

## List of Audits Completed as Part of the 2016/17 Audit Plan

Audit	Audit Objective & Opinion								
Health and Safety Self-Assessment 2016/17	<p data-bbox="384 331 719 369"><b>Control Objective (CO):</b></p> <p data-bbox="384 383 1430 450">1. The HSE self-assessment checklist provides an accurate statement on the Council's current health and safety precautions</p> <p data-bbox="384 465 596 504"><b>Audit opinion</b></p> <table border="1" data-bbox="384 517 1444 1727"> <thead> <tr> <th data-bbox="384 517 459 584">CO</th> <th data-bbox="459 517 740 584">Assurance Level</th> <th data-bbox="740 517 1444 584">Opinion</th> </tr> </thead> <tbody> <tr> <td data-bbox="384 584 459 1727">1</td> <td data-bbox="459 584 740 1727">Satisfactory</td> <td data-bbox="740 584 1444 1727"> <p data-bbox="751 600 1430 1711">Through the sampling of statements within the HSE self- assessment checklist there is a satisfactory level of assurance that the scoring reflects the Council's current health and safety precautions. Two of the 'fully met' statements within the checklist should be reported as 'partially met' which would reduce the overall health and safety completion score from 79% to 77% - this is not a material miss-statement. The two statements which require re-categorisation relate to the arrangements for reporting and investigating accidents, incidents, near misses and hazardous situations; and the identification of people responsible for particular health and safety jobs. In respect of the former statement, additional procedures need to be established for the reporting of dangerous animals and buildings within the staff safety register and the process of formally registering names to this register (once verbal approval has been given by the Environmental Safety Officer) needs to be carried out. With regard to the latter statement, lone working monitoring systems and associated staff responsible for this have not been fully identified throughout the Council. Reviews in relation to both lone working and health and safety reporting arrangements are already noted within the action plan included within the Council's Health and Safety Annual Report. This plan provides assurance that appropriate action has been identified in order to address both 'partially met' and 'not met' statements from the health and safety self-assessment checklist.</p> </td> </tr> </tbody> </table>			CO	Assurance Level	Opinion	1	Satisfactory	<p data-bbox="751 600 1430 1711">Through the sampling of statements within the HSE self- assessment checklist there is a satisfactory level of assurance that the scoring reflects the Council's current health and safety precautions. Two of the 'fully met' statements within the checklist should be reported as 'partially met' which would reduce the overall health and safety completion score from 79% to 77% - this is not a material miss-statement. The two statements which require re-categorisation relate to the arrangements for reporting and investigating accidents, incidents, near misses and hazardous situations; and the identification of people responsible for particular health and safety jobs. In respect of the former statement, additional procedures need to be established for the reporting of dangerous animals and buildings within the staff safety register and the process of formally registering names to this register (once verbal approval has been given by the Environmental Safety Officer) needs to be carried out. With regard to the latter statement, lone working monitoring systems and associated staff responsible for this have not been fully identified throughout the Council. Reviews in relation to both lone working and health and safety reporting arrangements are already noted within the action plan included within the Council's Health and Safety Annual Report. This plan provides assurance that appropriate action has been identified in order to address both 'partially met' and 'not met' statements from the health and safety self-assessment checklist.</p>
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UBICO Client Monitoring 16-17	<p><b>Control Objectives (CO):</b></p> <ol style="list-style-type: none"> <li>1. Adequate monitoring arrangements are in place in respect of the Council's contract with Ubico Ltd for the provision of waste and recycling, street cleansing, grounds maintenance and other services.</li> </ol> <p><b>Audit opinion</b></p> <p>In summary, there appears to be a fragmented approach across the organisation to the monitoring of the contract. The roles and responsibilities in respect of performance and budget monitoring need to be clearly defined in order to ensure that an effective approach is taken and that all elements of the service are adequately monitored. The audit concluded that performance monitoring meetings are taking place; however, these are not occurring in accordance with the contract and relate to waste and recycling only. It has therefore been recommended that performance monitoring meetings be established for the grounds maintenance service and, if the current schedule of meetings is considered to be sufficient, the contract should be amended to reflect the actual frequency of the meetings.</p> <p>With regard to the general contract conditions that relate to the day to day operational activities, these are considered to be supply of financial information and health and safety. In respect of the former, given the value of the contract, the Council currently receives limited financial information about the services provided by Ubico. A quarterly report is received which provides a high level budget overview and this is reviewed by Financial Services who facilitate the budget monitoring process. Environmental Services Partnership Board meetings demonstrate that budget overspends are identified and discussed in respect of waste and recycling; there is, however, currently no budget monitoring taking place in respect of grounds maintenance. In terms of the monthly contract charge, this has been raised accurately; however, quarterly reconciliation invoices/ credit notes are not being submitted to reflect the actual cost of the services, which is a requirement of the contract. With regards to health and safety, it is acknowledged that reporting mechanisms have recently been established and work is ongoing to improve the quality and completeness of the information provided in particular concerning grounds maintenance. As the Council and Ubico share personal data in carrying out its day to day business, it is recommended that, in line with the Information Commissioner best practice, a Data Sharing Agreement be established</p>

