

AUDIT RECOMMENDATIONS

Key:

✓	<i>Recommendation implemented</i>
✗	<i>Recommendation not implemented</i>
—	<i>Recommendation partly implemented</i>
	<i>Follow-up not completed/ not due</i>

Audit	Recommendation	Action to be taken	Officer responsible	Implementation date	Priority	Date followed up	Implemented?	File ref
DEVELOPMENT SERVICES								
S106	The monitoring process should give consideration to actively identifying completion of properties with the S106 module	1) Procedures to be set up for any new S106 agreements which will take into account the following actions:-- - Regular updates in respect of dwellings occupied should be recorded within the monitoring module - Regular updates on non-monetary obligations including affordable homes should be obtained and recorded within the monitoring module - To update existing S106 conditions within the S106 monitoring module and to align current S106's to the new procedures.	Development Control Manager	December 2015	N		To be followed up in Qtr1 2016/17.	1.7

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Audit	Recommendation	Action to be taken	Officer responsible	Implementation date	Priority	Date followed up	Implemented?	File ref
ENVIRONMENTAL & HOUSING SERVICES								
Flood Alleviation Grants	A robust mechanism for monitoring the flood alleviation grants should be established.	<p>Actions 1, 4 and 6 previously reported as being completed.</p> <p>Outstanding actions</p> <p>2) The progress reports should be enhanced to include details of the payee (i.e. Parish Council or contractor), the use of unique references for each scheme to trace expenditure within new financials, a record of the expenditure code used, details of the net and gross amounts paid for the purposes of reclaiming VAT and a record of invoices raised to GCC to reclaim the grant monies.</p> <p>3) The progress reports should be updated on a regular basis, reconciled against the new financials system and provided to the Flood Risk Management Group.</p> <p>5) The electronic project folders set up on the drainage drive should be kept up to date with all relevant documentation.</p>	Environmental Health Manager	<p>End August 2014</p> <p>Revised implementation date: End June 2015</p>	E	<p>February 2015</p> <p>-----</p> <p>September 2015</p>	<p>Implemented</p> <p>Update September 2015:</p> <p>The Flood Risk Management Engineer was able to demonstrate that progress reports have been enhanced (action 2); monitoring of expenditure for GCCF4100 is undertaken together with reviews of expenditure against the finance system (action 3); that the electronic folders now reflect the funding stream from which the flood activity relates (action 5)</p>	<p style="text-align: center;">✓</p> <p>2.8</p>

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Audit	Recommendation	Action to be taken	Officer responsible	Implementation date	Priority	Date followed up	Implemented?	File ref
Creditors	The arrangements for the storage of personal belongings for individuals identified as homeless should be enhanced.	<ol style="list-style-type: none"> 1. An inventory of the items for which storage is being provided should be obtained for insurance purposes and to ensure that only items for which the council has a duty to protect are being stored. 2. The liability for loss or damage to such items should be established and appropriate cover and/or agreements be put in place. 3. Invoices received should be verified in respect of the number of storage containers and the dates for which storage has been provided. 4. Consideration should be given to establishing a maximum number of storage containers to be provided to any one individual based on the size of the accommodation and recharging for these storage costs. 5. Competitive quotes should be obtained in order to ensure we are continuing to obtain best value. 	Housing Options Team Leader/ Group Manager Environmental & Housing Services	End July 2014 Revised implementation date: End December 2015	N	April/ May 2015 ----- September 2015	A homeless audit was carried out and reported to audit committee in June 2015. A fresh procurement exercise concerning storage was required and in this connection these recommendations will be considered as part of the specification. Further updates in relation to the arrangements concerning storage will now be referenced against 2.24	<div style="background-color: #90EE90; width: 100%; height: 100%; display: flex; align-items: center; justify-content: center;"> ✓ </div> 2.11

