

Outstanding Audit Recommendations

	Recommendation reviewed and found not implemented
	Recommendation reviewed and found to be partially implemented
	Recommendation reviewed and found to be implemented

Audit	Recommendation Details	Expected implementation date for recommendation	Date Audit Followed Up	Current Recommendation Status	Further Audit Comments	Target Follow Up Date
Benefits Audit 2014-15	The checking of benefit claims should give consideration to the following:- The checks undertaken by the Benefits Team Leader should be dated. The checking regime will be documented. Consideration should be given to staff resilience to ensure that checking is undertaken on a consistent basis.	Mar-16	Pre-Apr-16		Partially implemented- new implementation date agreed at Dec '15 follow-up	16-17 q2
Budgetary Control (15/16)	The budget scheme of delegation should be updated on an annual basis.	Apr-16				16-17 q4
Budgetary Control (15/16)	The council's Financial Procedure Rules should be updated.	Jun-16	pre Apr-16		New implementation date agreed at May '15 follow-up. Financial procedure rules have been updated but need to be approved by council, this will be done as part of the amendments to the constitution.	16-17 q4
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.	Dec-15	Apr-16	Follow up Undertaken - implemented		16-17 q1
Car Parks 2015-16	All variable charges within the APCOA contract need to be verified prior to payment and the invoice calculations checked.	Dec-15	Apr-16	Follow up Undertaken - implemented		16-17 q1
Car Parks 2015-16	Recovery processes need to be established which provide assurance that prompt action is taken where direct debit payments relating to parking permits have failed.	Mar-16	Apr-16	Follow up Undertaken - implemented		16-17 q1
Complaints 2015-16	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.	Mar-16	Apr-16	Follow up Undertaken - implemented	New complaints policy approved at Exec Committee 06/04/2016	16-17 q1
Corporate improvement-fighting fraud checklist for governance 2015-16	Ensure all staff, members and agency workers are aware of the risks of fraud and how it can be reported.	Oct-16				16-17 q4
Council Tax 2014-15	Inspection process needs to be enhanced to ensure that council tax is raised at the earliest opportunity.	Feb-16				16-17 q3
Creditors	Undertake a periodic stocktake of cheques.	Mar-16				16-17 q3
Creditors	Pre-signed cheques should be stored in a strong room or safe with appropriate access controls.	Mar-17				16-17 q3

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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	Dec-15	Apr-16	Follow up Undertaken - implemented		16-17 q1
Disabled Facility Grant Return 2014-15	Part 3 of the Application Form needs to be amended to take into account changes in legislation such as abolition of council tax benefit	Dec-15	Apr-16	Follow up Undertaken - implemented		16-17 q1
Disabled Facility Grant Return 2014-15	The process of grant approvals and payments should be reviewed in order to ensure applications are processed promptly.	Dec-15	Apr-16	Follow up Undertaken - implemented		16-17 q1
Food control	Enhancements should be made to the food business registration process. In this connection, confirmation should be obtained from One Legal as to the necessity for the addition of an applicant declaration to the online registration form.	Mar-16	Sep-15		New implementation date agreed at Sept '15 follow-up.	16-17 q1
Food control	The risk evaluation programme should be subject to a periodic management review undertaken by management of the work carried out by insecting officers. Furthermore, as required by the Food Law Code of Practice, the procedure for the authorisation of officers should be documented	Mar-16	Sep-15		New implementation date agreed at Sept '15 follow-up.	16-17 q1
Garden Waste 2015-16	The retention and cleansing of garden waste data should be reviewed for data protection and service delivery purposes and include data checks and cleansing together with a reconciliation between TBC and UBICO data.	Dec-16				17-18 q1
Garden Waste 2015-16	A review of the garden waste subscriptions processes should be undertaken in respect of non-renewal accounts, demonstrating customer agreement to the council's terms of reference, establishing a stock management system and authorising renewal extensions	Dec-16				17-18 q1
Garden Waste 2014-15	In order to identify efficiencies, the following should be undertaken: 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	Dec-16	pre Apr-16	Mitigated by other processes	Reviewed as part of the 15/16 audit and aspects of these recommendations are now included within the recommendations concerning a review of garden waste subscriptions	n/a
Homeless 2014-15	To demonstrate best value a procurement exercise in relation to storage should be undertaken	Apr-16				16-17 q1
Homeless 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	Jun-16	Apr-16		New implementation date agreed March 2016- verbal update	16-17 q1

