

# Final Internal Audit Report

## Planning Enforcement: Data Management

June 2024

Distribution: Corporate Director of Sustainable Communities, Regeneration & Economic Recovery  
Director of Planning & Sustainable Regeneration  
Head of Development Management  
Director of Finance (Deputy S151 Officer)  
Corporate Director of Resources and S151 Officer

Assurance Level	Issues Identified	
Limited	Priority 1	2
	Priority 2	3
	Priority 3	0

### Confidentiality and Disclosure Clause

This report ("Report") was prepared by Forvis Mazars LLP at the request of London Borough of Croydon and terms for the preparation and scope of the Report have been agreed with them. The matters raised in this Report are only those which came to our attention during our internal audit work. Whilst every care has been taken to ensure that the information provided in this Report is as accurate as possible, Internal Audit have only been able to base findings on the information and documentation provided and consequently no complete guarantee can be given that this Report is necessarily a comprehensive statement of all the weaknesses that exist, or of all the improvements that may be required.

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**Please refer to the Statement of Responsibility in Appendix 3 of this report for further information about responsibilities, limitations, and confidentiality.**

**Contents**  
**Page****Executive Summary**

1. Introduction  
**Error! Bookmark not defined.**
  2. Key Issues 4
- 

**Detailed Report**

3. Actions and Key Findings/Rationale 6

**Appendices**

1. Terms of Reference
2. Definitions for Audit Opinions and Identified Issues
3. Statement of Responsibility

## **1. Introduction**

- 1.1. Local authorities play a key role in the planning process, involving processing applications for planning permission relating to all development types from householder extensions to large commercial or housing developments. They also respond to appeals to the Planning Inspectorate against decisions to refuse planning permission or in relation to a condition on a planning permission and also investigates, and remedies where necessary, allegations about breaches of planning control.
- 1.2. A breach of planning control occurs when ‘development’ takes place without the necessary consent from the local authority, however this is not usually a criminal offence, although carrying out unauthorised works to a listed building, the unauthorised display of advertisements or damage to a protected tree may involve a criminal offence. A breach of planning control is defined in section 171A of the Town and Country Planning Act 1990. Local planning authorities have statutory responsibility for taking whatever enforcement action may be necessary, in the public interest, in their administrative areas.
- 1.3. Local authorities have a wide range of enforcement options from which to choose and which one(s) used will depend on the nature of each case. The priorities are to protect the local area, safeguard the environment generally and uphold local planning policy in the speediest and most effective way.
- 1.4. Within Croydon Council (Council), there is a Planning Enforcement and Trees team. They are part of the wider Development Management team that focus on investigations into breaches of planning control. These cases are brought to the attention of the team by members of the public sending emails to the Planning Enforcement inbox. Anonymous complaints may be received but will only be investigated if the breach of planning control appears to be serious and cause local harm.
- 1.5. The current process of creating service requests is a manual process where an Admin Officer will create cases in the case management system, Uniform, for each alleged breach. All documentation related to a service request is stored on Uniform and is used as part of the review process before a service request can be closed.
- 1.6. On weekly basis, the full list of new cases is added to a shared spreadsheet from which the Team Leader of Planning Enforcement and Trees will allocate these to the officers. The Team Leader takes into account the workload and experience of the officers and allocates on a case-by-case basis but there is no formal documented allocation process. The target number per officer is approximately 60 to 80 cases.
- 1.7. While staffing levels have been consistent since 2021, the service developed a large backlog of cases during a period of re-organisation between 2017 and 2021. Each of the four Planning Enforcement and Tree officers (officers) had 157, 148, 222 and 189 cases open respectively as on 15 May 2023. The Head of Development Management had taken action to reduce the backlog, including

providing extra resources and adapting ways of working to help ensure officers had clear time to process their cases. This had led to a reduction in the number of open cases from 1354 on 21 November 2022 to 1093 on 23 May 2023.

- 1.8. Once an officer has completed their investigation and the service request is ready to close, they must transfer the details to a shared spreadsheet which is monitored by the Team Leader of Planning Enforcement and Trees and the Head of Development Management daily. Using this the Team Leader or Head of Development Management will view the cases in Uniform and if satisfied sign off and close the requests.
- 1.9. Weekly reports are sent to the Director of Planning & Sustainable Regeneration. These are further discussed in weekly meetings with the Head of Development Management. This report captures details of the current number of open cases, number of cases opened in previous week and number of closed cases.
- 1.10. Whilst our review and testing were performed remotely, we have been able to obtain all relevant documents required to complete the review.
- 1.11. The audit was undertaken as part of the agreed Internal Audit Plan for 2022/23. The objectives, approach and scope are contained in the Audit Terms of Reference at Appendix 1.

