

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	Date Audit Followed Up	Current Recommendation Status	Further Audit Comments	Target Follow Up Date
Homeless 2014-15	To demonstrate best value a procurement exercise in relation to storage should be undertaken	Apr-16	Feb-17	Follow Up Undertaken - not implemented	Revised implementation date: December 17	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	Feb-17	Follow Up Undertaken - not implemented	Revised implementation date: December 17	16-17 q1

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Audit	Recommendation Details	Expected implementation date	Date Audit Followed Up	Current Recommendation Status	Further Audit Comments	Target Follow Up Date
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	Feb-17	Follow Up Undertaken - not implemented	The published data on land areas remains has not altered. Issues with this data includes duplicate entries, incomplete data fields and poor formatting. A new implementation date has been established as <u>end september 2017</u>	16-17 q2
Local Transparency Agenda Follow-Up 2015/16	Overall responsibility for the council's contract register should be defined.	Mar-16	Feb-17	Mitigated by other processes	The Asset Management team in conjunction with the Procurement Group are currently carrying out an exercise to incorporate the contract registers into the gloucester procurement hub. The hub automatic	16-17 q2

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					processes will inform service managers of review dates etc. Responsibility of contract registers will rest with service managers.	
NDR 2014-15	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	Nov 16; Feb 17;	Follow Up Undertaken - not implemented	The Economic Development Manager has verbally confirmed that further consideration is to be given to discretionary relief for businesses under the localism act and it will form part of the action plan of the new economic development strategy. An update of this will be brought to the June 17 audit committee.	16-17 q2

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Audit	Recommendation Details	Expected implementation date	Date Audit Followed Up	Current Recommendation Status	Further Audit Comments	Target Follow Up Date
					Revised implementation date: June 17	
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		Follow up Undertaken - implemented	Final action point implemented as transfer waste notices obtained in relation to council office tenants.	16-17 q2
Council Tax 2014-15	Inspection process needs to be enhanced to ensure that council tax is raised at the earliest opportunity	Feb-16	Feb-17	Follow up Undertaken - implemented	The introduction of a provisional banding has enabled Council Tax to be raised when the completion notice is issued.	16-17 q3
Creditors 2015-16	Undertake a periodic stocktake of cheques	Mar-16	Feb-17	Follow up Undertaken - implemented	Stock checks are carried out on a six-monthly basis and evidence held within the balancing statement file.	16-17 q3

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Creditors 2015-16	Pre-signed cheques should be stored in a strong room or safe with appropriate access controls	Mar-17	Feb-17	Follow up Undertaken - implemented	Cheques are stored in a secure cabinet and these arrangements have been confirmed as adequate by the council's insurers.	16-17 q3
ICT helpdesk 2015-16	Supporting procedures should be documented for the helpdesk.	Aug-16	Jan-17	Follow Up Undertaken - partially implemented	On discussion with the ICT Operations Manager (ICTOM) it was identified tha the processes are now documented in the form of a flow chart, although this is rudimentary in that it does not document prioritisation parameters or framework for resolutions time frames. In addition the SLA is yet to be established but it was agreed that	16-17 q3

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					this may no longer be appropriate and instead a service standard protocols will be established. <u>Revised implementation date: August 2017.</u>	
ICT helpdesk 2015-16	A periodic check of open tickets should be carried out to ensure they are being closed off promptly.	Aug-16	Jan-17	Follow up Undertaken - implemented	The ICTOM confirmed that the system has now been amended to provide automatic prompts to review tickets that have been open for a week, and prompts to both helpdesk staff and the ICTOM to review tickets that have been open for a month.	16-17 q3

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Audit	Recommendation Details	Expected implementation date	Date Audit Followed Up	Current Recommendation Status	Further Audit Comments	Target Follow Up Date
ICT helpdesk 2015-16	Further promotion of the self-service portal should be carried out.	Aug-16	Jan-17	Follow up Undertaken - implemented	There is evidence that promotion of the self service portal has been carried out through various methods and staff are directed to the central knowledge base via a banner at the top of the self-service homepage. This encourages staff to access self-help 'solutions page' before logging a ticket.	16-17 q3