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Audit	Recommendation	Action to be taken	Officer responsible	Implementation date	Priority	Date followed up	Implemented?	File ref	
Tree Inspections	A database of tree inspections should be established and maintained.	<ol style="list-style-type: none"> 1. The database should incorporate the tag numbers of all trees aswell as details obtained from forms A, B and C as appropriate. 2. The database should be capable of providing a report of all outstanding remedial works recorded on Form B's. In the interim, a temporary schedule of trees with outstanding remedial works should be established. 3. The database should also be capable of providing reports of inspection intervals for all trees. In the interim, a schedule of high risk trees subject to further inspection should be established. 	Group Manager Environmental & Housing Services	End March 2015	E	June 2015 --- September 2015	An audit on tree inspections reported to Audit Committee in September 2015 confirmed an unsatisfactory level of control. A new transformational approach to undertaking tree inspections is being investigated.	x	2.12
	Form A's should be reviewed and missing sections completed where necessary.	<ol style="list-style-type: none"> 1. Officers should revisit the format of Form A and determine whether all sections currently shown are needed. 2. Form A's for inspections completed to date should be reviewed and any relevant missing sections retrospectively completed. 3. The risk zone information section should be completed for each tree inspection in order to ensure that any low and medium risk trees are reclassified to high risk where necessary and any work and future inspections are carried out. 	Grounds Maintenance Manager	End April 2014	N	March 15 ----- September 2015	See comments above.	x	2.13

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Audit	Recommendation	Action to be taken	Officer responsible	Implementation date	Priority	Date followed up	Implemented?	File ref
Food control	Enhancements should be made to the food business registration process.	<ol style="list-style-type: none"> 1. In order to obtain authorisation from the applicant, a declaration should be added to the online registration form. 2. Registration forms should be dated upon receipt and the date of registration be recorded as the date at which the business is recorded as a food establishment within the uni-form database. 3. The requirements for registering and inspecting childminders as food business operators should be clarified and the appropriate action taken. 4. Consideration should be given to making the public register of food businesses available on the council's website. 	Environmental Health Manager	End September 2014 Revised date: end August 2015 Revised date: end March 2016	N	October 2014 & January 2015 & March 2015 ----- September 2015	Recommendation: partially implemented Action 1: Not implemented As a result of the Env Health restructure, the lead food safety officer confirmed that he would consult with One Legal to confirm if the online form needs to be amended to include a declaration. Action 2: Implemented Verbal confirmation from the lead food safety officer was obtained that the date of registration is the same as the date stamp or in the case of an email the date of the email. Action 3: Implemented The Lead Food Safety Officer explained that the process for dealing with childminders is to send a questionnaire and depending on the results of this is to risk score the premises. The risk score will then determine the inspection period. Action 4: No further action required. The lead officer for food safety indicated that this is not a priority at the current time. It would possibly be considered necessary if the numbers of requests for information increased.	<div style="background-color: yellow; text-align: center;">—</div> 2.14

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Audit	Recommendation	Action to be taken	Officer responsible	Implementation date	Priority	Date followed up	Implemented?		File ref
	The risk evaluation programme should be subject to a periodic management review.	<ol style="list-style-type: none"> 1. A periodic management review should be undertaken to ensure that the risk evaluation programme is applied consistently by all inspecting officers. 2. As required by the Food Law Code of Practice, the procedure for the authorisation of officers should be documented. 	Environmental Health Manager	End August 2014 Revised date: end August 2015 ----- Revised date: end March 2016	N	October 2014 & January 2015 & March 2015 --- September 2015	Recommendation: outstanding Action 1: not implemented The new env health structure has just been implemented and the lead officer for food safety explained that he is currently establishing a plan to ensure that properties are visited in the time frame set by their risk score and as part of that process management checks will be introduced Action 2: not implemented The lead officer for food safety confirmed that this will be undertaken by the new implementation date.	✗	2.15
	The following updates should be made in relation to the authorisation of officers.	<ol style="list-style-type: none"> 1. The Food Standards Agency should be notified of the changes to Tewkesbury Borough Council's lead officer for environmental health matters, for inclusion in the Environmental Health Directory. 	Environmental Health Manager	End August 2014 Revised date: end August 2015	N	October 2014 & January 2015 & March 2015 ---- September 2015	Yes Action 1 – implemented The lead officer for food safety verbally confirmed that this action had been implemented.	✓	2.16

