

# **Southern Internal Audit Partnership**

Assurance through excellence  
and innovation

## **Epsom and Ewell Borough Council Internal Audit Report**

**Decision Making (Delegated Decisions) 2020/21  
16 November 2020**

**Prepared by: Katie Payne**

**DRAFT POSITION STATEMENT**

**Confidential**

## 1. Introduction

- 1.1. This review was commissioned by the Chief Legal Officer to provide the Council with an independent review of the processes followed for all delegated decisions that took place for the period 1st January 2020 to 31st July 2020.
- 1.2. There were 40 delegated decisions made during this period. Appendix 1 of this report provides a summary of those decisions and confirmation of authorisations and timings.
- 1.3. Our review focused on the decision making process alone using information held within Egress to support the decision made and did not cover the outcome of the decision to assess whether it was subsequently actioned.


## 2. Objectives

- 2.1. This review has sought to assess compliance that:
  - Delegated decisions have been made in line with the Council's Constitution Powers relating to general delegation to Officers (part 3, section 7.)

## 3. Circulation List

- 3.1. This document has been circulated to the following:

Amardip Healy, Chief Legal Officer

	The Southern Internal Audit Partnership conforms to the IIA's professional standards and its work is performed in accordance with the International Professional Practices Framework ( <i>endorsed by the IIA</i> ).
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## Appendix 1

FORM No.	RESPONSIBLE COMMITTEE	SUBJECT HEADER	HEAD OF SERVICE APPROVAL	CHIEF FINANCE OFFICER APPROVAL	COMMITTEE CHAIRMAN APPROVAL	CHIEF EXECUTIVE (CE) OR CHIEF OPERATING OFFICER (COO) APPROVAL	FORM DETAILS	SUPPORTING DOCUMENTS	OBSERVATIONS
557	Strategy & Resources	Purchase of commercial property	✓ 4/2/20	✓ 4/2/20	✓ 4/2/20	✓ (CE) 4/2/20	Release of funds for purchase of commercial property to meet Place Strategy.	Investment Property Group (IPG) minutes from 30/1/20 agreeing authority for Head of Property and Regeneration to proceed with purchase at necessary time. Signed by Chair and Vice Chair of S&R, Chief Financial Officer, Head of Service, Chief Legal Officer, Chief Executive.	Following 30/1/20 S&R meeting, the next meeting was not scheduled until 5/5/20 and was later cancelled.
558	Strategy & Resources	Funds for interim Communications and Engagement Manager	✓ 13/2/20	✓ 13/2/20	✓ 13/2/20	✓ (CE) 13/2/20	Funding for interim Communications and Engagement Manager for 4-5 months to implement LGA peer review actions. £9k from 2019/20 budget and £46k from 2020/21 from general contingency.	None.	Following 30/1/20 S&R meeting, the next meeting was not scheduled until 5/5/20 and was later cancelled.

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558 (update to form used for initial decision)	Strategy & Resources	Funds for interim Communications and Engagement Manager - contract extension	✓ 13/2/20	✓ 13/2/20	✓ 13/2/20	✓ (CE) 13/2/20	Extension of interim Communications and Engagement Manager contract to 31/10/20 at a cost of £36k, funds from existing staffing budget.	Email approval from Chair of S&R on 14/7/20 and Chief Executive on 15/7/20. Note in email to say that Chief Financial Officer had reviewed budget for funds.	This decision related to a previous decision made and the same form was used. Our review found further decisions within the period reviewed whereby separate forms have been used for related decisions. (575 and 578)  S&R meetings held on 2/7/20 and 28/7/20.
559	Strategy & Resources	Change of polling place for Nonsuch	✓ 18/2/20	✓ 18/2/20	Form states N/A	✓ (CE) 18/2/20	Change of polling station from school to Church.	Report of review and issues with polling location in question. Council meeting minutes 18/12/19 item 27, agreement of changes to polling station for 5yrs from 1/1/20. Delegation to CE to make decisions during this period.	Chair approval N/A due to delegation agreed at Council meeting 18/12/19.