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Audit	Recommendation Details	Expected implementation date	Date Audit Followed Up	Current Recommendation Status	Further Audit Comments	Target Follow Up Date
ICT helpdesk 2015-16	Feedback on the new system should be sought from users.	Aug-16	Jan-17	Follow Up Undertaken - partially implemented	The ICT Operations Manager confirmed that this has been done informally through discussions with other services operation managers, although no formal survey has been issued. Therefore this recommendation is considered partially implemented. Revised implementation date: August 2017.	16-17 q3

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Audit	Recommendation Details	Expected implementation date	Date Audit Followed Up	Current Recommendation Status	Further Audit Comments	Target Follow Up Date
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	Feb-17	Follow Up Undertaken - partially implemented	This recommendation has been partially implemented in that HR processes are in place in relation to HR retaining PPD completed forms and using this information to inform the training plan. There is, however, limited assurance that PPDs for all staff are being completed and this is supported by the comments on PPDs recorded in the recent staff survey. A target outcome of 100% completion of PPDs is expected by senior management, and the mechanism which	16-17 q3

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					is adopted by the managerial team to achieve this will be reviewed on the next audit follow up. <u>Review date Sept 17</u>	
Risk Management 2015-16	Refresher training should be provided for staff and members who have an involvement with the risk management framework.	Sep-16	Feb-17	Follow Up Undertaken - not implemented	New implementation date agreed with Head of Corporate Services as <u>June 2017</u>	16-17 q3

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Audit	Recommendation Details	Expected implementation date	Date Audit Followed Up	Current Recommendation Status	Further Audit Comments	Target Follow Up Date
S106 2014-15	The monitoring process should give consideration to actively identifying completion of properties with the S106 module	Dec-15	Feb-17	Follow up Undertaken - implemented	Consideration has been given to the S106 monitoring processes, however, given current resources and the limited functionality of the uniform S106 module the reactionary approach of obtaining housing completions information from council tax will continue.	16-17 q3

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Audit	Recommendation Details	Expected implementation date	Date Audit Followed Up	Current Recommendation Status	Further Audit Comments	Target Follow Up Date
Budgetary Control (15/16)	The budget scheme of delegation should be updated on an annual basis.	Apr-16	Feb-17	Follow up Undertaken - implemented	Signatory evidence was obtained of individual managers acceptance of their controllable budgets in relation to 16-17 budget.	16-17 q4
Budgetary Control (15/16)	The council's Financial Procedure Rules should be updated.	Jun-16	Feb-17	Follow up Undertaken - implemented	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. Feb 17 - In light of amendments to the constitution currently being delayed, this recommendation is considered	16-17 q4

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Audit	Recommendation Details	Expected implementation date	Date Audit Followed Up	Current Recommendation Status	Further Audit Comments	Target Follow Up Date
					updated as the actions required by financial services have been completed, with the exception of the approval.	
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	Feb-17	Follow Up Undertaken - not implemented	The use of the counter fraud hub in delivering fraud initiatives is currently being considered and this will impact on the actions taken in relation to the recommendation. This recommendation will therefore be reviewed again once service deliverables through the hub have been established. <u>Expected implementation date September 2017.</u>	16-17 q4

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Audit	Recommendation Details	Expected implementation date	Date Audit Followed Up	Current Recommendation Status	Further Audit Comments	Target Follow Up Date
Playground Inspections 2016/17	The Playground Inspection Plan (PIP) should be updated to reflect current work practices, such as giving consideration to manufacturer specifications within the inspection regime, training/competency and the use of mobile devices. Further reviews of both the risk assessment and the PIP documents should be undertaken on an annual basis	Dec-16	Feb-17	Follow up Undertaken - implemented	Evidence of updated PIP and Risk Assessment received as evidence of implementation of recommendation.	16-17 q4
Playground Inspections 2016/17	Training is provided to the inspecting officers on the approach to risk scoring of findings this will assist in ensuring a consistent approach to scoring is adopted and eliminate the additional check of the scores by property services.	Nov-16	Feb-17	Follow up Undertaken - implemented	The Asset Manager verbally confirmed that training had been provided for officers. This has reduced the number of occasions that inconsistent scoring occurred, however, it has not eliminated all occasions and therefore the additional check was still taking place.	16-17 q4