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Audit	Recommendation	Action to be taken	Officer responsible	Implementation date	Priority	Date followed up	Implemented?	File ref
Garden Waste	A regular reconciliation between the garden waste database and the general ledger should be performed.	1. A reconciliation between the garden waste database and general ledger should be performed on a monthly basis and a threshold established at which any variances should be investigated.	Garden Waste & Finance Officer	End September 2014 Revised date: End August 2015	N	January 2015 & March 2015 ---- September 2015	With the transfer of services to UBICO in April 2015, the administration of charging customers is now the responsibility of Customer Services. As a result, a full audit of the garden waste functions managed by Customer Service will take place in quarter 3 of 2015-15.	2.17
	The following actions should be undertaken in respect of the new garden waste system:	<ol style="list-style-type: none"> 1. A review of payments made in April 2014 should be undertaken for all 'cases awaiting action'. 2. Consideration should be given to incorporating a read receipt within the garden waste renewal emails in order to confirm receipt. 3. The option for customers to make a garden waste renewal payment via the 'MISC income payment' page on the councils website should be removed in order to direct all customers to the self-service portal where their details will be recorded within the garden waste database. 4. The garden waste database should be reviewed in order to identify any duplicate subscriptions which could potentially be appearing on both the collection and no collection lists. 	Garden Waste & Finance Officer/ Web & Digital Take-up Officer	End October 2014 Revised date: End August 2015	N	January 2015 & March 2015 ---- September 2015	See comments in 2.17	2.18

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Audit	Recommendation	Action to be taken	Officer responsible	Implementation date	Priority	Date followed up	Implemented?	File ref
	<p>In order to identify efficiencies, the following should be undertaken:</p>	<ol style="list-style-type: none"> 1. The necessity for the current number of renewal stages should be re-assessed with a view to streamlining the renewals process and reducing the number of letters sent to customers. 2. The Garden Waste Service Handbook should be updated to reflect the new garden waste system and any amendments to the stages within the recovery procedure. 	<p>Direct Services Manager/ Garden Waste & Finance Officer</p>	<p>End December 2014 Revised date – end August 2015.</p>	<p>N</p>	<p>January 2015 & March 2015 ---- September 2015</p>	<p>See comments in 2.17</p>	<p>2.19</p>

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Audit	Recommendation	Action to be taken	Officer responsible	Implementation date	Priority	Date followed up	Implemented?	File ref
Safeguarding Children Self-assessment	The following actions should be undertaken in respect of identifying and reporting safeguarding issues.	<ol style="list-style-type: none"> 1. Safeguarding children should be defined under an appropriate lead member portfolio and updates be provided accordingly. 2. Following the appointment of the Housing Services Manager, contact details for the council's Deputy Designated Officer should be updated within the safeguarding children policy and other relevant forms of communication i.e. posters. 3. Relevant safeguarding training should be identified and provided to appropriate staff and training records maintained. 4. Safeguarding children should continue to be a consideration within the upcoming review of the corporate induction process. 	Group Manager Environmental & Housing Services	<p>End November 2014</p> <p>End January 2015</p> <p>End March 2015</p> <p>End November 2014</p>	E	<p>January 2015 & May 2015</p> <p>---</p> <p>September 2015</p>	<p>Implemented</p> <p>Action 1: The Housing Services Manager confirmed that safeguarding comes under the Health & Well Being Lead member.</p> <p>Action 2: The Group Manager for Environmental and Housing Services confirmed that contact details within the policy and forms has been updated .</p> <p>Action 3: An online training course 'Safeguarding Children V3 E Learning' by Kwango has been introduced. Training is to be expected to be completed by all current staff members by 25 September 2015. Copy of certificates to be handed to CEO PA.</p> <p>Action 4: The Housing Services Manager indicated that she is to provide on a twice yearly basis update training to new members of staff.</p> <p>A report on Safeguarding is programmed for presentation at Audit Committee in December 2015.</p>	<p>✓</p> <p>2.20</p>

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	Monitoring of the action plan should be undertaken.	<ol style="list-style-type: none"> 1. In order to monitor progress and ensure completion, ownership of the safeguarding children self-assessment action plan should be identified and monitored by an appropriate officer. 2. The action plan should remain fluid and be updated to include any new actions as a result of the Housing Options Team Leader leaving the authority etc. 3. Implementation dates within the action plan should be reviewed to ensure any new dates are feasible and can be achieved. 	Group Manager Environmental & Housing Services	End March 2015	E	January 15 & May 15	<p>The Housing Services Manager indicated that the action plan is under review.</p> <p>A report on Safeguarding is programmed for presentation at Audit Committee in December 2015.</p>		2.21