## 2. Key Issues

### Priority 1 Issue

The service plan had not been reviewed or updated since 2017 and deadline target for the closure of service requests was not defined and monitored.

Although informal monitoring of inspections and resolutions of cases occurred, timeframes had not been explicitly monitored or tracked to identify long standing cases or trends on lengthy cases which required speedy actions to be taken by the Council. This had resulted in backlog of cases as mentioned in Issue 2 below with 1,093 cases outstanding as on the 23 May 2023. **(Issue 1)**

Sample testing of eight service requests from 397 created in 2022/23 and outstanding as at 16 May 2023 per Uniform system found that for five service requests, either no actions had been initiated or if actions had been initiated, these were not noted within the system, Uniform. Furthermore, two of the five cases had been open for over 300 days as at 16 May 2023. **(Issue 2)**

**Priority 2 Issue**

Testing of a sample of eight closed service requests out of 721 closed requests in 2022/23 found that three of these requests had been closed without approval of the Team Leader. **(Issue 3)**

Testing of a sample of eight closed service requests out of 721 closed cases in 2022/23 found that the date the service request was allocated to the planning enforcement team officer was not recorded within Uniform. **(Issue 4)**

The function called 'Enterprise' within Uniform had not been enabled by the Council, which if enabled would remove the need for the manual MS Excel spreadsheet to record completed service requests. **(Issue 5)**

There were no Priority 3 issues.

**3. Actions and Key Findings/Rationale**

**Control Area 1: Legislative, organisational and management requirements around data management;**

Priority	Action Proposed by Management	Detailed Finding/Rationale - Issue 1
1	<p>Service Plan to be reviewed. This will need consultation with the Cabinet Members and the Residents Association before it can be finalised.</p> <p>The new Team Leader has stepped up from being an officer and is therefore still working though their old case load. This has reduced case load by over 50% but really it should be 0 (they currently have 83 cases remaining). As his caseload of files reduces there will be a greater capacity to undertake a review of the Service Plan.</p> <p>Uniform does not currently allow date of first site visit to file closure to be run in a report format. We are trying to find</p>	<p><b>Expected Control</b></p> <p>The Council has in place an updated Service Plan of the Planning Enforcement and Trees Team which define targets for the first inspections of alleged breaches and for the resolution of service requests received, based on the priority rating. The Council should maintain records of timelines when service requests are resolved and regularly monitor the performance of closed requests against the targets.</p> <p><b>Finding/Issue</b></p> <p>Targets for the first site inspection for alleged breaches were set out in the priorities section of the Service Plan dated 2017. However, targets for overall resolution of service requests were not defined within the Service Plan. Furthermore, the Service Plan had not been evidenced as reviewed and/or updated since 2017.</p> <p>The Head of Development Management explained that Weekly Reports which capture details of the current number of open cases, the number of cases opened in previous week and the number of closed cases are produced and discussed with the team. Further monitoring of first inspections and resolutions of cases is based on the priority rating i.e. monitoring of priority 1 and 2 cases was undertaken through informal catchups with the team. Timeframes had not been explicitly monitored or tracked to identify long standing cases or trends on lengthy cases which required speedy actions</p>

	<p>ways to enable this to happen which is dependent on resource from Croydon Digital Services to work with us to find a solution. Officers have been instructed to fill in a box, but we are unsure that we can run a report from this box. This maybe a restriction of the system.</p>	<p>to be taken by the Council. This had resulted in backlog of cases as mentioned in Issue 2 below with 1,093 cases outstanding as on the 23 May 2023.</p>
<p><b>Responsible Officer</b></p>	<p><b>Deadline</b></p>	<p><b>Risk</b></p> <p>Where deadlines of resolution of service requests are not defined and monitored and the Plan not updated regularly, there is a risk that the Council is not acting on breaches of planning control in a timely manner and staff lacks clarity on the process to be followed which has led to increased backlog of such cases, stretched resources of the Council, dissatisfaction of public and impact the Councils reputation.</p>
<p>Team Leader</p>	<p>March 2025</p>	