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560	Strategy & Resources	Request for £250k for CIL bid funding for 20/21	✓ 24/2/20	Signed by Chief Accountant 24/2/20	✓ 24/2/20	✓ (CE) 24/2/20	Approval needed before next S&R meeting so that the project can be publicised for bidding. Same as previous years budget.	Report with details confirming same budget for the previous 2 financial years. Finance budget report to confirm that budget is available.	Following 30/1/20 S&R meeting, the next meeting was not scheduled until 5/5/20 and was later cancelled.  Form signed by Chief Accountant instead of Chief Finance Officer. *
561	Environment & Safe Communities	Auth of trade waste fees increase for 20/21	✓ 27/2/20	Signed by Chief Accountant 28/2/20	✓ 27/2/20	✓ (CE) 29/2/20	To approve amended fees for 20/21 for trade waste.	Agreed annually by E&SC in January in line with the Medium Term financial plan. Incorrect uplift agreed in Jan 2020 as used 18/19 and not 19/20 as base and therefore difference of £16k. Next meeting not until March and too late to update publications and advise customers.	Decision needed and next meeting not scheduled until 24/3/20 and later cancelled.  Form signed by Chief Accountant instead of Chief Finance Officer. *

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562	Environment & Safe Communities	Advertising in car parks	✓ 4/3/20	✓ 4/3/20	✓ 4/3/20	✓ (CE) 4/3/20	Following discussions in E&SC 22/10/19 item 13.2 and subsequent approval by the Car Park Working Group, poster charges for car parks to be approved.	None.	Following 28/1/20 E&SC meeting, the next meeting was not scheduled until 24/3/20 and was later cancelled.
563	Environment & Safe Communities	Home Office consultation response - unauthorised encampments	✓ 4/3/20	✓ 4/3/20	✓ 4/3/20	✓ (COO) 4/3/20	To submit a response to the Home Office Consultation on unauthorised encampments.	None.	Following 28/1/20 E&SC meeting, the next meeting was not scheduled until 24/3/20 and was later cancelled.
564	Strategy & Resources and Community & Wellbeing	Temporary closure of Epsom Playhouse	✓ 18/3/20	✓ 18/3/20	✓ 19/3/20 Chair of C&W  Email from Chair of S&R	✓ (COO) 20/3/20	Closure of Epsom Playhouse.	Report from Head of Property and Regeneration following discussions with Chair of C&W. Theatre needs to close temporarily due to Government guidelines around COVID-19.	

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565	Community and Wellbeing	Ewell Court and Bourne Hall Park Gates	✓ 19/3/20	✓ 19/3/20	✓ 19/3/20	✓ (COO) 20/3/20	Permission to instruct Rangers not to shut the gates so that vehicles are free to support the meals at home scheme. This will be reviewed regularly.	Email from Chair of C&W as this should have included other gates in the area for the same reasons.	
566	Community and Wellbeing	Temporary closure of Pavilion and Harrier Centre	✓ 19/3/20	✓ 19/3/20	✓ 19/3/20	✓ (COO) 20/3/20	Permission requested to shut a selection of Pavilions (listed) and Harrier Centre due to COVID-19 regulations around gatherings.	None.	
567	Planning	Revocation of planning permission given in error	Form states Y 19/3/20 but no signature, says 'see email' but email is not attached	✓ 19/3/20	Form states Y 19/3/20 but no signature, says 'see email' but email is not attached	✓ (COO) 19/3/20	Permission to revoke planning given in error due to Town and Country Planning Act 1990.	None.	No supporting documentation to support the email approvals of the Head of Service and the Chair of committee.

