

Introduction:

This audit is completed as part of the 2016/2017 audit plan. The council offers a bulky waste collection service delivered by their partners, UBICO. A cost of £20 is charged per time slot and up to three items can be removed per slot. There is a 50% discount offered to those who are in receipt of either Council Tax Support or Housing Benefit. You can complete an application for bulky waste collection, online, over the phone via customer services, or in person at the council offices.

Control Objectives (CO):

1. Bulky Waste Charges have been formally approved and are reviewed on a regular basis
2. Customer's requests to collect bulky items are dealt with in a timely manner
3. Bulky Waste payments are collected for the correct charge and are allocated to the general ledger

Audit opinion

CO	Assurance Level	Opinion
1	Limited	This audit identified that the bulky waste current charge of £20 has been in operation since April 2011. In addition, a 50% discount of the charge was approved by Executive Committee in September 2011 for customers on housing and council tax benefits. It was agreed with the interim Head of Environment and Housing that a review of the current fee should be undertaken.
2	Limited	Customer access to the booking of bulky collections is through either an online or phone service. The booking process gathers sufficient customer and job information to demonstrate that collections are undertaken. Additional advertised information to support the customer experience is required in relation to providing service terms of reference which should include the conditions on when a refund is provided. The retention of customer data needs to be reviewed to ensure compliance with data protection guidelines. The functionality of the database is adequate for the purpose of recording collection details, however, it does not provide for a refund history on the customer account or show availability of next collection time slots prior to ordering the collection. A review of available time slots found that in some geographical areas customers were waiting 7 weeks before collections, whereas the anticipated service delivery is 10 working days. Factors influencing this delay were, the number of time slots could not meet demand and that time slots were also being used for the delivery of domestic bins. A short term solution had been identified, however, continued monitoring of the time slot availability is required to support the development of a long term remedy to ensuring that service delivery is achieved in a timely manner.
3	Satisfactory	Using a test sample, it was established that bulky waste payments are collected for the correct charge according to any discounts, and are allocated to the general ledger promptly and to the correct code. Currently, refunds are authorised by Customer Services (CS) of which four members of the CS team are authorising refunds. However, according to the authorised signatory list, only one member is authorised to do so. This should be verified and amended accordingly.

Appendices**A** [Recommendations Bulky Waste 2016/2017](#)