**Control Area 4: Monitoring the progress of all service requests;**

Priority	Action Proposed by Management	Detailed Finding/Rationale - Issue 2				
1	<p>New Team Leader of Enforcement and Trees was appointed in September 2023. Working with the Head of Development Management there has been targeted monitoring of backlog cases. As set out the number of on hand files was 1093 on the 23 May 2023. Work has continued to reduce the number of open Enforcement Investigations to 803 on the 15 April 2024.</p> <p>Work is ongoing to identify which of the oldest cases actually cause harm and need to be prioritised over other cases.</p>	<p><b>Expected Control</b></p> <p>Service requests are logged, allocated, investigated, and resolved in a timely manner. Workloads are monitored and delays in resolutions are monitored and tracked.</p> <p>The Council uses the Uniform system to maintain a record all service requests received. The system captures actions initiated against each request and the status of the service request.</p> <p><b>Finding/Issue</b></p> <p>The Head of Development Management explained that there was a large backlog of open cases which contributed to large waiting times. It was noted that the number of open cases reduced from 1,354 on 21 November 2022 to 1,093 on the 23 May 2023. Notwithstanding, this backlog needs to reduce further.</p> <p>A walkthrough of a sample of eight service requests from the 397 created in 2022/23 and outstanding as on 16 May 2023 on Uniform system found that:</p> <ul style="list-style-type: none"> <li>• For five service requests, either no actions had been initiated or if actions had been initiated, these were not noted within the system; and</li> <li>• As at 16 May 2023, one of the above five service requests had been open for over 100 days, two had been open for over 200 days and the remaining two cases had been open over 300 days.</li> </ul> <p><b>Risk</b></p>				
	<table border="1"> <thead> <tr> <th>Responsible Officer</th> <th>Deadline</th> </tr> </thead> <tbody> <tr> <td>Team Leader / Head of</td> <td>Ongoing</td> </tr> </tbody> </table>	Responsible Officer	Deadline	Team Leader / Head of	Ongoing	
Responsible Officer	Deadline					
Team Leader / Head of	Ongoing					



Development Management		Where backlog of long outstanding service requests are not being monitored and closed in a timely manner, there is a risk that alleged breaches are not being investigated and rectified.
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**Control Area 2: Central retention of records/ data in relation each service request and its linkage with case management system;**

Priority	Action Proposed by Management	Detailed Finding/Rationale - Issue 3
2	<p>This issue seems to have arisen due to the previous temporary Team Leader not understanding all the relevant boxes in Uniform that need to be completed when closing files. The officer had been advised what needed to be completed when they had originally started his employment and subsequently provided with a written guidance note prior to the Audit taking place. However, issues still occurred.</p> <p>A further guidance note has already been produced and provided to all enforcement officers which sets out how to record investigations and evidence in Uniform and how to put a file forward for closure.</p> <p>The newly appointed Team Leader has been provided with</p>	<p><b>Expected Control</b></p> <p>The Team’s guidance document ‘How to put an Enforcement file forward for closure’ on recording and approving service requests within Uniform details that all service requests are only closed within the system after Team Leader’s approval.</p> <p><b>Issue/Finding</b></p> <p>Testing of eight closed service requests out of 721 closed requests in 2022/23 from Uniform system on sample basis found that three requests were closed without evidence of approval of the Team Leader.</p> <p>The Head of Development Management asserted that these would have been approved by the Team Leader of Planning Enforcement and Trees, however the process within Uniform was not properly completed such that their name was not recorded against the approving authority field against the three cases.</p> <p><b>Risk</b></p> <p>Where the name of the approving official is not recorded for each closed service request, there is a risk that the same person could complete and approve a service request, resulting in errors, either deliberate or accidental, in closing service requests or service requests being inappropriately closed.</p>

	<p>robust training to ensure that he is fully aware of what is necessary to be undertaken to close a file at Delegated.</p> <p>The Head of Development Management has been reviewing all the files closed by the previous Team Leader which covers an approximately 2-year period. This is to review the cases and to close correctly, if in agreement with the decision taken. At this stage there is approximately a further 6-month period to review.</p>	
Responsible Officer	Deadline	
Team Leader / Head of Development Management	In the process of being resolved approx. another 3 months of work to go	