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	Service	Assurance Level	Opinion
	Waste & Recycling	Limited	<p>Monitoring of the waste and recycling element of the contract is carried out by the Joint Waste Team. Reporting mechanisms are in place in the form of the Waste and Recycling Client Monitoring Group which meet on a 6 weekly basis as well as an Environmental Services Partnership Board; both of which include representatives from Tewkesbury Borough Council, the Joint Waste Team and Ubico. A quarterly performance report is received by the appropriate officers and reported to these meetings. Performance data is also presented to the Council's Overview and Scrutiny Committee.</p> <p>The Ubico contract includes a total of 6 performance indicators and, at the time of the audit, data for only half of these indicators was being received through the quarterly performance report. It is acknowledged that additional statistics are provided on the volumes of reported incidents and requests received etc; however, the data received does not cover all aspects of the waste and recycling service and is not considered robust enough to provide full assurance in respect of service delivery and performance. For those elements of the service where performance indicators do not currently exist, minutes of the client monitoring meetings demonstrated that service delivery in these areas is discussed. There were, however, still some gaps identified i.e. stock control, bring sites, emergency planning, and it is recommended that a review of the performance indicators within the contract be carried out and appropriate indicators introduced in order to encompass all elements of waste and recycling. Where it is not considered appropriate to introduce a performance indicator, a formal agenda item should be included for discussion by the Client Monitoring Group to ensure that these elements of the contract are monitored.</p>

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			<p>In respect of stock control, robust procedures should also be established with Ubico in order to ensure that adequate stock levels are maintained, new bin orders are made promptly and to avoid delays to customers as experienced earlier in the year.</p>
	Street Cleansing	Limited	<p>The street cleansing service provided by Ubico is also monitored by the Joint Waste Team through the above-mentioned Client Monitoring Group. Only one performance indicator within the contract relates to street cleansing and data is not currently received in respect of this. As with waste and recycling, it is acknowledged that statistics are provided on the volumes of reported incidents and service requests received and that discussions are held at the client monitoring meetings around service delivery. However, the information currently received is not considered sufficient in measuring service delivery as this information is not correlated to collection timescales, for example, the number of dead animals collected is reported but not against the target collection period of 24 hrs. Therefore a review of the key service delivery functions should be undertaken to establish target collection timescales and develop a set of measurable performance indicators.</p>
	Grounds Maintenance	Unsatisfactory	<p>A monitoring officer has been identified for grounds maintenance; however, the current performance indicators within the contract do not cover the grounds maintenance service and, although meetings take place with the Ubico grounds maintenance team, there are no formal measures reported upon which demonstrate that the company is delivering its service responsibilities. It is therefore recommended that appropriate performance indicators are established for the service in accordance with the contract specification and that formal client monitoring arrangements are introduced, attended by appropriate Council and Ubico representatives.</p>

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			<p>The service specification within the contract does not include the maintenance of Council owned cemeteries but this is covered by a separate service level agreement (SLA). Property services are currently monitoring delivery of the SLA through a regular review of the work diary. However, the SLA does not provide for escalation on non-compliance issues and the establishment of performance measurements for grounds maintenance will need to include this.</p>
	<p>Fleet Management and Maintenance</p>	<p>Unsatisfactory</p>	<p>There is currently no monitoring officer identified for fleet management/maintenance and the contract does not include any performance indicators in relation to this element of the service. It is therefore recommended that appropriate performance indicators be established, a monitoring officer identified and formal client monitoring introduced for fleet management/maintenance. It is acknowledged that the vehicles contract, novated to Ubico, is due to end in March 2017 and that the Joint Waste Team is involved in preparations for the handover of the vehicles; the Council will then purchase a new fleet of vehicles. Performance indicators should therefore be introduced based on this arrangement.</p>