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568	Strategy & Resources and Community & Wellbeing	Temporary closure of Bourne Hall, Ewell House and Community Centre	✓ 19/3/20	✓ 19/3/20	✓ 19/3/20 email agreement from S&R Chair	✓ (COO) 20/3/20	Closure due to COVID-19 and ability to redeploy staff to help elsewhere.	None.	
569	Spoiled form as covered under 565								
570	Form cancelled and decision taken to Committee								
571	Strategy & Resources	Commercial property 3 month rent holiday	✓ 23/3/20	✓ 23/3/20	✓ 23/3/20 by email	Signed by Chief Finance Officer 23/3/20	Rent holiday for commercial properties.	Report on how system will operate.	Form signed by Chief Finance Officer and not Chief Executive/Chief Operating Officer.
572	Community and Wellbeing	Closure of Council owned playgrounds	✓ 23/3/20	Signed by Chief Accountant 23/3/20	✓ 23/3/20 by email	Signed by Chief Finance Officer 23/3/20	Closure of Council owned playgrounds.	Report on justification in accordance with Government COVID-19 response.	Form signed by Chief Finance Officer and not Chief Executive/Chief Operating Officer.  Form signed by Chief Accountant instead of Chief Finance Officer. *



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573	Strategy & Resources	Business rate relief, financial grants for SMEs and Hardship Fund	✓ 23/3/20	✓ 23/3/20	✓ 23/3/20 by email	Signed by Chief Finance Officer 23/3/20	Authority sought to allow Head of Digital and Service Transformation to determine method for grant allocation, hardship fund and applications to Small Medium Enterprises.	Report attached with guidance received from Government as this relates to the COVID-19 business support grant process.	Form signed by Chief Finance Officer and not Chief Executive/Chief Operating Officer.
574	Strategy & Resources	Withdrawal from Gatwick Diamond Initiative	Signed by the Chief Executive 31/3/20	✓ 31/3/20	✓ 31/3/20 by email	✓ (CE) 31/3/20	Withdrawing from Initiative with immediate effect.	Email evidence between Chief Executive, Chair and Vice Chair of S&R. Confirmation within emails of previous meeting discussions and that Councillors agree to withdraw funding of £10kpa.	
575	Environment & Safe Communities	Suspend car parking charges in majority of car parks	✓ 1/4/20	✓ 1/4/20	✓ 1/4/20	✓ (CE) 1/4/20	To suspend parking charges in all car parks except Bourne Hall, Town Hall and Hope Lodge for April 2020. Might extend depending upon lockdown.	None.	

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576	Environment & Safe Communities	Hook Road car park Sundays and Bank Holidays	✓ 9/4/20 by email	✓ 14/4/20	✓ 9/4/20 by email	✓ (CE) 9/4/20	Keeping Hook Road car park shut on Sundays and Bank Holidays.	Report with background to the closure and that it makes sense to keep it closed due to COVID-19 travel restriction.	
577	Environment & Safe Communities	Authority to block book nightly paid accommodation for the homeless	✓ 20/4/20	✓ 20/4/20	✓ 20/4/20 by email	✓ 21/4/20 (CE) by email	Approval for block booking of rooms for homeless.	Detailed report of issues encountered (due to COVID-19) with a restricted number of rooms compared to normal. Team have been able to arrange other rooms so that they are prepared if necessary.	
578	Environment & Safe Communities	Continue to suspend car parking charges in majority of car parks (575)	✓ 29/4/20 by email	✓ 29/4/20	✓ 29/4/20 by email	✓ 29/4/20 (CE) by email	To continue to suspend marking charges with exceptions (as 575) and to review when lockdown eases.	None.	
579	Strategy & Resources and Community & Wellbeing	Provision for a free hot meal for vulnerable residents to mark VE day 8/5/20	Signed by Chief Operating Officer 29/4/20	Signed by Chief Accountant 30/4/20	✓ 30/4/20 by email for S&R and C&W	✓ 1/5/20 CE by email	Free meal for vulnerable residents for VE Day celebrations.	Mini report to request approval of 200 meals for vulnerable residents who would normally have a meal at the Wellbeing Centre. Cost of £1k, within budget and volunteers to be used.	Form signed by Chief Accountant instead of Chief Finance Officer. *