**Control Area 3: Allocation of service requests;**

Priority	Action Proposed by Management	Detailed Finding/Rationale - Issue 4				
2	Officers have been instructed to fill in a box when they receive each new application file.	<p><b>Expected Control</b></p> <p>The Planning Enforcement team defines timelines within the updated Service Plan to allocate service requests to its officers and monitors the actual allocations against the timeframes to identify and minimise the delays if any.</p> <p><b>Issue/Finding</b></p> <p>Testing of a sample of eight closed service requests out of 721 closed cases in 2022/23 from Uniform system found that the date the service request was allocated to the Planning enforcement team officer had not been recorded within Uniform.</p> <p>The Head of Development Management explained that work was in progress to include the date of allocation into current workflow process of Uniform thereby tracking whether the allocation of cases is being done timely.</p>				
	<table border="1"> <thead> <tr> <th>Responsible Officer</th> <th>Deadline</th> </tr> </thead> <tbody> <tr> <td>Team Leader</td> <td>Already implemented</td> </tr> </tbody> </table>	Responsible Officer	Deadline	Team Leader	Already implemented	<p><b>Risk</b></p> <p>Where the case management system Uniform does not record the date a case was allocated, there is a risk that the allocation of cases cannot be appropriately overseen or monitored.</p>
Responsible Officer	Deadline					
Team Leader	Already implemented					

**Control Area 5: Identification, flagging and tracking of closed service requests:**

Priority	Action Proposed by Management	Detailed Finding/Rationale - Issue 5
2	<p>Since the Audit has taken place officers within Croydon Digital Services have been working with us to try to set up Enterprise workflow for enforcement cases which relate to Trees. This is so the testing of the system can be undertaken with a small number of files and officers – effectively a small control group.</p> <p>Unfortunately, this work has been ongoing since January 2024 and so far, officers have been unable to get the system to work. Usually, files get so far in the enterprise system and then vanish. As a result, officers are twin tracking the old and the new system to ensure files are not lost. This is not efficient or cost effective.</p> <p>We will have to take a decision as to whether it is financially</p>	<p><b>Expected Control</b></p> <p>In the case management system, there should be built in controls that help to identify, flag and track closed service requests.</p> <p><b>Issue/Finding</b></p> <p>All completed service requests are recorded within a shared MS Excel spreadsheet for the Team Leader of Planning Enforcement and Trees and Head of Development Management to review and approve as applicable. Once approved, the details of approval such as date of approval and name of the person who approved it are recorded within Uniform and the request is closed within the system.</p> <p>Discussion with the Head of Development Management established that there was a function called 'Enterprise' within Uniform which had not been enabled by the Council. Through this functionality, the approval of service requests can be made within the system thereby ceasing the use of manual MS Excel spreadsheet. (Also refer to Issue 3.)</p> <p><b>Risk</b></p> <p>Where processes are not optimised to enable system based controls rather than manual controls, workflow processes are not running as efficiently as possible and there is a risk that service requests are taking longer to close and may not be approved by the delegated authority which may lead to long overdue cases, poor decision making and impact the Council’s reputation.</p>

	<p>viable to keep pursuing this matter especially as the current system is outdated and will have to be reprocured soon.</p>	
Responsible Officer	Deadline	
<p>Head of Development Management /Technical Project Manager/ Team Leader</p>	<p>Commenced in Jan 2024 Decide in next 3 months whether to keep pursuing this matter.</p>	

## AUDIT TERMS OF REFERENCE

### Planning Enforcement: Data Management

#### 1. INTRODUCTION

- 1.1 The Planning and Sustainable Regeneration division of the Sustainable Communities, Regeneration and Economic Recovery (SCRER) directorate comprises
- Building Control;
  - Development Management;
  - Spatial Planning;
  - Growth Zone;
  - Regeneration;
  - Strategic Transport; and
  - Employment Skills and Economic Development.
- 1.2 The Development Management team processes applications for planning permission relating to all development types from householder extensions to large commercial or housing developments. The service responds to appeals to the Planning Inspectorate against decisions to refuse planning permission or in relation to a condition on a planning permission and also investigates, and remedies where necessary, allegations about breaches of planning control.
- 1.3 A breach of planning control occurs when “development” takes place without the necessary consent from the Council, however this is not usually a criminal offence, although carrying out unauthorised works to a listed building, the unauthorised display of advertisements or damage to a protected tree may involve a criminal offence.
- 1.4 The Council’s planning enforcement and tree officers deal with the investigation and resolution of breaches of planning control across the whole borough. These are drawn to attention either from complaints made by telephone or in writing and by the monitoring of building works. Complaints about possible breaches of planning control should be made in writing (by letter or email). Anonymous complaints are difficult to investigate, and action will only be taken where the breach of planning control appears to be serious and causing local harm.
- 1.5 Local authorities have a wide range of enforcement options from which to choose and which one(s) used will depend on the nature of each case. The priorities are to protect the local area, safeguard the environment generally and uphold local planning policy in the speediest and most effective way.
- 1.6 Currently, the data management process for this team is manual with service requests received through emails and manually allocated to team members. Therefore, difficulties may arise in identifying closed requests.