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Audit	Recommendation	Action to be taken	Officer responsible	Implementation date	Priority	Date followed up	Implemented?	File ref
Repair & Renew Grants 2014/ 2015	The grant application process should conform to DEFRA's MOU.	<ol style="list-style-type: none"> 1. The office use section on the grant application forms should be completed for all applications. 2. The grant application process should document a check against the Business Flood Grant scheme, to ensure monies are not duplicated for the same purpose. 3. Contractual terms and conditions between the Authority and the claimants should be completed. 4. The Defra schedule should be completed in accordance with para 3.2 a)-c) and outstanding schedules submitted by 28 Feb 2015. 	Environmental Health Manager/ Licensing and registration officer.	1-3 May 2015 4 – Feb 2015	E	June 2015	<p>Yes. Audit undertaken June 2015 confirmed that actions have been completed in respect of 3 and 4 and actions 1 and 2 were negated as alternative actions were being carried out to control these processes.</p>	<div style="background-color: #90EE90; width: 20px; height: 20px; display: flex; align-items: center; justify-content: center;">✓</div> 2.22
Homeless Audit 2014-15	Call off contracts for B&B properties should be established and assurance of the continuing suitability of the accommodation being provided should be obtained	<p>Draft contracts will be issued out to establishments</p> <p>A check on properties to be undertaken biennially</p>	Housing Manager	End September 2015	N			2.23

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	To demonstrate best value a procurement exercise in relation to storage should be undertaken	An exercise is to be carried out to consider joint procurement of this service with other councils. Issues around storage contents and charging formulas will be considered at the time. It was agreed that audit would review the contract specification prior to issue.	Housing Manager	End April 2016	N			2.24
Disabled Facility Grant Return 2014-15	Consideration should be given to curtailing the recording of grant details from payment request forms on a spreadsheet as this information can be obtained from new financials	Agreed	Environmental Health Manager	End December 2015	N			2.25
	Part 3 of the Application Form needs to be amended to take into account changes in legislation such as abolition of council tax benefit	Agreed	Technical Housing Officer	End December 2015	N			2.26

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	The process of grant approvals and payments should be reviewed in order to ensure applications are processed promptly.	Agreed 1. Delegation of the approval of grants and also payment authorisation to a senior Env Health Member 2. Uniform to be used to generate payment reports	Environmental Health Manager	End December 2015	N			2.27
REVENUES & BENEFITS								
Housing Benefits - Debtors	The Revenues and Benefits Write Off Policy should be amended to reflect changes in the organisational structure and the authorisation limits as set out in the Financial Procedure Rules. In addition, the proforma used to write-off debt should be enhanced to provide an explanation on how the outstanding debt arose	1. Write off policy to be updated to reflect current authorisation limits. 2. The write off of overpayments by officers should be reflected within the policy 3. The write off proforma to be enhanced to provide an explanation on how the outstanding debt arose as in accordance with the requirements of the current policy.	Operational Manager	End January 2014 Revised date: end December 2014 Further revised date: end August 2015 Further revised date: end March 2016	N	August 2014 & March 2015 --- September 2015	Recommendation: partially implemented Action 1: outstanding Action 2: outstanding Action 3: implemented The Revenues Team Leader verbally confirmed that the pro forma had been amended.	— 3.3

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HB Fraud	Fraud procedures in relation to council tax reduction scheme need to be established and in this connection communicating the level of underpayment to the fraud investigation officer should be considered.	1. Council tax reduction scheme fraud policy and procedures to be developed.	Group Manager Revenues and Benefits	End September 2014 Revised implementation date End August 2015 Further revised date: end March 2016	N	January 2015 & March 2015 --- September 2015	Recommendation: partially implemented The Group Manager for Revenues and Benefits indicated that a fraud prosecution policy is being submitted to the September 2015 Audit Committee . This policy will cover the prosecution of council tax reduction cases. The policy will then be submitted to Executive Committee in early 2016. Procedures will be set up once the policy has been approved.	—	3.7
	In order to assist with the processing and monitoring of claims, referral sheets should be downloaded onto Information at Work upon receipt and the start and end dates of referral should reflect the actual period of investigation.	1. Referral sheets should be downloaded onto Information at Work upon receipt. 2. Start and end dates of referral should reflect the actual period of investigation.	Group Manager Revenues and Benefits/ Operational Manager	End June 2014 Revised implementation date End August 2015	N	August 2014 & March 2015 --- September 2015	Yes – implemented The Group Manager for Revenues and Benefits confirmed that these actions had been completed.	✓	3.8
Council Tax 2014-15	Inspection process needs to be enhanced to ensure that council tax is raised at the earliest opportunity	1. Investigation of the possible use of electronic devices to record inspection data whilst out in the field – this may be linked to a similar review which is to be taken place within the planning section	Revenues Team Leader together with Group Manager	End February 2016	N				3.9

