

## ABERDEEN CITY COUNCIL

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<b>COMMITTEE</b>	Audit, Risk and Scrutiny Committee
<b>DATE</b>	28 July 2025
<b>EXEMPT</b>	No
<b>CONFIDENTIAL</b>	No
<b>REPORT TITLE</b>	Internal Audit Report AC2517 – Housing Allocations and Choice Based Letting
<b>REPORT NUMBER</b>	IA/AC2517
<b>DIRECTOR</b>	N/A
<b>REPORT AUTHOR</b>	Jamie Dale
<b>TERMS OF REFERENCE</b>	2.2

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### **1. PURPOSE OF REPORT**

- 1.1 The purpose of this report is to present the planned Internal Audit report on Housing Allocations and Choice Based Letting

### **2. RECOMMENDATION**

- 2.1 It is recommended that the Committee review, discuss and comment on the issues raised within this report and the attached appendix.

### **3. CURRENT SITUATION**

- 3.1 Internal Audit has completed the attached report which relates to an audit of Housing Allocations and Choice Based Letting

### **4. FINANCIAL IMPLICATIONS**

- 4.1 There are no direct financial implications arising from the recommendations of this report.

### **5. LEGAL IMPLICATIONS**

- 5.1 There are no direct legal implications arising from the recommendations of this report.

### **6. ENVIRONMENTAL IMPLICATIONS**

- 6.1 There are no direct environmental implications arising from the recommendations of this report.

### **7. RISK**

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- 7.1 The Internal Audit process considers risks involved in the areas subject to review. Any risk implications identified through the Internal Audit process are detailed in the resultant Internal Audit reports. Recommendations, consistent with the Council's Risk Appetite Statement, are made to address the identified risks and Internal Audit follows up progress with implementing those that are agreed with management. Those not implemented by their agreed due date are detailed in the attached appendices.

## **8. OUTCOMES**

- 8.1 There are no direct impacts, as a result of this report, in relation to the Council Delivery Plan, or the Local Outcome Improvement Plan Themes of Prosperous Economy, People or Place.
- 8.2 However, Internal Audit plays a key role in providing assurance over, and helping to improve, the Council's framework of governance, risk management and control. These arrangements, put in place by the Council, help ensure that the Council achieves its strategic objectives in a well-managed and controlled environment.

## **9. IMPACT ASSESSMENTS**

<b>Assessment</b>	<b>Outcome</b>
<b>Impact Assessment</b>	An assessment is not required because the reason for this report is for Committee to review, discuss and comment on the outcome of an internal audit. As a result, there will be no differential impact, as a result of the proposals in this report, on people with protected characteristics.
<b>Privacy Impact Assessment</b>	Not required

## **10. BACKGROUND PAPERS**

- 10.1 There are no relevant background papers related directly to this report.

## **11. APPENDICES**

- 11.1 Internal Audit report AC2517 – Housing Allocations and Choice Based Letting

## **12. REPORT AUTHOR CONTACT DETAILS**

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## Internal Audit

# Assurance Review of Housing Allocations and Choice Based Letting

**Status:** Final

**Date:** 20 May 2025

**Risk Level:** Corporate

**Report No:** AC2517

**Assurance Year:** 2024/25

Net Risk Rating	Description	Assurance Assessment
<b>Moderate</b>	There is a generally sound system of governance, risk management and control in place. Some issues, non-compliance or scope for improvement were identified, which may put at risk the achievement of objectives in the area audited.	<b>Reasonable</b>

Report Tracking	Planned Date	Actual Date
Scope issued	16-Jan-25	16-Jan-25
Scope agreed	23-Jan-25	21-Jan-25
Fieldwork commenced	10-Feb-25	10-Feb-25
Fieldwork completed	04-Apr-25	04-Apr-25
Draft report issued	25-Apr-25	15-Apr-25
Process owner response	16-May-25	20-May-25
Director response	23-May-25	20-May-25
Final report issued	30-May-25	20-May-25
AR&S Committee	26-May-25	

Distribution	
Document type	Assurance Report
Directors	Eleanor Sheppard, Executive Director – Families and Communities
Process Owner	Rachel Harrison, Housing Access & Support Manager
Stakeholders	Jacqui McKenzie, Chief Officer – Housing
	Athelstan Croft, Team Leader Housing Options & Allocations
	Vikki Cuthbert, Interim Chief Officer – Governance*
*Final Only	External Audit*
Lead auditor	Agne McDonald, Auditor

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# 1 Introduction

## 1.1 Area subject to review

The allocation of social housing in Scotland is governed by the Housing (Scotland) Acts 1987, 2001 and 2014. The Council's Housing Allocation policy has been prepared in accordance with this legislation. Under the policy, Council housing applicants are assessed and prioritised in terms of their housing needs and applicant choices, including letting area(s) and property size selected.

Persons must be aged 16 or over, and not subject to immigration control, to be eligible to apply for Council housing, with preference given to applicants with urgent housing needs, including:

- Persons who are homeless or threatened with homelessness with an unmet housing need.
- Persons living in unsatisfactory housing conditions with an unmet housing need.
- Social landlord tenants considered to be under-occupied.
- Applicants with "extreme medical needs" determined by the Council's Housing Needs Assessment team.
- Young people looked after by the Council.
- Applicants awarded priority by the Communities, Housing and Public Protection Committee or the Chief Officer – Housing.

The Council's Housing Waiting List is categorised as follows:

- Urgent Housing Needs List (relates to the persons described above and community safety, Next Stage care experienced, statutory notice and former armed forces applicants).
- Housing with Support List (Amenity, Sheltered, Very Sheltered, or High Support housing).
- Transfers List (Council tenant, Registered Social Landlord (RSL) tenant within Aberdeen, or Council / RSL in Aberdeen occupying tied accommodation).
- Waiting List (all other eligible housing applicants).

The Council has around 23,500 properties of various sizes and types, including cottages, flats, multi-storey blocks, and sheltered complexes and approximately 350 housing applications are processed by the Council each month. As at 31 December 2024, there were 6,654<sup>1</sup> households on the Council's housing lists (Urgent Housing Needs List 635; Housing with Support List 1,460; Transfers List 2,186; Waiting List 2,672) and in the year to 31 December 2024, 1,895 applicants were housed.

### Choice Based Letting

The Council operates a Choice Based Letting system to allocate properties to reduce void rent loss and increase tenant satisfaction levels.

