council's FOI Officer.

Comments of Service Director

Meetings will be held on a quarterly basis to discuss FOI issues generally as well as use of the Anite system.

5.4.3 Anite System (priority 2)

A systems report should be written which provides information on number of requests, nil returns, full returns and timescales. This report should be used by the FOI Monitoring Officer to monitoring returns and timescales. All data should be retained accordingly by the FOI officer.

Comments of Service Director

Further work has been undertaken by the Council's ICT Section which should enable the production of the required reports on the number of requests, nil returns, full returns and timescales etc. This will be dependent on FOI Representatives using the system correctly and this will be assessed at the end of the first quarter of 2011 when a monitoring report will be produced.

5.5.3 Written Procedures (priority 2)

Procedures should be drafted to include guideline on how requests should be processed and an indication of what information is permitted to be supplied.

Comments of Service Director

Procedures have been produced and circulated to FOI Representatives – copy attached.

Acting Chief Executive

January 2011

THE FREEDOM OF INFORMATION ACT (FOIA) 2000

FOI Representatives – Guidance Notes

Introduction

1. The FOIA applies to most public authorities including county councils, district councils and parish/town councils.
2. All requests for information received by the Council have to be answered in accordance with the FOIA. The only exception is an individual's request for their own personal data (subject access request) which must be handled under the Data Protection Act 1998.
3. The legislation applies regardless of age, format, origin or classification of the information. It covers files, letters, databases, videos, photographs, wall charts, maps etc – including closed files and archived material.
4. The legislation applies to information produced by the Council and information received from others including other public authorities, companies and members of the public. In general, it is necessary to consult the originator about the prospect of disclosure, their views will be important in assessing the balance of public interest in relation to disclosure of information. The originator does not, however, have a veto on disclosure.
5. There is a similar regime requiring the provision of information under the Environmental Information Regulations (EIRs) 2004. Requests for 'environmental information' must be answered in accordance with EIRs rather than the FOIA. 'Environmental Information' can be summarised as:
 - (i) the state of the elements of the environment such as air, atmosphere, water, soil, land and interaction between these elements;
 - (ii) factors such as energy, noise, radiation or waste affecting the elements of the environment;
 - (iii) policies, legislation, plans, programmes etc affecting the elements of the environment;
 - (iv) reports on implementing environment legislation;
 - (v) cost benefit and other economic analyses used within the framework of environmental measures and activities;
 - (vi) the state of human health and safety, including contamination of the food chain, conditions of human life etc affected by the state of the elements of the environment.
6. EIRs requests are dealt with by Jim Nolan in ESS Directorate.

Key Principles in Answering Requests

7. The key principles are:
 - (a) Make sure that all employees within your Directorate know who is responsible for FOIA requests;
 - (b) Pass on without delay any request which is not your responsibility;
 - (c) Ensure your Directorate has good records management to enable information to be quickly identified and retrieved;

- (d) Within 20 working days provide the information requested or explain why you are not going to do so.

Extent of Application of FOIA

8. A request can be any form of correspondence including e-mail; it must give the name of the applicant, an address for a reply and a description of the information requested; the correspondence does not need to mention the FOIA.
9. Routine correspondence can be treated outside of the FOIA e.g. recruitment brochures, leaflets, press releases, public speeches.
10. Requests which are questions such as, what is your policy on are not requests for recorded information and should be treated as routine correspondence.

Council Arrangements

11. Following the introduction of FOI monitoring on Anite at Work and a recent internal audit of the system it has been agreed that G Lunnun (OCE) will input all requests onto the system and acknowledge receipt. He will determine whether the information is likely to be held in only one Directorate or in more than one Directorate. In the former he will refer the request to the appropriate FOI representative for processing, reply, completion of system etc. In the latter he will co-ordinate a reply liaising with other FOI representatives as necessary.
12. It is for FOI representatives to decide how they approach other staff within their Directorate in order to ensure that all appropriate information is located and made available. In the larger Directorates this is normally undertaken by an exchange of e-mails. It is essential that all relevant information is located – if information is held but missed this could result in an appeal to the Information Commissioner
13. If a request is unclear the appropriate letter should be sent promptly and in any event no later than 20 working days. The day after the clarification is received is when the 20 working day period begins (the system should automatically reflect this timescale).