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	A regular review process to be established in relation to severe mental impairment	<ol style="list-style-type: none"> 1. A disregard review programme plan is to be established that will identify disregards including severe mental impairment for which periodic reviews will be carried out. 2. A severe mental impairment disregard and exemption review will be carried out. 	Revenues Team Leader	End September 2015 Revised date: End October 2015	N	September 2015	Partially implemented Action 1- outstanding. The Revenues Team Leader confirmed that a plan would be set up by end October 2015, which would show when disregard reviews would take place in future. Action 2 – implemented The Revenues Team Leader demonstrated that a review on severe mental impairment was nearing completion. Information requests had been issued and responses returned. The RTL was now checking that responses for all accounts had been received.	3.10
NNDR	The Council's discretionary policy should give consideration to the changes introduced by the Localism Act 2011 in which discretionary relief can be given to any ratepayer.	A review of the discretionary policy in terms of the localism act 2011 will need to consider how business rate discretion could possibly support social economic activities.	Revenues and Benefits Group Manager with Development Services Group Manager	End December 2015 Revised date: End March 2016	N	September 2015	Partially implemented The Group Manager for Revenues and Benefits verbally confirmed that the review of the discretionary policy had been initiated. Amendments had been made and the policy was currently with the Deputy CEO to consider. However, further work was required in respect of the Localism Action 2011.	3.11

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	<p>The Business Rates recovery processes included in the Revenues and Benefits review, should give consideration to validation of a company's standing, the requesting for leases and checking their validity</p>	<p>Outstanding action to recommendation: Recovery of debt in respect of Heybridge and Galeta. Visit and letters left in respect of the cases. Request to write off current debt to be reported to Executive Committee (possibly 15 July 2015).</p>	<p>Revenues and Benefits Manager and Revenues Team Leader.</p>	<p>End July 2015 Revised date: End March 2016</p>	<p>N</p>	<p>September 2015</p>	<p>Recommendation outstanding The Group Manager of Revenues and Benefits verbally confirmed that the position regarding the outstanding debt had not altered and a write off request is still to be placed through the Executive Committee although, due to other work commitments, this will not take place until early in 2016.</p>	<p style="text-align: center;">✘</p> <p>3.12</p>
<p>Benefits Audit 2014-15</p>	<p>To support the benefit application process in respect of foreign nationals evidence of the Tier 1 and Tier 2 assessment and associated decision made by the benefits assessor should be retained.</p>	<p>Agreed</p>	<p>Team Leader Benefits</p>	<p>End December 2015</p>	<p>N</p>			<p>3.13</p>

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	<p>The checking of benefit claims should give consideration to the following:-</p> <p>The checks undertaken by the Benefits Team Leader should be dated.</p> <p>The checking regime will be documented</p> <p>Consideration should be given to staff resilience to ensure that checking is undertaken on a consistent basis</p>	Agreed	Team Leader Benefits in conjunction with Group Manager Revenues and Benefits	End March 2016	N			3.14

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FINANCE & ASSET MANAGEMENT								
National Fraud Initiative	Consolidation of duplicate creditor records.	1. A review of the suppliers identified as having more than one creditor reference should be undertaken and their records consolidated where appropriate.	Financial Services Manager	End September 2013 Revised implementation date: End March 2015 Revised implementation date: End June 2015 Revised implementation date: End December 2015	N	May 2014 & January 2015 & May 2015 & September 2015	Partially implemented: The Finance Manager verbally confirmed that the credit control officer is currently undertaking this task. Update September 2015: The Corporate Accountant explained that the some duplicate creditor records cannot be consolidated such as in the county council were payments need to come from different departments. It was agreed that at the end of the exercise, creditors references that cannot be consolidated will be marked as such.	— 4.2
Budgetary Control	The council's Financial Procedure Rules should be updated.	1. The Council's Financial Procedure Rules should be updated to reflect the new titles, roles and responsibilities of officers; be appropriately approved and communicated to staff.	Finance Manager	End December 2014 Revised implementation date: End June 2016	N	January 2015 & May 2015	Partial Implementation Update: May 2015 The Financial Procedure Rules have been updated. However, approval to the changes cannot take place until the review of the constitution has been completed in March 2016.	— 4.3