Properties available to let are advertised through the Council's Housing Online system accessed via the Council's website. Applications are ordered based on their assessed priority on the Council's housing lists. To meet the legal obligation and policy objective "to respond quickly to people in acute and urgent housing need", all available properties are considered for applications on the Urgent Housing Needs List in the first instance. If no Urgent Housing Needs List applicants register an interest, the property concerned is considered for Waiting and Transfer List or Housing with Support applicants, based on their housing needs,

Urgent Housing Needs applicants are given 21 days to bid for properties and accept an offer after which their applications are set to "autobid" for properties deemed suitable for their needs. Should an "autobid" offer be rejected the applicant is defaulted to the appropriate non-urgent list. Where an applicant on any non-urgent list rejects an offer, their application is deferred for 12 months before being considered again.

### Performance

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<sup>1</sup> The number of households (6,654) is less than the number of households across the list (6,953) as an applicant can be on more than one list.

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The Quality Assurance and Performance Management team are responsible for preparing and distributing various key performance indicator reports to Housing officers to facilitate improvement in housing application processing; housing list maintenance; and housing applicant outcomes.

In addition, the Council's Communities, Housing and Public Protection Committee is responsible for monitoring housing key performance indicators (KPIs) in accordance with the Council's Performance Management Framework. Also, the Housing Cluster must report certain statutory housing key performance indicators to the Scottish Housing Regulator, including KPIs relating to relet duration, void losses, and tenant satisfaction.

## **1.2 Rationale for review**

The objective of this audit is to provide assurance that the Housing Waiting List is maintained efficiently, and allocations are made in accordance with policy, including the choice based letting process. This review will also incorporate tenant satisfaction<sup>2</sup>.

This has been included in the agreed 2024/25 Internal Audit Plan due to the Council's statutory obligation to maintain a Housing Waiting List and prioritise those with the greatest housing needs. Failure to maintain the Housing Waiting List and manage allocations appropriately increases the risk of housing needs not being met, potentially housing fraud, financial loss should for example those with housing needs require more expensive temporary accommodation, and reputational damage for the Council.

This area was last reviewed in August 2021 through Internal Audit AC2117 Housing Waiting List and Allocations. Recommendations were made to enhance written procedures; support housing decisions; ensure data protection; segregate duties; and to ensure property suitability.

## **1.3 How to use this report**

This report has several sections and is designed for different stakeholders. The executive summary (section 2) is designed for senior staff and is cross referenced to the more detailed narrative in later sections (3 onwards) of the report should the reader require it. Section 3 contains the detailed narrative for risks and issues we identified in our work.

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<sup>2</sup> The review was initially planned to include tenant participation and satisfaction. Discussions with the Chief Officer – Housing provided an understanding that participation is a different area of work and not aligned to Housing Allocations and Choice Based Letting. As such this will be out of scope for this piece of work and picked up as part of future relevant reviews. Tenant satisfaction remains within scope for this review.

## 2 Executive Summary

### 2.1 Overall opinion

The full chart of net risk and assurance assessment definitions can be found in Appendix 1 – Assurance Scope and Terms. We have assessed the net risk (risk arising after controls and risk mitigation actions have been applied) as:

Net Risk Rating	Description	Assurance Assessment
<b>Moderate</b>	There is a generally sound system of governance, risk management and control in place. Some issues, non-compliance or scope for improvement were identified, which may put at risk the achievement of objectives in the area audited.	<b>Reasonable</b>

The organisational risk level at which this risk assessment applies is:

Risk Level	Definition
<b>Corporate</b>	This issue / risk level impacts the Council as a whole. Mitigating actions should be taken at the Senior Leadership level.

### 2.2 Assurance assessment

The level of net risk is assessed as **MODERATE**, with the control framework deemed to provide **REASONABLE** assurance over the Council's approach to Creditors Sub-System Payments.

Reasonable assurance was available over the following areas reviewed:

- **Governance** – The Housing Cluster is well structured to address the various stages of the housing application and allocation process. In addition, since March 2024 a Housing Board has been established to monitor the delivery of housing related commissioning intentions and oversee performance against agreed service standards and key performance indicators. The Housing Board is reporting bi-annually to Communities, Housing and Public Protection Committee on improvement activity being progressed. This includes work to improve data management to drive performance improvements generally, testing approaches to increase the number of vulnerable tenants engaging in Choice Based Lettings to improve tenancy outcomes, and reducing homelessness, to name a few priorities.
- **Performance Monitoring** – The Housing Team manages applications and property allocations via various daily, weekly, and monthly reports. In addition, relevant Housing key performance indicators are reported on a quarterly basis to Communities, Housing and Public Protection Committee, including KPIs covering housing application processing times and tenant satisfaction. January 2025 reporting to Committee was as follows, indicating relatively good performance overall where data was available.

KPI	Aug-24	Sep-24	Oct-24	Target
Housing Applications processed 28 days YTD %	96.36%	97.17%	95.91%	100%
% of tenants satisfied with the standard of their home when moving in YTD	84.2%	Data not available		75%
Satisfaction of new tenants with the overall service received (Year to Date)	87.7%	Data not available		80%

- **Appeals and Cancellations** – A sample of five appeals and ten cancellations reviewed were managed appropriately.

However, the review identified some areas of weakness where enhancements could be made to strengthen the framework of control, specifically:

- **New Applications** – The Housing Allocation policy states the Council aims to process applications within 28 days. However, 11 (55%) out of 20 applications reviewed, that were received between 1 April 2024 and 17 February 2025, were processed out with the set target

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of 28 days, ranging from 37 days to 228 days, with an average processing time for the sample of 20 reviewed of 72 days. One of the longest application processing times was for an (5%) application reviewed placed on the Waiting List instead of the Transfer List in error. Whilst the processing times for this sample are not reflective of overall housing application processing times reported to Communities, Housing and Public Protection Committee for the three months to October 2024 as above, reasons should be investigated in the interests of processing efficiency and avoiding void rent loss and unnecessary delay housing applicants. Also, application outcome letters were not issued to eight applicants due to a system parameter error identified during this review, risking reputational damage. In addition, more significantly, five applications (25%) were not fully supported with five (25%) lacking applicant identification, and one of this lacking evidence of eligibility of recourse to public funds, risking inappropriate inclusion on a Council housing list and potentially a housing offer to an ineligible applicant.