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Housing Benefits 2016-17	<p><b>Control Objectives (CO):</b></p> <p>HB Creditors</p> <ol style="list-style-type: none"> <li>1. Instructions for the payment of benefit have been set up in accordance with the claim and benefit payments are made to the correct account.</li> <li>2. Cheque and BACs payments are made securely.</li> <li>3. A monthly reconciliation between HB creditors and the general ledger is undertaken and a record of raised</li> </ol> <p>HB Debtors</p> <ol style="list-style-type: none"> <li>4. Invoices are raised promptly and for the correct amount</li> <li>5. Payments are allocated correctly and appropriate recovery action is undertaken in respect of unpaid invoices</li> <li>6. HB debtor income is reconciled to the general ledger</li> </ol> <p><b>Audit opinion</b></p> <table border="1" data-bbox="391 831 1441 2047"> <thead> <tr> <th data-bbox="391 831 464 898">CO</th> <th data-bbox="464 831 740 898">Assurance Level</th> <th data-bbox="740 831 1441 898">Opinion</th> </tr> </thead> <tbody> <tr> <td data-bbox="391 898 464 1234">1</td> <td data-bbox="464 898 740 1234">Good</td> <td data-bbox="740 898 1441 1234">By completing a review of 20 new claims and change of circumstances, assurance was obtained that information provided by the claimant was accurately recorded to Northgate. The payments were found to be for the correct value and paid accurately. In addition, where housing benefit entitlement has been cancelled or suspended, assurance was obtained that payments are no longer made.</td> </tr> <tr> <td data-bbox="391 1234 464 2047">2</td> <td data-bbox="464 1234 740 2047">Satisfactory</td> <td data-bbox="740 1234 1441 2047"> <p>Through observation, evidence was obtained that regimented procedures are in place in respect of raising payments to be made via BACS and Cheques. The process was found to be secured via individual usernames and passwords, with access restricted to Team Leaders. In addition, mitigating controls were found to exist with regards to false claims being established.</p> <p>Procedures with regards to returned payments were also examined by reviewing a sample of 5 returned BACS and 5 cancelled cheques. Testing identified that in two cases payment attempts had been made to deceased bank accounts, although the 'Tell Us Once' notifications had been received. The notification information had not been promptly shared between the Revenues and Benefits teams and, in order to limit future delays in processing this information, it was agreed with the Operations Manager that separate notifications will now be issued to each team.</p> </td> </tr> </tbody> </table>	CO	Assurance Level	Opinion	1	Good	By completing a review of 20 new claims and change of circumstances, assurance was obtained that information provided by the claimant was accurately recorded to Northgate. The payments were found to be for the correct value and paid accurately. In addition, where housing benefit entitlement has been cancelled or suspended, assurance was obtained that payments are no longer made.	2	Satisfactory	<p>Through observation, evidence was obtained that regimented procedures are in place in respect of raising payments to be made via BACS and Cheques. The process was found to be secured via individual usernames and passwords, with access restricted to Team Leaders. In addition, mitigating controls were found to exist with regards to false claims being established.</p> <p>Procedures with regards to returned payments were also examined by reviewing a sample of 5 returned BACS and 5 cancelled cheques. Testing identified that in two cases payment attempts had been made to deceased bank accounts, although the 'Tell Us Once' notifications had been received. The notification information had not been promptly shared between the Revenues and Benefits teams and, in order to limit future delays in processing this information, it was agreed with the Operations Manager that separate notifications will now be issued to each team.</p>
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	3	Good	Documentary evidence was acquired which provides assurance that monthly reconciliations between HB creditors and the general ledger are undertaken. These reconciliations are maintained on hard copy in a folder in the Finance section and reviewed by the Finance Manager. The reconciliations are supported by a record of raised and presented payments and the accuracy of the values was confirmed through a review of the reconciliation statement for AP1.
	4	Good	Testing confirmed that invoices were being raised for overpayments of benefit that could not be claimed through ongoing entitlement. The sampling of 20 sundry debt accounts confirmed that the invoices were being raised promptly and for the correct amount.
	5	Satisfactory	Invoice payments receipted are being appropriately recorded within the Northgate system and also correctly allocated to the general ledger. In respect of debt recovery it was noted that an increasing workload interposes in the current procedures in place for reviewing outstanding debt. The number of invoices allocated to recovery through payment arrangements were found to have increased from 291 to 384 and also equated to 52% of the total amount of outstanding debt. Current monitoring arrangements involve the review of non-payments on a claim account reference basis. The recent introduction of the use of Bristow and Sutor as external debt recovery is projected to reduce the work load currently faced, although at this time the effectiveness is yet to be officially tested. In view of the increase in the level of debt and the current resource capacity allocated to debt recovery, it is recommended that a review of the process of identifying and following up on non-payments be completed, with the intention of prioritising claims for review.
	6	Good	A reconciliation between the HB Debtor benefits system and the general ledger is performed on a monthly basis. To confirm the integrity of the reconciliation process, a sample of entries from the Debtor balancing statement AP4 were checked against the revenues system and the general ledger - in all instances the values had been correctly stated.