LBC Final Report – Planning Enforcement 2022-23

1.7 This audit is being undertaken as part of the agreed Internal Audit Plan for 2022/23

## 2. OBJECTIVES AND METHOD

2.1 The overall audit objective is to provide an objective independent opinion on the adequacy and effectiveness of controls / processes.

2.2 The audit will for each controls / process being considered:

- Walkthrough the processes to consider the key controls;
- Conduct sample testing of the identified key controls, and
- Report on these accordingly.

## 3. SCOPE

3.1 This audit included the following areas (and issues raised):





Control Areas/Risks	Issues Raised		
	Priority 1 (High)	Priority 2 (Medium)	Priority 3 (Low)
Legislative, organisational and management requirements around data management	1	0	0
Central retention of records/ data in relation each service request and its linkage with case management system	0	1	0
Allocation of service requests	0	1	0
Monitoring the progress of all service requests	1	0	0
Identification, flagging and tracking of closed service requests	0	1	0
Management information and reporting	0	0	0
<b>Total</b>	<b>2</b>	<b>3</b>	<b>0</b>



**Definitions for Audit Opinions and Identified Issues**

In order to assist management in using our reports:

We categorise our **audit assurance opinion** according to our overall assessment of the risk management system, effectiveness of the controls in place and the level of compliance with these controls and the action being taken to remedy significant findings or weaknesses.

	Full Assurance	There is a sound system of control designed to achieve the system objectives and the controls are constantly applied.
	Substantial Assurance	While there is basically a sound system of control to achieve the system objectives, there are weaknesses in the design or level of non-compliance of the controls which may put this achievement at risk.
	Limited Assurance	There are significant weaknesses in key areas of system controls and non-compliance that puts achieving the system objectives at risk,
	No Assurance	Controls are non-existent or extremely weak, leaving the system open to the high risk of error, abuse and reputational damage.

Priorities assigned to identified issues are based on the following criteria:

<b>Priority 1 (High)</b>	Fundamental control weaknesses that require immediate attention by management to action and mitigate significant exposure to risk.
<b>Priority 2 (Medium)</b>	Control weakness that still represent an exposure to risk and need to be addressed within a reasonable period.
<b>Priority 3 (Low)</b>	Although control weaknesses are considered to be relatively minor and low risk, still provides an opportunity for improvement. May also apply to areas considered to be of best practice that can improve for example the value for money of the review area.

## Statement of Responsibility

We take responsibility to the London Borough of Croydon for this report which is prepared on the basis of the limitations set out below.

The responsibility for designing and maintaining a sound system of internal control and the prevention and detection of fraud and other irregularities rests with management, with internal audit providing a service to management to enable them to achieve this objective. Specifically, we assess the adequacy and effectiveness of the system of internal control arrangements implemented by management and perform sample testing on those controls in the period under review with a view to providing an opinion on the extent to which risks in this area are managed.

We plan our work in order to ensure that we have a reasonable expectation of detecting significant control weaknesses. However, our procedures alone should not be relied upon to identify all strengths and weaknesses in internal controls, nor relied upon to identify any circumstances of fraud or irregularity. Even sound systems of internal control can only provide reasonable and not absolute assurance and may not be proof against collusive fraud.

The matters raised in this report are only those which came to our attention during the course of our work and are not necessarily a comprehensive statement of all the weaknesses that exist or all improvements that might be made. Recommendations for improvements should be assessed by you for their full impact before they are implemented. The performance of our work is not and should not be taken as a substitute for management's responsibilities for the application of sound management practices.

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