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Playgrounds follow-up	Prior to the transfer of a playground to TBC, documentary information confirming the playground conforms to EU standards and is in good condition should be obtained.	1. A playground history/maintenance file should be initiated on establishment of S106 agreement and updated on an ongoing basis following transfer:	Asset Manager	Agreed to follow up following the completed transfer of a new playground into the council's ownership. Revised implementation date: End October 2015	E	February 2015 ---- September 2015	Due to take on a new playground at Cold Pool Lane in the next 3- 4 months. (Comment March 15: The Asset Manager has indicated that this transfer should take place September 2015). --- Update September 2015 Transfer of play facility has not yet been completed. It is anticipated to take place in October 2015 at which point the maintenance file will be established.	4.5
Car Parks	Formal procedures for the monitoring of the contractor's performance under the contract should be developed and documented.	1. The procedures should include the following: <ul style="list-style-type: none"> • The monitoring activities to be undertaken by the Parking Officer. • The day to day monitoring of performance of CEO's on the ground. • Achievement. • Reporting and verification of KPI's. • Monitoring of machine income and enforcement income. 	Asset Manager	End June 2014 Revised implementation date: End March 2015 Revised implementation date: End December 2015	N	August 2014 & January 2015 & May 2015 ----- September 2015	Yes – implemented At part of the car parking audit 2015-16, the car parking officer demonstrated the daily monitoring activities together with performance reviews undertaken in respect of the APCOA contract.	✓ 4.7

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Audit	Recommendation	Action to be taken	Officer responsible	Implementation date	Priority	Date followed up	Implemented?	✓	File ref
	Consideration should be given as to whether the KPI's currently in place under the contract are appropriate.	1. In consultation with the lead authority and other participating councils; consider whether alternative KPI's should be adopted, as provided for by para 1.6.3.8 of the contract.	Asset Manager	End September 2014 Revised implementation date: end April 2015 Revised implementation date: End December 2015	N	January 2015 & May 2015 ----- September 2015	Yes – implemented The contract KPIs are reviewed through a monthly report issued by APCOA. More local PIs have been drafted with APCOA and are currently being monitored by the car parking officer.	✓	4.8
Property Audit – TBC building tenant leases	Charges raised should comply to the terms of the lease and receipt of payment should be monitored	1. Debtor invoice request forms raised in relation to rent and service charges should state the payment terms of the lease (outstanding action).	Asset Manager	End November 2014 Revised implementation date: End April 2015 Revised implementation date: End August 2015	N	January 2015 & March 2015 & May 2015 --- September 2015	Yes – implemented Verbal confirmation was obtained from the Asset Manager that payment lease terms are now being stated on the debtor invoices raised.	✓	4.10

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Audit	Recommendation	Action to be taken	Officer responsible	Implementation date	Priority	Date followed up	Implemented?	File ref	
	<p>The disposal of commercial waste by TBC on behalf of tenants should be incorporated within the lease and the appropriate debt raised against the tenants.</p>	<p>1. To review the collection and disposal of tenanted waste and to ensure consideration has been given to legal compliance and to the reimbursement of costs associated with this service by the tenants.</p>	<p>Asset Manager</p>	<p>End November 2014 Revised implementation date: End April 2015 Revised implementation date: End August 2015 Further revised implementation date: End December 2015</p>	<p>N</p>	<p>January 2015 & March 2015 & May 2015 ---- September 2015</p>	<p>Recommendation: outstanding</p> <p>Update May 2015: Discussions have taken place with the Environment Agency in respect of treating the waste from whole of TBC site (including tenants) as one commercial waste entity. This approach, however, does need further legal clarification.</p> <p>Update September 2015: The Asset Manager indicated that there has been recent legislative changes in relation to the control of waste and he is in dialogue with the Environment Agency. Recommendation therefore outstanding as of September 2015.</p>	<p>X</p>	<p>4.11</p>
	<p>Property inspections should be carried out when a lease is initiated and then at least on an annual basis</p>	<p>1. Agreed</p>	<p>Asset Manager</p>	<p>End November 2014 Revised implementation date: End April 2015 Revised implementation date: End March 2016.</p>	<p>N</p>	<p>January 2015 & March 2015 & May 2015 ---- September 2015</p>	<p>Recommendation: outstanding</p> <p>Update September 2015: The AM confirmed that formal inspections of high rent tenants is due to start this month.</p>	<p>X</p>	<p>4.12</p>