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Lone Working 2016-17	<p data-bbox="389 237 735 271"><b>Control Objectives (CO):</b></p> <p data-bbox="389 286 1374 353">1. Lone Working arrangements are in compliance with the Council's Lone Working Policy and Protocol.</p> <p data-bbox="389 371 592 405"><b>Audit opinion:</b></p> <table border="1" data-bbox="389 421 1442 1944"> <thead> <tr> <th data-bbox="389 421 464 517">CO</th> <th data-bbox="464 421 651 517">Assurance Level</th> <th data-bbox="651 421 1442 517">Opinion</th> </tr> </thead> <tbody> <tr> <td data-bbox="389 517 464 1944">1</td> <td data-bbox="464 517 651 1944">Satisfactory</td> <td data-bbox="651 517 1442 1944"> <p data-bbox="660 539 1426 734">The Council has a Lone Working Policy and supporting Protocol; both of which are up to date and are available to staff via the intranet. 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Furthermore, guidance in relation to lone working out of hours has been included in the generic risk assessment form provided to managers.</p> <p data-bbox="660 1733 1426 1928">No recommendations have been made as a result of this audit as any areas requiring improvement have already been identified by the Environmental Safety Officer who has raised this through the Keep Safe Stay Healthy Group and included appropriate actions within the groups work plan.</p> </td> </tr> </tbody> </table>			CO	Assurance Level	Opinion	1	Satisfactory	<p data-bbox="660 539 1426 734">The Council has a Lone Working Policy and supporting Protocol; both of which are up to date and are available to staff via the intranet. Awareness of lone working is also being raised through individual team meetings with the Environmental Safety Officer providing ongoing assistance and advice.</p> <p data-bbox="660 757 1394 1189">The Council achieves general compliance with best practice in respect of lone working. 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Complaints	<p><b>Control Objectives</b></p> <ol style="list-style-type: none"> <li>1. The new complaints procedure has been fully integrated into 'business as usual' processes within the Council Offices. Officers have a full understanding of how to deal with formal complaints, and that the policy is accessible to the public clearly defining the process in operation.</li> <li>2. Formal complaints are dealt with in accordance with the Council's complaints policy and that appropriate remedial action is undertaken for complaints which are upheld.</li> </ol> <p><b>Audit opinion</b></p>		
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	1	Satisfactory	<p>The new Complaints Policy provides the public with appropriate details on how to make a complaint and has been published on the Council's website, improvements to the access of this policy has been included within the development of the new website. Key staff involved in the complaints process have been provided with training on the policy and the mechanism for handling complaints.</p> <p>The current handling of complaints to the appeal stage can involve a number of separate accesses to the data. It is recommended this handling should be reviewed to ensure the process remains efficient. Access to data increases in relation to Ubico complaints, as these are handled through the Joint Waste Team. A recommendation of the audit is a data sharing protocol needs to be established in order to comply with data protection regulations.</p> <p>To enhance the awareness of all staff in the handling of complaints, it has been agreed that the policy will be published on the staff intranet. A minor amendment to the policy is also required in respect of the change in post holder descriptions of Group Managers to Heads of Service.</p>
	2	Good	<p>Sampling of the complaints processing gives a good level of assurance that timescales of the new policy are being met both at stage one and stage two. In addition, assurance has been gained through sampling that lessons learnt from upheld complaints are treated with all seriousness. Managers have each developed their own techniques based upon their team make up to deal with necessary feedback, and implement any necessary changes to improve services.</p> <p>Assurance has been gained that personal data is being handled in a confidential manner. The Firmstep system which is used to record complaints has good controls in place to safeguard claimant's personal details. A review of the retention of original documents once they have</p>

Audit	Audit Objective & Opinion	
		<p>been scanned into this system does need to take place. There is a dedicated resource within the Corporate Services team to monitor complaints processing generally. It is acknowledged that the functionality of Firmstep needs enhancing in order to improve reporting. This is currently being looked at by ICT services. A complaints report, including numbers, by service and by remedy is reported on an annual basis to Overview and Scrutiny Committee.</p>
<p>Corporate Improvement Work</p>	<p><b>UBICO CLIENT MONITORING</b></p> <p>In respect of an Overview and Scrutiny enquiry regarding the completeness of the performance measurement information reported, a template of current and expected performance indicators was produced as part of the Ubico Contract Monitoring Audit (see above) using corporate improvement days. This template should assist in the implementation of the audit recommendation concerning the review of KPIs – days spent 3.</p> <p><b>SAFEGUARDING POLICY REVIEW</b></p> <p>Consultancy advice was provided in relation to the review by Environmental and Housing Services concerning the updating of the Council’s Safeguarding Policy and on the type of evidence that would be needed to support the completion of the safeguarding self-assessment – days spent 1.5.</p>	

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

<b>LEVEL OF CONTROL</b>	<b>DEFINITION</b>
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**

<b>CATEGORY</b>		<b>DEFINITION</b>
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.