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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.	Mar-16	Apr-16	Follow up Undertaken - implemented	New policy approved and implemented with amended authorisation and limits for Write Offs	16-17 q1
ICT Asset Inventory Follow-Up 2015-16	Enhancements should be made to the draft ICT Asset Management Procedure. In this connection, the procedure should document the responsibility for reviewing the asset register, the frequency at which this should be carried out and the escalation process for any exceptions identified.	Mar-16				16-17 q3
ICT Asset Inventory Follow-Up 2015-16	Managers should be made aware of their responsibility in respect of portable items. In this connection, the procedures for tracking equipment between ICT and individual services, departments should be made aware of their responsibility to track the whereabouts of the portable items within their teams	Mar-16				16-17 q3
ICT helpdesk 2015-16	Supporting procedures should be documented for the helpdesk.	Aug-16				16-17 q3
ICT helpdesk 2015-16	A periodic check of open tickets should be carried out to ensure they are being closed off promptly.	Aug-16				16-17 q3
ICT helpdesk 2015-16	Further promotion of the self-service portal should be carried out.	Aug-16				16-17 q3
ICT helpdesk 2015-16	Feedback on the new system should be sought from users.	Aug-16				16-17 q3
Local Transparency Agenda Follow-Up 2015/16	The following action should be undertaken in order to comply with the publication requirements of the Local Transparency Code 2015. 1. A review of the data published in respect of local authority land should be carried out to ensure the information is clear and compliant to the code	Mar-16				16-17 q2
Local Transparency Agenda Follow-Up 2015/16	Overall responsibility for the council's contract register should be defined.	Mar-16				16-17 q2
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.	Mar-16				16-17 q2
Payroll 2015-16	To review the processes in relation to employee rights to holiday leave/pay particularly in light of recent employment tribunal case law	Dec-16				17-18 q1
PPD 2015-16	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.	Sep-15				16-17 q3
Property Audit – TBC building tenant leases 2014-15	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	Dec-15				16-17 q2
Property Audit – TBC building tenant leases 2014-15	Property inspections should be carried out when a lease is initiated and then at least on an annual basis	Mar-16				16-17 q2
Risk Management 2015-16	Refresher training should be provided for staff and members who have an involvement with the risk management framework.	Sep-16				16-17 q3

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S106	The monitoring process should give consideration to actively identifying completion of properties with the S106 module	Dec-15				16-17 q3
Treasury Management 2015-16	Where a need to borrow has been identified. Supporting documentation should be retained for approval purposes that identify the various options considered and support the decision made.	Mar-17				16-17 q4
Tree Inspections 15-16	A database of tree inspections should be established and maintained - The investigations in respect of the 31 non risk assessed land areas needs to be completed and the trees inspected	Mar-16	May-16	Follow Up Undertaken - not implemented	Revised date for implementation to be agreed as part of finalisation of 16/17 audit.	16-17 q1
Tree Inspections 15-16	A check to be carried out from the High and Medium Land risk areas to the inspection records/maps and also Uniform to ensure that all tree tag references for high and medium risk Tewkesbury owned land areas have been plotted and that next inspection dates are recorded.	Mar-16	May-16	Mitigated by other processes	New land area maps generated for ground maintenance and these will be used to inspect trees on TBC land. Future inspection to be based on risk zones and amendments to Tree Safety Policy are required as a result.	16-17 q1
Tree Inspections 15-16	Trees with defects should be maintained in accordance with the Tree Safety Management Policy.	Mar-17	May-16	Follow up Undertaken - implemented		16-17 q1