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Capital Accounting	A periodic check of the asset register maintained by Financial Services should be carried out against the land and property terrier in order to identify any omissions.	1. Consider carrying this out as part of the year-end review.	Finance Manager	End March 2015 Revised date: end July 2015	N	May 2015 September 2015	Yes – implemented The Corporate Accountant demonstrated that a check between the terrier system and the fixed asset register had been carried out. The intention is to complete these checks once every two years.	✓ 4.15
New Leisure Centre	Project management arrangements should be enhanced as follows:	1. The Leisure Facility Member Reference Group Terms of Reference should be updated to reflect the roles of officers who currently sit on the group.	Asset Manager	End April 2015 Revised Date: End July 2015	N	May 2015 --- September 2015	Yes – implemented The Member Services Officer provided a copy of the amended terms of reference.	✓ 4.18

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Local Transparency Agenda Audit-2015/16	Ensure that documents published are in accordance and retained to guarantee it is compliant with the Local Transparency Code requirements.	<p>Within reason ensure:</p> <ol style="list-style-type: none"> 1. Expenditure exceeding £500 complies with annex A of the Local Transparency Code 2015, February 2015. 2. Ensure Government Procurement Card Transactions document complies with the Transparency Code 2015, February 2015. 3. Areas such as supplier details, type of invitation & dates (end & review dates) within the Contract Register need to be fully completed and not left blank. 4. Local Authority Land document needs to comply with the latest Local transparency guidance (publishing land and social housing asset and parking information), version 1.4, dated 5 June 2015 5. Officers within the 'Organisation chart' need to be updated with the recent organisational changes. 6. Ensure the PDF version of the Senior Salaries document for March 2015 is consistent with the March 2015 Excel and CSV (Comma Separated Values) documents. 	<p>Finance Manager</p> <p>Finance Manager</p> <p>Group Managers/ Department Managers</p> <p>Asset Manager</p> <p>Finance Manager</p> <p>Finance Manager</p>	<p>September 2015</p> <p>December 2015</p> <p>December 2015</p> <p>October 2015</p> <p>September 2015</p> <p>September 2015</p>	N			4.19

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		7. It is suggested all documents published relating to Transparency are retained, in accordance with data retention section of the Local transparency guidance-publishing data, version 1.3 dated 5 June 2015.	Finance Manager	December 2015				
	Ensure the Councils Transparency website pages are clear and easy to understand for the benefit of members of public.	1. Improvements to the individual titles webpages within the Councils website to include an explanation of what the document contains along with any contact details of the relevant officer responsible for uploading the data. 2. Within the 'Transparency page' 'write up' section on the website needs to be updated to reflect the new 2015 code & the new Lead Member for Finance & Asset Management	Finance Manager	End September 2015	N			4.20
			Finance Manager	End September 2015				
Car Parks 2015-16	A reconciliation between the payments recorded on the 'chipside' and also 'Bristow and Sutor' databases against the general ledger should be undertaken on a regular basis.	Agreed Monthly checks will take place with Financial Services.	Car Parks Officer	End December 2015	N			4.21

Appendix 3

Audit	Recommendation	Action to be taken	Officer responsible	Implementation date	Priority	Date followed up	Implemented?	File ref
	Recovery processes need to be established which provide assurance that prompt action is taken where direct debit payments relating to parking permits have failed	Agreed	Car Parks Officer	End March 2016	N			4.22
	All variable charges within the APCOA contract need to be verified prior to payment and the invoice calculations checked	<p>Agreed</p> <p>In respect of the TBC variable enforcement monthly invoices the ratio calculation concerning supervisory hours to be reperformed.</p> <p>In respect of TBC other items monthly invoice the chargeable unit for TEC and travel to be verified.</p>	Car Parks Officer	End December 2015	N			4.23
CORPORATE SERVICES								
Human Resources	That a staff check between current staff within the key areas i.e. cascades, housing and sports development and the DBS spreadsheet is undertaken on a yearly basis.	1. DBS spreadsheet amended to show that check will be carried out yearly from 1/4/15.	Human Resources Manager/Human resources assistant	End April 2015	N	July 2015	<p>Yes. Implemented</p> <p>Email from Assistant HR Advisor confirming that this action was completed June 2015.</p>	✓