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580	Strategy & Resources	Payment of business grant	Not completed	✓ 5/5/20	✓ 4/5/20 by email	✓ (CE) 4/5/20	Payment of grants totalling £195k to 9 stables.	Detailed report of Gov guidelines for issuing grant relief as part of the leisure and hospitality support. These stables are mainly for racehorses and don't open to the public as a general rule. However, other authorities have given the grant to these kinds of stables as the guidance is open to interpretation. If given and then it doesn't qualify, EEBC will have to cover the cost.	Form not signed by the relevant Head of Service.
581	Full Council - delegated decision form completed	Appointment of Mayor and Deputy Mayor	✓ 14/5/20	✓ 14/5/20	✓ 14/5/20 by email	✓ (CE) 14/5/20	Appointment of Mayor and Deputy Mayor.	Detailed report includes updated Government guidance around the ability to make decisions remotely due to COVID-19. Appointments for Mayor and Deputy Mayor need to be made and publicised, only one application for each post and members informed and given opportunity to comment rather than hold a full Council meeting.	

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582	Strategy & Resources	Notifications to Committee appointments	✓ 22/5/20	✓ 22/5/20	✓ 22/5/20 by email	✓ (CE) 22/5/20	Urgent decision regarding appointments to Committees.	Detailed supporting report around the changes to Committee members, members given opportunity to comment if issues. Decision made under urgent powers and supported by Gov guidelines around remote decision making due to COVID-19.	
583	Strategy & Resources	Payment of regular casual workers	✓ 18/5/20	✓ 18/5/20	✓ 10/6/20 by email	✓ (CE) 10/6/20	To pay casual workers their average weekly pay based on the past 12 weeks.	Detailed report from Human Resources identifying casual workers who would qualify for this and the link to the Gov guidelines as this is a result of COVID-19. Evidence of challenge by Chair and response by Human Resources.	

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584	Planning	Application to set up neighbourhood forum	✓ 22/5/20	✓ 22/5/20	✓ 21/5/20 by email from the Vice Chair	✓ (CE) 22/5/20	To refuse application as neighbourhood area has not been fully designated.	Detailed planning report from Head of Planning with application and reasons for refusal. Cannot go to Committee as planning times need to be met and no Committee in time.	Email discussions with Vice Chair of Committee and Chief Operating Officer on 21/5/20 in response to Head of Planning report. Agreement given by Vice Chair on 21/5/20 and signed by remaining parties on 22/5/20.
585	Strategy & Resources	Discretionary grant scheme	✓ 29/5/20	✓ 29/5/20	✓ 29/5/20	✓ (CE) 3/6/20	Authority to approve discretionary grant scheme set up by Government in response to COVID-19. £554k received for small and micro businesses not eligible for other grants.	Detailed funding scheme policy style document to support grant process, eligibility etc. and link to Government guidelines.	

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586	Environment & Safe Communities	Reinstatement of all parking charges in Council car parks	✓ 4/6/20 by email	✓ 5/6/20	✓ 5/6/20 by email	✓ 5/6/20 (CE) by email	To reinstate parking charges from 15/6/20 and to extend parking season permits for certain car parks to June 2021 instead of March 2021 or equivalent time frame.	None.	
587	Strategy & Resources	Communication decision - Black Lives Matter	✓ 11/6/20 by email	✓ 11/6/20	✓ 11/6/20 by email	✓ (CE) 11/6/20	To agree to a statement in respect of Black Lives Matter - should the Council be approached for comment.	Email approvals and a copy of the Statement, with confirmation that the Statement was attached to the emails sent for approval.	
588	Environment & Safe Communities	Extending public access hrs at Epsom Cemetery	✓ 26/6/20	✓ 26/6/20	✓ 26/6/20 by email	✓ 26/6/20 (CE) by email	To extend opening times from 30/6/20, toilets to remain closed.	Email approvals. Detailed report of how the Cemetery have operated to support COVID-19 response and the balance required to amend opening hrs.	
589	Environment & Safe Communities	Closing Cemetery on 4/7/20-Derby Day	✓ 30/6/20	✓ 30/6/20	✓ 30/6/20 by email	✓ 30/6/20 (CE) by email	To close Epsom Cemetery on 4/7/20 for Derby Day.	Email approvals and detailed Report. Cemetery is usually closed to avoid people parking in the Cemetery for the racecourse.	