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Audit	Recommendation Details	Expected implementation date	Date Audit Followed Up	Current Recommendation Status	Further Audit Comments	Target Follow Up Date
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	Feb-17	Follow up Undertaken - implemented	The recommendation action of developing a checklist for borrowing has been established and used.	16-17 q4
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

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Audit	Recommendation Details	Expected implementation date	Date Audit Followed Up	Current Recommendation Status	Further Audit Comments	Target Follow Up Date
ICT PSN Submission 2016-17	<p>The following policies and procedures should be reviewed and updated:</p> <ol style="list-style-type: none"> 1. Acceptable Use of Council ICT Resources (ICT Policy) 2. Use of ICT resources by Elected Members Code of Practice 3. Information Security Incident Management Operational Policy and Procedure (to be updated and tested as part of the ICT business continuity review) 4. Change Management Policy (to be reviewed against ITIL best practice and enhanced to include specific application periods as required by the PSN) 	Nov-16				17-18 q1
ICT PSN Submission 2016-17	<p>The responsibilities of the SIRO role should be defined and approval for the Deputy Chief Executive to undertake this role be formally agreed by CLT.</p>	Nov-16				17-18 q1
Payroll 2015-16	<p>To review the processes in relation to employee rights to holiday leave/pay particularly in light of recent employment tribunal case law</p>	Dec-16				17-18 q1

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Tell Us Once 2016/17	The End User Tracker (EUT) should be updated and submitted to DWP to ensure that it is an accurate reflection of the sponsors and agents who process the notifications. Moving forward the EUT should be subject to an annual check by the Sponsor.	Oct-16				17-18 q1
Tell Us Once 2016/17	Consideration should be given to Housing Services, the volunteer litter picking scheme administrator and Area Revenues Officer (Sundry Debts) receiveing Tell Us Once notifications, provided that it is acceptable to share this information under Data Protection.	Jan-17				17-18 q1
Tell Us Once 2016/17	PSN accounts should be requested for the Group Manager Corporate Services and the Communications and Policy Manager, in order to satisfy the requirements of their role as business sponsors for Tell Us Once.	Oct-16				17-18 q1

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Tell Us Once 2016/17	<p>In order to ensure that the council is protecting any personal information that it receives and that this is retained appropriately; a review of data management should be carried out to include:</p> <p>1) Appropriate retention periods-supported by a retention policy 2) The level of information held 3) Identification of appropriate user training and delivery 4) Development of a Privacy Policy</p> <p>The review should take into account any requirements stated within terms of reference with the council's data suppliers.</p>	Mar-17				17-18 q1
Tree Inspections 2016/17	<p>Unadopted land should be reviewed in respect of council ownership and the continued ongoing maintenance of these areas by the council. The outcomes of this review together with any tree safety management policy updates required concerning the new inspection process should be reported to members</p>	Mar-17				17-18 q1
Tree Inspections 2016/17	<p>Tree reporting notifications from members of the public and associated actions carried out should be recorded into the PSS Live system.</p>	Mar-17				17-18 q1

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Tree Inspections 2016/17	Controls need to be put in place to ensure that data on the cloud based PSS Live system is secure and complete. In addition, a data extraction procedure should be established to ensure that access to tree data will be available notwithstanding changes to the service provider.	Mar-17				17-18 q1
Tree Inspections 2016/17	Additional training should be provided to the Inspection Officer and the Grounds Maintenance Manager on the use of the handheld device, particularly in relation to the risk scoring and the inspection module	Mar-17				17-18 q1
ICT Environmental Controls 2016/17	Appropriate council policies should be developed/ updated in order to ensure that all physical and environmental information security risks have been recognised; which in addition to ICT security should include building security, non-electronic information, computer equipment storage etc.	Jan-17				17-18 q1