- **Allocations** – Various gaps in the allocation process were noted on reviewing a sample of 20 individuals recorded in the Housing System as having been housed. Two (10%) applicants were incorrectly classified as housed by the Council when this wasn't the case (i.e. housed by a separate housing association). Signed offer Letters were not available for four applications (22%). A shortlist was not available for two applicants (11%) meaning it was not possible to determine if the allocations were in line with system priority scores. An applicant was bypassed without explanation in one case (6%). Seven applicants in the sample were existing Council tenants and it was noted in six cases (86%) the new tenancies commenced before ending the existing tenancy (23 to 69 days after new tenancy commenced). An offer (6%) was refused for personal preference reasons but not deferred for 12 months in line with policy. In addition, two offers (11%) were misclassified as "refused" by the applicant when the offer should have been "withdrawn" by the Council. Also, no identification was provided for three (17%) applicants and eligibility for recourse to public funds could not be verified in these cases. 13 (72%) Offer Questionnaires used by the Service to ensure continued eligibility to accommodation offered were not completed. In addition, six (33%) Lease Checklists indicating the tenancy agreements had been signed and relevant pre-tenancy checks completed were not signed. Furthermore, a (6%) lease checklist was absent for one allocation. These issues highlight various gaps in the allocation process, risking allocation of housing to ineligible applicants, delayed allocation, unfair allocation decisions, and void rent losses. In addition, where allocation outcomes for housing applicants are inaccurately recorded, this risks a breach of the accuracy principle of data protection legislation and potential enforcement action by the ICO. Also, where lease agreement checklists are not signed, this increases the risk of misunderstanding of tenant responsibilities, and of inappropriate use of Council housing.
- **Deferrals** – Applicants on the Waiting, Transfer, or Housing With Support Lists may defer their application while remaining on the list but must notify the council to reactivate it. In addition, certain applications may be suspended due to housing-related debts, refusal of a reasonable offer, unresolved joint tenancies, or failed property standards checks. A review of ten deferred/suspended applications found nine (90%) to be reasonable and supported. However, one (10%) deferral lacked formal evidence of the applicant's request to defer. Where such records are absent this increases the risk of dispute over decisions to defer housing applications. In addition, in another case (20%), where an appeal was unsuccessful and it appeared the application should have been suspended for 12 months, the Housing System did not reflect the fact a complaint about the decision to suspend the application was upheld, meaning records were incomplete, impeding monitoring.
- **Tenant Satisfaction** – The Scottish Social Housing Charter requires social landlords to report on key tenant satisfaction performance indicators. Whilst many aspects of a tenant's housing experience will inform this position, including beyond the application and allocation process, in 2023/24, the Council reported significantly lower tenant satisfaction (Overall Service: 39.9%, Keeping Tenants Informed: 39.6%, Opportunities to Participate 31.6%) compared to national averages (86.5%, 90.5%, and 87.7%, respectively). This is in contrast to performance reporting to Communities, Housing and Public Protection Committee above which indicates a good tenant satisfaction position for new tenants. The Council's external website indicates the Housing service are continually looking for ways to improve the service and indicates a survey

is available to help with the identification of improvements. However, the link to the only advertised survey (Support Services Temporary Accommodation Survey) on the Council's website related was broken at the time of this review. In addition, 10 (50%) New Tenant Surveys were not distributed as required. Without tenant feedback, the Council may miss valuable insights into reasons for dissatisfaction, service issues, and risk continued poor performance and reputational damage.

- **Application Annual Review** – The Housing Allocation policy requires an annual review of applicants' continued interest in Council housing (or otherwise) and where a response is not received in a timely manner the related application will be cancelled. Five current applications received over 12 months ago were analysed and only one applicant (20%) was sent an annual review letter. Where annual reviews are not conducted this risks inefficiency in the allocation process should individuals without housing needs be considered for housing they do not require.
- **Policies and Procedures** – The Council's Housing Allocation policy was scheduled for review 12 months after implementation and this did not take place, risking improvements to allocation efficiency not being applied as the new policy beds in and lessons are learned.

Recommendations have been made to address the above risks, including reviewing the Housing Allocation policy and enhancing the system of control over application assessment and allocations. In addition, recommendations were made to enhance control over deferrals, suspensions and annual reviews and to improve tenant satisfaction where feasible.

## 2.3 Severe or major issues / risks

Issues and risks identified are categorised according to their impact on the Council. The following are summaries of higher rated issues / risks that have been identified as part of this review:

Ref	Severe or Major Issues / Risks	Risk Agreed	Risk Rating	Page No.
1.2	<p><b>New Applications</b> – The Housing Allocation policy states:</p> <p><i>“Once an application has been submitted, we aim to process it within 28 days and provide written confirmation that the process is complete. At times due to service demand or difficulty gathering information it may take longer than 28 days to process an application”.</i></p> <p>A review of 20 new applications received between 1 April 2024 and 17 February 2025. 11 (55%) out of 20 applications were processed out with the set target of 28 days, ranging from 37 days to 228 days, with an average processing time for the sample of 20 reviewed of 72 days (ref 1 - 37 days, ref 2 – 205 days, ref 3 - 228 days, ref 4 - 49 days, ref 5 - 60 days, ref 6 - 102 days, ref 7 - 38 days, ref 8 - 225 days, ref 9 - 225 days, ref 10 - 38 days and ref 11 - 136 days). One of the longer application processing times reviewed (205 days) was for an (5%) application placed on the Waiting List instead of the Transfer List in error (existing Council tenant requiring new accommodation due to “Issues” with neighbours).</p>	Y	Major	12



Ref	Severe or Major Issues / Risks	Risk Agreed	Risk Rating	Page No.
	<p>Whilst the processing times for this sample of 20 are not reflective of overall housing application processing times reported to Communities, Housing and Public Protection Committee for the three months to October 2024 as detailed in the Executive Summary above, reasons should be investigated in the interests of processing efficiency and avoiding void rent loss and unnecessary delay housing applicants.</p> <p>It was also noted that written confirmation of application outcomes was not issued to eight (40%) applicants – the Service advised this was due to a technical issue with the Housing System identified as a result of this review. In addition (2294386), in one case where the application was processed and made live within 17 days, the Final Registration Letter confirming outcomes was issued late 30 days after receipt of the applications.</p> <p>Also, five applications (25%) were not fully supported with the required documentation, including five (25%) lacking applicant identification, and one of these lacking evidence confirming they have recourse to public funds, risking inappropriate inclusion on Council housing lists and potentially a housing offer to an ineligible applicant.</p>			
1.3	<p><b>Allocations</b> – Under the Council's Housing Allocation policy, Council housing applicants are assessed and prioritised in terms of their housing needs and applicant choices, including letting area(s) and property size selected.</p> <p>A sample of 20 allocations was reviewed from the Council's housing lists (five Waiting List, Five Urgent List, Five Transfer List and Five Housing with Support List). The following exceptions were identified:</p> <p>Two (10%) applicants were incorrectly classified within the Housing System as housed "HSD" by the Council, when they should have been classified as "Cancelled – Rehoused by Other Organisation" since both were housed by separate housing association. Where personal data is incorrectly recorded this risks a breach of the accuracy principle of data protection legislation.</p> <p>The remaining percentages within this risk box are based on a sample of 18 (average</p>	Y	Major	14