Exemptions and the Public Interest Test

14. Under the FOIA, information should be released wherever possible. However, it is not appropriate for all information to be made public. This is recognised in the Act by 'exemptions'.
15. Some exemptions are absolute meaning that the information can be withheld without considering any public interest in disclosure. Absolute exemptions apply to information which is accessible by other means; personal information (generally); information provided in confidence; prohibitions on disclosure. There are other but these are unlikely to relate to information held by a local authority.
16. The majority of exemptions in the FOIA are 'qualified' and the main consideration is if one of these exemptions applies it is necessary to decide whether the public interest favours withholding or disclosing the information. There is no fixed definition of 'public interest' and this assessment will essentially be a matter of judgement on a case by case basis.
17. The following categories of information are subject to qualified exemption -
 - (a) information intended for future publication
 - (b) investigations and proceedings conducted by the council
 - (c) law enforcement

- (d) audit functions
- (e) health and safety
- (f) environmental information
- (g) personal information (to a limited extent)
- (h) legal professional privilege
- (i) commercial interests.

There are others but these are unlikely to apply to information held by the Council.

18. Applying exemptions and the public interest tests is not easy. FOI representatives are encouraged to take advice by the Council's FOI Officer (Ian Willett) and/or Graham Lunnun who in turn will seek advice from the Council's Solicitor, if necessary.
19. Whilst information cannot be withheld because its disclosure might cause embarrassment to the Council it is advisable to notify the Acting Chief Executive, Public Relations, the Leader of the Council and appropriate Portfolio Holders of such cases. They will then be in a position to respond to any publicity or follow up.

Information or Documents

20. The FOIA gives an entitlement to information rather than documents, although the information requested will often consist of a whole document.
21. It is not necessary to create new information in order to answer a request.
22. An applicant is able to express a preference about the form in which the information is provided, e.g. copies of original documents, e-format or via an opportunity to inspect the record containing the information. Where practicable and reasonable you should comply with a request for a particular format. You should also bear in mind your obligations under other legislation e.g. Disability Discrimination Act.
23. When releasing information:
 - (a) if it is not necessary to claim an exemption and the whole document is relevant it can be released in its entirety;
 - (b) if sections are exempt, they can be redacted – you should make a note of any redactions with the exemptions that apply to each;
 - (c) if redaction makes the document incomprehensible or if the relevant information forms only a small part of document it can be assembled into a readable format such as a digest.
24. Care should be taken when redacting, for example – deletions in MS Word can be reversed if a document is sent electronically and if text is blacked out with a marker pen it can still remain legible when photocopied.

Fees

25. Fees regulations made under the FOIA state that requests should be processed without any charge being made unless the cost of identifying, retrieving, searching and extracting the information exceeds £450 (equivalent of 18 hours work at £25 per hour). Time taken on deciding whether information should be released or withheld cannot be taken into account.
26. Above this limit there is no requirement to proceed with the request but it is appropriate to assist the applicant to narrow the scope of the request to bring it within the limit e.g. reduce the time span of the request.

Charges

27. In addition to fees, reasonable charges can be made for photocopying documents provided. In practice we do not seek photocopying charges unless it is necessary to copy a particularly long document. (MoJ encourages waiving of a charge if less than £10).

Reviews and Appeals

28. When responding, the standard letters will include details of how to seek an internal review if the applicant is not satisfied with the reply. The review should be handled by a different person who should be a more senior officer. In order to conduct the review, all the information relevant to the decision needs to be examined.
29. An applicant can also appeal to the Information Commissioner. Appeals are normally related to:
- (a) the response took longer than 20 working days;
 - (b) information was withheld and it is considered exemptions have been wrongly applied;
 - (c) the calculation of costs contravenes the Fees Regulations;
 - (d) the request has been mishandled in any other way.
30. There is no statutory timescale for requesting a review. However, the Council's system requires the submission of a request for a review within two months of the decision.
31. Applications to the Information Commissioner should be submitted without 'undue delay' which is not defined in the FOIA. However, the Information Commissioner has indicated that he expects cases to be submitted within two months of receipt of the Council's final decision.
32. Both the Ministry of Justice and the Information Commissioner have issued extensive guidance on the application of the Act. The Ministry of Justice guidance can be downloaded at <http://www.justice.gov.uk/guidance/foi-procedural.htm> The Information Commissioner guidance can be downloaded at <http://www.ico.gov.uk>