Appendix 3

Audit	Recommendation	Action to be taken	Officer responsible	Implementation date	Priority	Date followed up	Implemented?	File ref	
Procurement Strategy 2013-2014	To demonstrate compliance to the procurement strategy, the pre-procurement checklist should be completed in respect of high value procurement contracts and include suitable reference to 'social value'	<ol style="list-style-type: none"> 1. Pre-procurement checklist to be amended to include additional aspects of the strategy i.e. 'Management of Risk'; 'Sustainability', 'Environmental responsibility' and 'Health and Safety' 2. Procurement Group to include this recommendation as part of the action plan of the group and give consideration to this recommendation within future procurement training and dissemination of procurement information to staff. 	<p>Principal Solicitor (Commercial)</p> <p>Group Manager of Financial Services and Asset Management - as Chair of Procurement Group</p>	<p>End June 2014</p> <p>Revised implemented date: end December 2015</p>	N	<p>August 2014 & March 2015</p>	<p>Action 1 - implemented</p> <p>In respect of action point 1, the procurement checklist has been amended.</p> <p>Action 2 – contract procedure rules currently being redrafted to align to new procurement legislation. These procedure rules will need to be agreed by committee after which there will be staff training.</p> <p>Update May 2015: Social Value is an agenda item for the Procurement Working Group Meeting on 15 June 2015.</p>	—	5.10
	To comply with the Procurement Strategy, a formalised approach to the Community Right to Challenge needs to be established.	<ol style="list-style-type: none"> 1. To be reviewed through the G8 group with CLT 	Policy and Performance Manager	<p>End July 2014</p> <p>Revised implementation date: End June 2015</p> <p>Revised implementation date: End December 2015</p>	N	<p>August 2014 & May 2015</p>	<p>Extended deadline reflects that there have been no receipted community right to challenge bids.</p>	X	5.11

Appendix 3

Audit	Recommendation	Action to be taken	Officer responsible	Implementation date	Priority	Date followed up	Implemented?	File ref
ICT Asset Inventory	Implement a robust and accurate asset inventory supported with documented procedures.	To include (but not a definitive list); Purchase orders to be recorded, separation of duties in the acquisition and disposal process, physical check of equipment, escalation process for exceptions, disposal procedures, user responsibility, asset register structure, ensuring prior to roll out the register is accurate from the outset.	ICT Operations Manager	September 2015	E			5.12
Risk Management	Refresher training should be provided for staff and members who have an involvement with the risk management framework.	1. Arrange training for staff and members who have an involvement in the risk management framework.	Group Manager – Policy and Performance	December 2015	N			5.13

Appendix 3

Audit	Recommendation	Action to be taken	Officer responsible	Implementation date	Priority	Date followed up	Implemented?	File ref
PPD	The PPD process should be enhanced to ensure that PPD's are updated on a regular basis and that staff involved in the PPD process are appropriately trained.	<ol style="list-style-type: none"> 1. Upcoming review dates to be arranged within the PPD's and monitored when these are due. Corporate Services Group Manager to remind Group Managers at GM meeting. 2. A copy of the PPD form to be sent directly to HR upon completion. 3. Regular PPD training to be available to ensure new staff members are correctly trained to carry out the PPD process. 4. After six months, and at the third quarter, information regarding what has been allocated or spent from the corporate training budget will be given to Group Managers who will check whether training allocated in the budget is still going ahead or whether money can be re-assigned. 5. Training plan to include corporate training requests identified within PPD's. 	<p>Group Managers/ Department Managers & Corporate Services Group Manager</p> <p>Department Manager/ Employee & HR Manager</p> <p>HR Manager</p> <p>HR Manager</p> <p>HR Manager</p>	<p>June 2015</p> <p>August 2015</p> <p>July 2015</p> <p>September 2015</p> <p>July 2015</p>	N			5.14
Complaints	A review of the complaints process should be undertaken with consideration being given to logging, handling, reporting and learning in respect of both formal complaints and online complaints	Agreed	Comms. Manager	January 2016	E			5.15