Ref	Severe or Major Issues / Risks	Risk Agreed	Risk Rating	Page No.
	<p>allocation duration 120 days) excluding the two recording errors above.</p> <ul style="list-style-type: none"> <li>• Offer Letters were not recorded in the system for four applications (22%).</li> <li>• A shortlist was not available for two applicants (11%).</li> <li>• An applicant was bypassed without explanation in one case (6%).</li> <li>• Seven applicants in the sample were existing Council tenants and it was noted in six cases (86%) the new tenancies commenced before ending the existing tenancy.</li> <li>• One (6%) instance where an applicant refused the offer, and instead of being deferred for 12 months as stated in the policy, was made another offer. In addition, two (11%) offers were inaccurately recorded as being refused by applicants against their housing respective housing records instead of withdrawn by the Council as they should have been.</li> </ul> <p>Supporting documents:</p> <ul style="list-style-type: none"> <li>• No identification was provided for three (17%) applicants and eligibility for recourse to public funds could not be verified in these cases. Furthermore, another applicant's UK residence permit card had expired prior the applicant being housed (Permit expired on 31/12/24, Housed on 06/01/2025) and there was no evidence of subsequent verification of proof of recourse to public funds.</li> <li>• 13 (72%) Offer Questionnaires used by the Service to ensure continued eligibility to accommodation offered were not completed.</li> <li>• Six (33%) Lease Checklists indicating the tenancy agreements had been signed and relevant pre-tenancy checks completed were not signed. Furthermore, a (6%) lease checklist was absent for one allocation.</li> </ul> <p>These issues highlight various gaps in the allocation process, risking allocation of housing to ineligible applicants, delayed allocation, unfair allocation decisions, and void rent losses. In addition, where housing lists are inaccurately maintained this risks a breach of data protection legislation and potential enforcement action by the ICO.</p>			

Ref	Severe or Major Issues / Risks	Risk Agreed	Risk Rating	Page No.
	Also, where pre-tenancy checks are absent, this increases the risk of inappropriate use of Council housing, and tenancy disputes.			

## 2.4 Management response

*The allocation of our housing stock in the city is a crucial function provided by Aberdeen City Council, with different parts of the process undertaken across the Housing Cluster. The fundamental aim of our Allocation system is to ensure that our homes are allocated to those households in the greatest housing need ensuring fairness and alignment to our legal duties. The teams who support this process deal with a high volume of applications and offers every year, to give an indication of the operating context in 24/25 5235 offers of accommodation were generated and 2536 households moved into a home. Since our online bidding platform (Choice Based Letting) was introduced in June 2023, we have recorded over 218,000 eligible bids, evidencing a continued demand for homes in the city.*

*At the heart of our approach is the citizens of this city, and the complexities of the various life events that they can be experiencing, which may mean that they require our support to navigate the housing system. The focus of our teams is on providing a person-centred response and support, which can sometimes mean that our consistency in recording is not always at the level that it should be. This audit has highlighted where there are gaps in our recording of information and consistent application of procedures across over a hundred officers who are involved in the various parts of these processes.*

*More widely work to increase assurance and governance across the Housing Cluster had already begun with the design of a new Housing Services Quality Improvement Framework to help the Housing Service align working practices with the totality of the regulatory requirements. One of the key purposes of this framework is to ensure that everyone who is involved is clear about their responsibilities and accountabilities for quality control, quality assurance and improvement.*

*Through our response to this audit and work that has already began we aim to achieve that consistency in application of established procedures and the recording of information and actions on our data base, whilst ensuring continued support to the citizens who require it continues. A number of these actions are underway, including the review of the allocation policy and the implementation of increased monitoring of the various stages of the process. Our level of tenant satisfaction is a key improvement area for the Housing Cluster as highlighted through the work of the Housing Board with planning underway for a tenant satisfaction survey to be undertaken this year.*

*This audit has provided a reasonable level of overall assurance relating to the various processes that occur from the point of an application being submitted, through to a new tenancy being created and subsequent satisfaction levels shared by tenants in 2023/2024. We welcome the work that has been undertaken by the internal audit team to highlight these areas for improvement.*

## 3 Issues / Risks, Recommendations, and Management Response

### 3.1 Issues / Risks, recommendations, and management response

Ref	Description	Risk Rating	Minor
1.1	<p><b>Written Policies and Procedures</b> – Comprehensive written policies and procedures, which are easily accessible, can reduce the risk of errors and inconsistency. They provide management with assurance correct and consistent instructions are available, especially in the event of an experienced employee being absent or leaving.</p> <p><u>Housing Allocation Policy</u></p> <p>The allocation of social housing in Scotland is governed by the Housing (Scotland) Acts 1987, 2001 and 2014. The Council’s Housing Allocation policy has been prepared in accordance with this legislation, and it was approved by the Communities, Housing and Public Protection Committee on 14 March 2023.</p> <p>The policy is clear, aiming to provide clarity for both applicants and staff regarding the decision-making process for housing application assessment and allocations, with housing applications graded according to need, then placed on the appropriate housing list, where they are further prioritised by date of assessment and by property location and type preference. In addition, the most recent revision aligns the policy with the Council’s Choice Based Letting allocation system.</p> <p>The policy states:</p> <p><i>“This policy will be monitored regularly with changes made where either there are changes in legislation or there are changes to the supply and demand for our homes. This policy and supporting documentation will be reviewed and updated annually or sooner if there is new legislation or guidance issued”.</i></p> <p>However, the policy document control also indicated a review was scheduled for 12 months after implementation and this did not take place as scheduled risking allocation efficiency as the new policy beds in, and lessons require to be learned.</p> <p>The Service advised that the policy was under review at the time of the audit; a recommendation is made for tracking purposes.</p>		
IA Recommended Mitigating Actions			
The Housing Allocation policy should be reviewed regularly as scheduled.			
Management Actions to Address Issues/Risks			
The Housing Allocation policy is currently being reviewed as reflected above.			
Risk Agreed	Person(s)	Due Date	
Yes	Team Leader Housing Options & Allocations	31 October 2025	

Ref	Description	Risk Rating	Major
1.2	<p><b>Applications</b> – Persons must be aged 16 or over to be eligible to apply for Council housing, with preference given to applicants with urgent housing needs. Applications are submitted via the Housing Online portal and the application data is automatically transferred to the Council's Housing System, with applicants allocated the appropriate priority within the</p>		

