

**List of Audits Completed As Part of the 2015-16 Audit Plan
(March 2016)**

Audit	Audit Objective & Opinion		
ICT Helpdesk	<p>Control Objectives (CO):</p> <ol style="list-style-type: none"> 1. Procedures and service level agreements are documented for the ICT helpdesk. 2. Helpdesk calls are logged, classified and allocated to an officer for resolution in a timely manner. 3. A central knowledge base exists for both users and helpdesk staff. <p>Audit opinion</p>		
	CO	Assurance Level	Opinion
	1	Satisfactory	<p>Helpdesk calls are tracked through a ticketing system; with each ticket being assigned a priority. Response targets exist for each of these priorities although these should be supported by a Service Level Agreement (SLA) and communicated to staff. In addition to an SLA, helpdesk processes and procedures should be documented for consistency purposes and business continuity.</p> <p>The helpdesk software provides an extensive range of performance management reports which are frequently reviewed by the ICT Operations Manager. These reports highlighted the fact that the majority of incidents are still being reported over the phone. It is therefore recommended that further promotion of the self-service portal is carried out in order to encourage more staff to use this method of logging calls with the helpdesk.</p>
	2	Satisfactory	<p>A review of tickets logged through the ICT helpdesk established that all had been assigned to an appropriate member of staff for resolution and assigned an appropriate priority, although a definition for these priorities should be established as part of the procedures. Sufficient information is recorded against each ticket which is appropriate to the nature of the incident or request.</p> <p>Through the ticketing system, the progress of reported incidents are able to be tracked by both ICT and the user; ensuring that they are aware of the status of their request. All closed tickets have been completed and dealt with in a timely manner, with appropriate user notification upon completion. In respect of open tickets, it would be beneficial to carry out a periodic check in order to ensure they are being closed off promptly.</p>

	3	Satisfactory	<p>A central knowledge base of known errors and resolution options is in the process of being developed for ICT Services. In addition, the helpdesk system acts as a knowledge base in itself; whereby helpdesk operators can look back at the history of similar tickets to identify how they were previously resolved.</p> <p>Furthermore, guidance exists and is in the process of being developed to allow staff to attempt the resolution of common ICT issues before raising a helpdesk call. It is recommended that this is promoted to ensure staff are aware of it and encourage the self-service resolution of simple ICT issues.</p>
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Trade Waste	<p>Control Objectives (CO):</p> <ol style="list-style-type: none"> 1. Commercial Waste charges are approved and reviewed on a regular basis 2. Commercial Waste accounts are appropriately managed including the completion of contractual/statutory documentation, the raising of invoices for bin collections and the recovery of debt due. 3. The performance of the service is measured using the contractual key performance indicators <p>Audit Opinion</p> <table border="1" data-bbox="352 972 1426 2045"> <thead> <tr> <th data-bbox="352 972 427 1070">CO</th> <th data-bbox="427 972 644 1070">Assurance Level</th> <th data-bbox="644 972 1426 1070">Opinion</th> </tr> </thead> <tbody> <tr> <td data-bbox="352 1070 427 2045">1</td> <td data-bbox="427 1070 644 2045">Limited</td> <td data-bbox="644 1070 1426 2045"> <p>The audit identified that commercial waste charges had been updated for financial year 2015/16, however, no review of these charges was undertaken for 2016/17. In addition, current financial data being provided from UBICO is of a very high level nature and anticipated expenditure currently exceeds expected income for both 2015/16 and 2016/17. Further detailed financial information expressed as expenditure type is required to provide a greater understanding on where expenditure is being incurred and assist the budget monitoring process. It is acknowledged that, as part of the council plan 2016/20 priorities, this waste service is to be reviewed to ensure it is operating on a viable commercial level. The audit also noted that commercial waste services would currently have difficulty in providing evidence to the environmental regulator on demonstrating the reasons for continuing to not offer a recycled trade waste separate collection service in respect of paper, plastic, metal and glass and as a result there is the potential to be non-compliant to legislation changes which came into force from 1 January 2015. This issue is due to be considered as part of the planned service review.</p> </td> </tr> </tbody> </table>			CO	Assurance Level	Opinion	1	Limited	<p>The audit identified that commercial waste charges had been updated for financial year 2015/16, however, no review of these charges was undertaken for 2016/17. In addition, current financial data being provided from UBICO is of a very high level nature and anticipated expenditure currently exceeds expected income for both 2015/16 and 2016/17. Further detailed financial information expressed as expenditure type is required to provide a greater understanding on where expenditure is being incurred and assist the budget monitoring process. It is acknowledged that, as part of the council plan 2016/20 priorities, this waste service is to be reviewed to ensure it is operating on a viable commercial level. The audit also noted that commercial waste services would currently have difficulty in providing evidence to the environmental regulator on demonstrating the reasons for continuing to not offer a recycled trade waste separate collection service in respect of paper, plastic, metal and glass and as a result there is the potential to be non-compliant to legislation changes which came into force from 1 January 2015. This issue is due to be considered as part of the planned service review.</p>
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	2	Limited	<p>There is a satisfactory level of assurance that commercial waste accounts are being appropriately managed in respect of the retention of account information such as contracts, risk assessments; and that customers are being invoiced promptly and for the correct amount. Payments being received are also allocated correctly to the general ledger. Recovery action is currently limited and there is the potential for customers with unpaid accounts to still be receiving a service. In February 2016, the amount of debt raised was £198K, of which £75K was outstanding. Further recovery action by Environment and Housing (EH) needs to be undertaken in respect the debt identified within the monthly outstanding debt reports. In particular, unpaid invoices greater than 90 days old and debt relating to lapsed instalment arrangements. A responsible officer from EH should be assigned with responsibility to review this debt on a regular basis and also to undertake appropriate recovery procedures including prompt instructions being given to UBICO to cease collections and recover bins. There is a current awareness that stock management systems are limited and an action plan is being established by UBICO to address stock issues. The Council will need to have access to their bin stock records at all times in order to ensure that stock is being maintained at an appropriate level for service delivery and to allow procurement activities to be undertaken in a timely manner.</p>
	3	Unsatisfactory	<p>The performance of the service is not currently being measured using the contractual key performance indicators of which there are two concerning the % number of collections completed on schedule and % number of service complaints received against weekly collection.</p>

The level of internal control operating within systems will be classified in accordance with the following definitions:-

LEVEL OF CONTROL	DEFINITION
Good	Robust framework of controls – provides substantial assurance.
Satisfactory	Sufficient framework of controls – provides satisfactory assurance – minimal risk. Probably no more than one or two 'Necessary' (Rank 2) recommendations.
Limited	Some lapses in framework of controls – provides limited assurance. A number of areas identified for improvement. A number of 'Necessary' (Rank 2) recommendations, and one or two 'Essential' (Rank 1) recommendations.
Unsatisfactory	Significant breakdown in framework of controls – provides unsatisfactory assurance. Unacceptable risks identified – fundamental changes required. A number of 'Essential' (Rank 1) recommendations.

Recommendations/Assurance Statement

CATEGORY		DEFINITION
1	Essential	Essential due to statutory obligation, legal requirement, Council policy or major risk of loss or damage to Council assets, information or reputation. Where possible it should be addressed as a matter of urgency.
2	Necessary	Could cause limited loss of assets or information or adverse publicity or embarrassment. Necessary for sound internal control and confidence in the system to exist and should be pursued in the short term, ideally within 6 months.