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590	Strategy & Resources	Procurement of gas and renewable electric contract	✓ 2/7/20	✓ 2/7/20	✓ 9/7/20 by email	✓ 9/7/20 (CE) by email	To appoint broker to manage gas and electric renewal and contract.	Detailed report to support the reasoning for reviewing suppliers and potential savings. EEBC use a broker to manage this process and have done for many years based on service. Broker does not receive a fee from EEBC but receive commission from successful supplier. Chair raised concern over whether this should be tendered and so report was produced and 'tender waiver' process followed.	S&R meetings scheduled and took place on 2/7/20 and 28/7/2020.

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591	Strategy & Resources	Procurement of agency staff	✓ 2/7/20	✓ 2/7/20	✓ 2/7/20 by email	✓ 3/7/20 (CE) by email	To extend contract with Matrix for 1 year (ends 31/7/20) for agency staff. Planned to review/tender in 2020 in time for end of contract but lack of resources to facilitate. COVID-19 impact etc. and so request to extend for one year until full review can be carried out.	Detailed report of background around the agency staff contract, costs etc. Email approvals contained.	S&R meetings scheduled and took place on 2/7/20 and 28/7/2020.
592	Community and Wellbeing	Opening of playgrounds and outdoor gyms	✓ 2/7/20	✓ 2/7/20	✓ 3/7/20 by email	✓ 3/7/20 (CE) by email	To reopen playgrounds and outdoor gyms from 4/7/20.	Detailed report and Risk Assessment based on government guidance and other Authority processes. Copy of potential signage for areas so that onus is on users and not Council in terms of cleaning etc.	



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593	Strategy & Resources	Discretionary grant scheme	✓ 8/7/20	✓ 8/7/20	✓ 8/7/20 by email	✓ (CE) 8/7/20	Analysis of applications received and a suggested methodology for applying the grant scheme, as well as keeping an amount to deal with potentially successful appeals.	Detailed report/analysis of applications received and those who did not qualify (26). 67 did meet criteria and banding applied for grant based on fixed property costs. £556k given to EEBC, agreement of proposed methodology would leave around £60k for appeals.	S&R meetings scheduled and took place on 2/7/20 and 28/7/2020.
594	Delegated Decisions Form used with consecutive form number.	Pavement Licence Policy	✓ 24/7/20	No requirement on the form	No requirement on the form however communication with the Chairman of LLP by email on 24/7/20	✓ (CE) 24/7/20	Policy needed for Pavement Licence processes and fees in accordance with Business and Planning Act 2020.	Detailed report and involvement of Chair, Chief Executive, Chief Operating Officer and Chief Legal Officer. Policy contained for approval.	Delegated decision form used and form number written rather than stamped.
595	Environment & Safe Communities	Restoring cemetery opening times	✓ 31/7/20	Signed by Chief Accountant 31/7/20	✓ 31/7/20 by email	✓ (COO) 31/7/20	To reopen Epsom cemetery.	Report around the safe reopening of cemetery and Chapel. RA carried out and COVID related measures reduce risk to allow reopening.	Form signed by Chief Accountant instead of Chief Finance Officer.*

\* In accordance with paragraph 7.9.2 within the Council's Constitution Powers relating to general delegation to Officers (part 3, section 7.)