Ref	Description	Risk Rating	Major
	<p>relevant Housing List by the Housing System, based on responses to application questions. Each new application is reviewed for completeness. Any missing data should be requested from the applicant as well as any required follow up information/supporting documentation, such as: a housing needs assessment form (applicant declaration describing any health or social issues affected by the current property); a homelessness assessment; proof of identity; and proof of recourse to public funds where the applicant is not a British citizen.</p> <p>The Housing Allocation policy states:</p> <p><i>“Once an application has been submitted, we aim to process it within 28 days and provide written confirmation that the process is complete. At times due to service demand or difficulty gathering information it may take longer than 28 days to process an application”.</i></p> <p>A review of 20 new applications received between 1 April 2024 and 17 February 2025. 11 (55%) out of 20 applications were processed out with the set target of 28 days, ranging from 37 days to 228 days, with an average processing time for the sample of 20 reviewed of 72 days (ref 1 - 37 days, ref 2 – 205 days, ref 3 - 228 days, ref 4 - 49 days, ref 5 - 60 days, ref 6 - 102 days, ref 7 - 38 days, ref 8 - 225 days, ref 9 - 225 days, ref 10 - 38 days and ref 11 - 136 days). One of the longer application processing times reviewed (205 days) was for an (5%) application placed on the Waiting List instead of the Transfer List in error (existing Council tenant requiring new accommodation due to “Issues” with neighbours).</p> <p>Whilst the processing times for this sample of 20 are not reflective of overall housing application processing times reported to Communities, Housing and Public Protection Committee for the three months to October 2024 as detailed in the Executive Summary above, reasons should be investigated in the interests of processing efficiency and avoiding void rent loss and unnecessary delay housing applicants.</p> <p>It was also noted that written confirmation of application outcomes was not issued to eight (40%) applicants– the Service advised this was due to a technical issue with the Housing System identified as a result of this review. In addition (2294386), in one case where the application was processed and made live within 17 days, the Final Registration Letter confirming outcomes was issued late 30 days after receipt of the applications.</p> <p>Also, five applications (25%) were not fully supported with the required documentation, including five (25%) lacking applicant identification, and one of these lacking evidence confirming they have recourse to public funds, risking inappropriate inclusion on Council housing lists and potentially a housing offer to an ineligible applicant.</p>		
	<b>IA Recommended Mitigating Actions</b>		
	<p>a) The system of control should be enhanced to ensure housing applications are fully supported with necessary documentation prior to applicants being included on any of the Council’s housing lists, with the application review process fully documented.</p> <p>b) Applications and associated outcome letters should be processed within established target timeframes and recorded on the correct housing list.</p>		
	<b>Management Actions to Address Issues/Risks</b>		
	<p>a) <i>The Service are in the process of fully implementing an application checklist to ensure consistent processing of applications. Of the five applications noted above, one has been appropriately rehoused as evidenced through close partnership working with another cluster, four still have a live application, Officers will seek the required documentation from these applicants.</i></p> <p>b) <i>In relation to application outcome letters, system parameter errors have been identified, and we will take action to address these. Certain instances are out with the officer’s control where applicants do not provide what is required leading to longer processing times. We will review our approach to the cancellation of these applications. We will also implement a</i></p>		

Ref	Description	Risk Rating	Major
	<i>system of exception monitoring to ensure reasons for delay are identified on an ongoing basis and rectified where feasible.</i>		
	<b>Risk Agreed</b>	<b>Person(s)</b>	<b>Due Date</b>
	a) Yes	Team Leader Housing Options & Allocations	a) 31 July 2025
	b) Yes	Team Leader Housing Options & Allocations	b) 31 July 2025

Ref	Description	Risk Rating	Major
1.3	<p><b>Housing Allocations</b> – As already explained above, under the Council's Housing Allocation policy, Council housing applicants are assessed and prioritised in terms of their housing needs and applicant choices, including letting area(s) and property size selected.</p> <p>A sample of 20 allocations was reviewed from the Council's housing lists (five Waiting List, Five Urgent List, Five Transfer List and Five Housing with Support List).</p> <p>The following exceptions were identified:</p> <ul style="list-style-type: none"> <li>Two (10%) applicants were incorrectly classified within the Housing System as housed "HSD" by the Council, when they should have been classified as "Cancelled – Rehoused by Other Organisation" since both were housed by separate housing association. Where personal data is incorrectly recorded, this risks a breach of the accuracy principle of data protection legislation.</li> </ul> <p>The remaining percentages within this risk box are based on a sample of 18 (average allocation duration 120 days) excluding the two recording errors above.</p> <ul style="list-style-type: none"> <li>Offer Letters were not recorded in the system for four applications (22%) reducing assurance applicants were issued a formal offer letter detailing the whole offer and acceptance process, as well as tenant responsibilities; rent payment requirements; what is a "reasonable offer" for the purposes of refusal; and protocol regarding tenant belongings should the applicant be coming from Council temporary accommodation. . These letters should be signed by both the Council and the applicant and in their absence, there is reduced assurance over acceptance of offer terms and conditions.</li> <li>A shortlist was not available for two applicants (11%) meaning it was not possible to determine if the allocations were in line with system priority scores. The Service advised shortlists were created however were not visible to Housing officers or Internal Audit due to a technical issue with the Housing System identified as a result of this review.</li> <li>An applicant was bypassed without explanation in one case (6%) risking fairness and transparency in decision making and potential challenge and reputational damage should the bypassed applicant subsequently challenge the decision.</li> <li>Seven applicants in the sample were existing Council tenants and it was noted in six cases (86%) the new tenancies commenced before ending the existing tenancy (Ref 1 - 69 days, Ref 2 - 27 days, Ref 3 - 25 days, Ref 4 - 26 days, Ref 5 - 26 days and Ref 6 - 23 days) These issues risk delay in subsequent allocation of the properties where tenancies had not been ended in a timely manner.</li> <li>Three (16%) instances where applicants refused the offer, and instead of being deferred for 12 months as stated in the policy, were made another offer (two – three offers within three months, and one - two offers in the same month). On investigation it was reasonable to make a further offer in two of these cases, but they were misclassified as "refused" offers since offers should have been classed as</li> </ul>		



Ref	Description	Risk Rating	Major
	<p>“withdrawn” due to subsequent changes to applicant or property suitability. In addition, one application was refused for personal preference reasons and incorrectly classified as a “reasonable” refusal resulting in a further offer being made rather than a 12-month deferral being applied, in breach of policy.</p> <p>Supporting documents:</p> <ul style="list-style-type: none"><li>No identification was provided for three (17%) applicants and eligibility for recourse to public funds could not be verified in these cases. Furthermore, another applicant’s UK residence permit card had expired prior the applicant being housed (Permit expired on 31/12/24, Housed on 06/01/2025) and there was no evidence of subsequent verification of proof of recourse to public funds. This risks housing being granted to ineligible applicants.</li><li>13 (72%) Offer Questionnaires used by the Service to ensure continued eligibility to accommodation offered were not completed, again risking housing ineligible applicants.</li><li>Six (33%) Lease Checklists indicating the tenancy agreements had been signed and relevant pre-tenancy checks completed were not signed – two not signed by both parties, three not signed at all by the tenants and one not signed by the Council. Furthermore, a (6%) lease checklist was absent for one allocation. This risks inappropriate use of Council housing / tenancy disputes.</li></ul> <p>To summarise, these issues highlight various gaps in the allocation process, risking allocation of housing to ineligible applicants, delayed allocation, unfair allocation decisions, and void rent losses. In addition, where allocation outcomes for housing applicants are inaccurate recorded, this risks a breach of the data protection legislation accuracy principle and potential enforcement action by the ICO. Also, where lease agreements are inadequately formalised, this increase the risk of inappropriate use of Council housing, and dispute on tenancies ending e.g. where liability for damage is contested.</p>		
IA Recommended Mitigating Actions			
<p>a) The housing allocations system of control should be reviewed to ensure housing is only allocated when all necessary checks are completed, applicant eligibility is fully supported and lease checklists signed by all relevant parties.</p> <p>b) Exception reporting should be introduced where necessary to identify and address any gaps/inaccuracies in Housing System records and any uncompleted allocation checks.</p>			
Management Actions to Address Issues/Risks			
<p>a) <i>The offer checklist will be reviewed, updated if necessary and fully implemented for consistency ensuring required documentation is sought at offer stage and verified at lease signing stage. As part of the updated procedure staff briefing sessions will be undertaken which will ensure clarity around the application of reasonable/unreasonable refusal reasons and when offers should be withdrawn rather than refused. Staff will be reminded to ensure lease checklists are fully completed and recorded on the system for all lease signings and a system of quality assurance checks which is already in place will be monitored. Through the lease signing checklist a final check of ID will be recorded.</i></p> <p>b) <i>A system of quality assurance based on sample review will be introduced to identify gaps. In addition, where feasible quality assurance system reporting will also by implemented to provide a greater level of assurance regarding shortlists, bypasses and housed applicants.</i></p>			
Risk Agreed	Person(s)	Due Date	
a) Yes	a) Locality Inclusion Manager	a) 31 July 2025	
b) Yes		b) 31 July 2025	

Ref	Description		Risk Rating	Major
		b) Team Leader Housing Options & Allocations		

Ref	Description	Risk Rating	Moderate						
1.4	<p><b>Deferrals and Suspensions</b> – Waiting, Transfer and Housing With Support applicants may defer their application if they do not wish to receive housing offers while remaining on the respective list. They must notify the Council when they want their application reactivated. In addition, certain applications may be suspended, including those with housing-related debts (until repayment plan is in place), applicants who have refused a reasonable offer (suspended for 12 months), or those with an unresolved joint tenancy. Also, existing tenants must pass a property standards check before receiving an offer and applications may be deferred for damage repairs.</p> <p>A review of ten deferred/suspended applications found nine (90%) to be reasonable and supported. However, one case lacked supporting evidence, such as a formal request from the applicant to defer their application or an electronic confirmation to the applicant that they had been deferred. The Service advised that the outcome of a telephone call was not captured in this case which adequately justified the deferral.</p> <p>Without clear evidence of applicant requests, deferrals may be incorrectly applied, leading to disputes or inconsistencies in decision-making.</p> <p>Additionally, in another case (20%), where an appeal was unsuccessful and the applicant should have been deferred for 12 months, the applicant was instead offered another property within the same month, in breach of policy. The Service advised that a complaint was received presenting new information relevant to the application, with Housing Management upholding the complaint. The complaint reference was not captured within the Housing System, meaning there was no explanation for the deferral being lifted meaning it appeared the appeals policy had not been applied when this was not the case, impeding monitoring.</p> <p><b>IA Recommended Mitigating Actions</b></p> <p>The service should ensure all deferrals and suspensions are adequately supported.</p> <p><b>Management Actions to Address Issues/Risks</b></p> <p><i>There is presently a system of monitoring in place to identify whether or not deferrals remain valid. Guidance will be issued to staff to remind them of the correct approach to the cases highlighted above i.e. in terms of how these deferrals should be input and reviewed.</i></p> <table><tr><th>Risk Agreed</th><th>Person(s)</th><th>Due Date</th></tr><tr><td>Yes</td><td>Locality Inclusion Manager</td><td>31 July 2025</td></tr></table>	Risk Agreed	Person(s)	Due Date	Yes	Locality Inclusion Manager	31 July 2025		
Risk Agreed	Person(s)	Due Date							
Yes	Locality Inclusion Manager	31 July 2025							

Ref	Description	Risk Rating	Moderate
1.5	<p><b>Tenant Satisfaction</b> – The Scottish Social Housing Charter requires social landlords to report on key tenant satisfaction performance indicators.</p> <p>Whilst many aspects of a tenant's housing experience will inform this position, including beyond the application and allocation process, in 2023/24, the Council reported significantly</p>		



Ref	Description	Risk Rating	Moderate
	<p>lower tenant satisfaction (Overall Service: 39.9%, Keeping Tenants Informed: 39.6%, Opportunities to Participate 31.6%) compared to national averages (86.5%, 90.5%, and 87.7%, respectively). This is in contrast to performance reporting to Communities, Housing and Public Protection Committee above which indicates a good tenant satisfaction position for new tenants.</p> <p>The Council's external website indicates the Housing service are continually looking for ways to improve the service and indicates a survey is available to help with the identification of improvements. However, the link<sup>3</sup> to the only advertised survey (Support Services Temporary Accommodation Survey) on the Council's website related was broken at the time of this review. In addition, 10 (50%) New Tenant Surveys were not distributed as required.</p> <p>Without tenant feedback, the Council may miss valuable insights into tenant satisfaction and service issues, risking continued poor performance and reputational damage.</p>		
	<b>IA Recommended Mitigating Actions</b>		
	The Service should actively request feedback from tenants to understand reasons for tenant dissatisfaction where relevant and formalise related improvement actions plans where necessary.		
	<b>Management Actions to Address Issues/Risks</b>		
	<p><i>There is ongoing engagement with our Housing Volunteers who report a feeling of empowerment as they engage through the various tenant participation opportunities. In addition, the Aberdeen Housing Service Review Group has been supported to undertake a review of Tenant &amp; Resident Participation. This wide ranging tenant and resident led audit has identified a number of areas for improvement and a shared Action Plan has been prepared (and will be considered by Communities, Housing &amp; Public Protection Committee on 27 May 2025). The Action Plan will be monitored and updated on a bi-annual basis with progress reported through the established Housing Board Biannual Reports.</i></p> <p><i>We will continue with the existing process to seek feedback from tenants who have moved into a new home. The service is aware that there was a period of time that these surveys were not being issued due to a change in the system, officers took the opportunity to revisit the questions asked as part of this survey, as such an updated survey is now being issued.</i></p> <p><i>The service can advise that the webpage referenced above has been archived as this linked to a historic survey.</i></p> <p><i>In response to the recommended action specifically, we can advise that following the disappointing survey return rate on the Tenant Satisfaction Survey in 2023, an alternative approach to eliciting the voices of our tenants has been developed. Whilst the Scottish Housing Regulator states that social landlords of our size should, as a minimum, undertake 400 surveys, work is underway to commission an independent external partner to undertake 1,300 interviews. This will provide a dataset we can have a high level of confidence in, and we will be able to drill down at housing management levels. Officers have engaged with the Scottish Housing Regulator to agree a timescale for the refreshed Tenant Satisfaction Survey to be undertaken, in light of the 2025 consultation calendar. The survey is anticipated to be undertaken in August / September 2025 with analysis thereafter and the results of which will inform improvement priorities for the Housing Cluster.</i></p>		
	<b>Risk Agreed</b>	<b>Person(s)</b>	<b>Due Date</b>
	Yes	Senior Housing Strategy Officer	31 December 2025

<sup>3</sup> [Council housing: customer satisfaction surveys | Aberdeen City Council](#)

Ref	Description	Risk Rating	Moderate						
1.6	<p><b>Application Annual Review</b> – The Housing Allocation policy states:</p> <p><i>“Applicants who have not been in contact regarding their application will be contacted at least once a year and asked to confirm their application details and whether they still wish to remain on the housing list. Applicants will be asked to respond within 28 days with a further reminder sent 7 days prior to the expiration date. If they do not respond, it is assumed that they no longer wish to be considered for housing, and their housing application will be cancelled.”</i></p> <p>A review was conducted on a sample of five applications received over 12 months ago, all of which had a current ("CUR") status, to assess whether applicants had been contacted and appropriate action taken.</p> <p>Only one applicant (20%) was sent a letter while the remaining four (80%) were not contacted as required by the policy.</p> <p>Where annual reviews are not conducted this risks inefficiency in the allocation process should individuals without housing needs be considered for housing they do not require.</p> <p><b>IA Recommended Mitigating Actions</b></p> <p>Housing application annual reviews should be conducted in line with the Housing Allocation policy.</p> <p><b>Management Actions to Address Issues/Risks</b></p> <p><i>Following investigation, we have found that the Housing System is not generating annual review letters for all applications for technical reasons. Work is underway to resolve this in collaboration with the system supplier.</i></p> <table><tr><th>Risk Agreed</th><th>Person(s)</th><th>Due Date</th></tr><tr><td>Yes</td><td>Team Leader Housing Options &amp; Allocations</td><td>31 December 2025</td></tr></table>	Risk Agreed	Person(s)	Due Date	Yes	Team Leader Housing Options & Allocations	31 December 2025		
Risk Agreed	Person(s)	Due Date							
Yes	Team Leader Housing Options & Allocations	31 December 2025							

## 4 Appendix 1 – Assurance Terms and Rating Scales

### 4.1 Overall report level and net risk rating definitions

The following levels and ratings will be used to assess the risk in this report:

Risk level	Definition
<b>Corporate</b>	This issue / risk level impacts the Council as a whole. Mitigating actions should be taken at the Senior Leadership level.
<b>Function</b>	This issue / risk level has implications at the functional level and the potential to impact across a range of services. They could be mitigated through the redeployment of resources or a change of Policy within a given function.
<b>Cluster</b>	This issue / risk level impacts a particular Service or Cluster. Mitigating actions should be implemented by the responsible Chief Officer.
<b>Programme and Project</b>	This issue / risk level impacts the programme or project that has been reviewed. Mitigating actions should be taken at the level of the programme or project concerned.

Net Risk Rating	Description	Assurance Assessment
<b>Minor</b>	A sound system of governance, risk management and control exists, with internal controls operating effectively and being consistently applied to support the achievement of objectives in the area audited.	<b>Substantial</b>
<b>Moderate</b>	There is a generally sound system of governance, risk management and control in place. Some issues, non-compliance or scope for improvement were identified, which may put at risk the achievement of objectives in the area audited.	<b>Reasonable</b>
<b>Major</b>	Significant gaps, weaknesses or non-compliance were identified. Improvement is required to the system of governance, risk management and control to effectively manage risks to the achievement of objectives in the area audited.	<b>Limited</b>
<b>Severe</b>	Immediate action is required to address fundamental gaps, weaknesses or non-compliance identified. The system of governance, risk management and control is inadequate to effectively manage risks to the achievement of objectives in the area audited.	<b>Minimal</b>

Individual Issue / Risk Rating	Definitions
<b>Minor</b>	Although the element of internal control is satisfactory there is scope for improvement. Addressing this issue is considered desirable and should result in enhanced control or better value for money. Action should be taken within a 12 month period.
<b>Moderate</b>	An element of control is missing or only partial in nature. The existence of the weakness identified has an impact on the audited area's adequacy and effectiveness. Action should be taken within a six month period.
<b>Major</b>	The absence of, or failure to comply with, an appropriate internal control, which could result in, for example, a material financial loss. Action should be taken within three months.
<b>Severe</b>	This is an issue / risk that could significantly affect the achievement of one or many of the Council's objectives or could impact the effectiveness or efficiency of the Council's activities or processes. Action is considered imperative to ensure that the Council is not exposed to severe risks and should be taken immediately.

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## 5 Appendix 2 – Assurance review scoping document

### 5.1 Area subject to review

The allocation of social housing in Scotland is governed by the Housing (Scotland) Acts 1987, 2001 and 2014. The Council's Housing Allocation policy has been prepared in accordance with this legislation. Under the policy, Council housing applicants are assessed and prioritised in terms of their housing needs and applicant choices, including letting area(s) and property size selected.

Persons must be aged 16 or over, and not subject to immigration control, to be eligible to apply for Council housing, with preference given to applicants with urgent housing needs, including:

- Persons who are homeless or threatened with homelessness with an unmet housing need.
- Persons living in unsatisfactory housing conditions with an unmet housing need.
- Social landlord tenants considered to be under-occupied.
- Applicants with “extreme medical needs” determined by the Council's Housing Needs Assessment team.
- Young people looked after by the Council.
- Applicants awarded priority by the Communities, Housing and Public Protection Committee or the Chief Officer – Housing.

The Council's Housing Waiting List is categorised as follows:

- Urgent Housing Needs List (relates to the persons described above and community safety, Next Stage care experienced, statutory notice and former armed forces applicants).
- Housing with Support List (Amenity, Sheltered, Very Sheltered, or High Support housing).
- Transfers List (Council tenant, Registered Social Landlord (RSL) tenant within Aberdeen, or Council / RSL in Aberdeen occupying tied accommodation).
- Waiting List (all other eligible housing applicants).

The Council has around 23,500 properties of various sizes and types, including cottages, flats, multi-storey blocks, and sheltered complexes and approximately 350 housing applications are processed by the Council each month. As at 31 December 2024, there were 6,654<sup>4</sup> households on the Council's housing lists (Urgent Housing Needs List 635; Housing with Support List 1,460; Transfers List 2,186; Waiting List 2,672) and in the year to 31 December 2024, 1,895 applicants were housed.

#### Choice Based Letting

The Council operates a Choice Based Letting system to allocate properties to reduce void rent loss and increase tenant satisfaction levels.

Properties available to let are advertised through the Council's Housing Online system accessed via the Council's website. Applications are ordered based on their assessed priority on the Council's housing lists. To meet the legal obligation and policy objective “to respond quickly to people in acute and urgent housing need”, all available properties are considered for applications on the Urgent Housing Needs List in the first instance. If no Urgent Housing Needs List applicants register an interest, the property concerned is considered for Waiting and Transfer List or Housing with Support applicants, based on their housing needs,

Urgent Housing Needs applicants are given 21 days to bid for properties and accept an offer after which their applications are set to “autobid” for properties deemed suitable for their needs. Should an “autobid” offer be rejected the applicant is defaulted to the appropriate non-urgent list. Where an applicant on any non-urgent list rejects an offer, their application is deferred for 12 months before being considered again.

#### Performance

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<sup>4</sup> The number of households (6,654) is less than the number of households across the list (6,953) as an applicant can be on more than one list.

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The Quality Assurance and Performance Management team are responsible for preparing and distributing various key performance indicator reports to Housing officers to facilitate improvement in housing application processing; housing list maintenance; and housing applicant outcomes.

In addition, the Council's Communities, Housing and Public Protection Committee is responsible for monitoring housing key performance indicators (KPIs) in accordance with the Council's Performance Management Framework. Also, the Housing Cluster must report certain statutory housing key performance indicators to the Scottish Housing Regulator, including KPIs relating to relet duration, void losses, and tenant satisfaction.

## 5.2 Rationale for review

The objective of this audit is to provide assurance that the Housing Waiting List is maintained efficiently, and allocations are made in accordance with policy, including the choice based letting process. This review will also incorporate tenant satisfaction<sup>5</sup>.

This has been included in the agreed 2024/25 Internal Audit Plan due to the Council's statutory obligation to maintain a Housing Waiting List and prioritise those with the greatest housing needs. Failure to maintain the Housing Waiting List and manage allocations appropriately increases the risk of housing needs not being met, potentially housing fraud, financial loss should for example those with housing needs require more expensive temporary accommodation, and reputational damage for the Council.

This area was last reviewed in August 2021 through Internal Audit AC2117 Housing Waiting List and Allocations. Recommendations were made to enhance written procedures; support housing decisions; ensure data protection; segregate duties; and to ensure property suitability.

## 5.3 Scope and risk level of review

This review will offer the following judgements:

- An overall **net risk** rating at the **Corporate** level.
- Individual **net risk** ratings for findings.

### 5.3.1 Detailed scope areas

**As a risk-based review this scope is not limited by the specific areas of activity listed below. Where related and other issues / risks are identified in the undertaking of this review these will be reported, as considered appropriate by IA, within the resulting report.**

The specific areas to be covered by this review are:

- Governance
- Policies, Procedures and Training
- Applications and Housing List Maintenance
- Allocations
- Fraud Prevention, Detection and Resolution
- Performance (including Tenant Satisfaction)

## 5.4 Methodology

This review will be undertaken through interviews with key staff involved in the process(es) under review and analysis and review of supporting data, documentation, and paperwork. To support our work, we will review relevant legislation, codes of practice, policies, procedures, and guidance.

Due to hybrid working practices, this review will primarily be undertaken remotely via electronic meetings and direct access to systems and data, with face to face contact and site visits to premises to obtain and review further records as appropriate.

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<sup>5</sup> The review was initially planned to include tenant participation and satisfaction. Discussions with the Chief Officer – Housing provided an understanding that participation is a different area of work and not aligned to Housing Allocations and Choice Based Letting. As such this will be out of scope for this piece of work and picked up as part of future relevant reviews. Tenant satisfaction remains within scope for this review.

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## 5.5 IA outputs

The IA outputs from this review will be:

- A risk-based report with the results of the review, to be shared with the following:
  - Council Key Contacts (see 1.7 below)
  - Audit, Risk and Scrutiny Committee (final only)
  - External Audit (final only)

## 5.6 IA staff

The IA staff assigned to this review are:

- Agne McDonald, Auditor (**audit lead**)
- Andy Johnston, Audit Team Manager
- Jamie Dale, Chief Internal Auditor (**oversight only**)

## 5.7 Council key contacts

The key contacts for this review across the Council are:

- Eleanor Sheppard, Executive Director – Families and Communities
- Rachel Harrison, Locality Inclusion Manager (**process owner**)
- Jacqui McKenzie, Chief Officer – Housing
- Jane Hogg, Locality Inclusion Manager

## 5.8 Delivery plan and milestones

The key delivery plan and milestones are:

Milestone	Planned date
Scope issued	16-Jan-25
Scope agreed	23-Jan-25
Fieldwork commences	10-Feb-25
Fieldwork completed	04-Apr-25 <sup>6</sup>
Draft report issued	25-Apr-25
Process owner response	16-May-25
Director response	23-May-25
Final report issued	30-May-25

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<sup>6</sup> Dates revised due to technical difficulties accessing document management system during course of review.