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ICT Environmental Controls 2016/17	There should be organisational awareness of the open access arrangements within the Public Services Centre between the hours of 9am to 5pm; in order to manage the associated security and data protection risks.	Mar-17				17-18 q1
ICT Environmental Controls 2016/17	An up to date establishment list should be obtained from all organisations within the building and checked against the G4S system in order to remove any staff no longer requiring access to the building.	Dec-16				17-18 q1
ICT Environmental Controls 2016/17	In compliance with DCLG guidance an annual Display Energy Certificate (DEC) should be obtained for the council's air conditioning system and a list of preferred suppliers for repairs and maintenance be established.	Dec-16				17-18 q1
Community Grants 2016-17	A reconciliation between the financials and the Community Funding Officers monitoring spreadsheet should be completed on a regular basis and documentary evidence recorded of this process	Apr-17				17-18 q2

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Audit	Recommendation Details	Expected implementation date	Date Audit Followed Up	Current Recommendation Status	Further Audit Comments	Target Follow Up Date
Trade Waste Audit 2015-16	The review of commercial waste services should give consideration to commercial viability, the regularity of reviewing charges, website enhancements, the adequacy of financial data being provided between UBICO and Financial Services	Mar-17			update provided to December 16 audit committee by R Kirk and J Davies	17-18 q1
Trade Waste Audit 2015-16	Arrangements need to be established by Environment and Housing to regularly review commercial waste debt and to take appropriate recovery action such as recovery of bins and the timely escalation of debt recovery.	Mar-17			update provided to December 16 audit committee by R Kirk and J Davies	17-18 q1
Trade Waste Audit 2015-16	A stock management review process should be established to ensure that stock retained by UBICO is maintained at an appropriate level for delivery of the service and to enable procurement activities to be undertaken in a timely manner	Mar-17			update provided to December 16 audit committee by R Kirk and J Davies	17-18 q1
Trade Waste Audit 2015-16	Data should be collected in respect of the Ubico contractual performance indicators ID4 and ID6 and reported through quarterly performance reports.	Mar-17			update provided to December 16 audit committee by R Kirk and J Davies	17-18 q1

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Bulky Waste Audit 2016-17	A review of the bulky waste service including charges should be conducted to ensure that the delivery of the service is undertaken in a timely cost-effective manner	Apr-18				18-19 q1
Bulky Waste Audit 2016-17	It is recommended that a Data Retention Policy be developed for the service	Apr-17				17-18 q2
Bulky Waste Audit 2016-17	The Customer Records Database should be reviewed in terms of its functionality for delivering the service, including:- Generating a calendar of available time slots and flexibility in the allocating of slots; Ability to develop reports to support Performance Indicators; Opportunity to enter details regarding more irregular collections	Apr-17				17-18 q2
Bulky Waste Audit 2016-17	Terms of reference for using this service should be established and published for the public to view	Apr-17				17-18 q2
Bulky Waste Audit 2016-17	The authorised signatory list should be amended to reflect those who have been authorised to supply refunds	Apr-17				17-18 q2
HB Audit 2016-17	It is recommended that a review be completed in respect of the procedure with the intention to enhance the process by prioritising specific claims to aid in the progressing of these reviews.	May-17				17-18 q3

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Audit	Recommendation Details	Expected implementation date	Date Audit Followed Up	Current Recommendation Status	Further Audit Comments	Target Follow Up Date
NDR3 Audit 2016-17	It is recommended that the process for completing mini reviews be streamlined to enable reviews to be completed promptly.	May-17				17-18 q3
Ubico Client Monitoring 2016-17	As part of the annual review, the Key Performance Indicators within the Ubico contract should be reviewed to ensure they are fit for purpose, robust and that all elements of the service provided by Ubico are monitored where appropriate.	Apr-17				17-18 q2
Ubico Client Monitoring 2016-17	A KPI should be established to measure non completion of works in relation to the maintenance of Tewkesbury and Bishops Cleeve cemeteries.	Apr-17				17-18 q2
Ubico Client Monitoring 2016-17	Responsibilities across the organisation in respect of the performance and budget monitoring of the contract should be clearly defined in order to ensure that an effective approach is taken and that all elements of the service are adequately monitored.	Apr-17				17-18 q2
Ubico Client Monitoring 2016-17	Performance monitoring arrangements should be reviewed.	Apr-17				17-18 q2

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Ubico Client Monitoring 2016-17	The council should establish its requirements for robust stock control procedures with Ubico in order to ensure that adequate stock levels are maintained, new bin orders are made promptly and customers receive an acceptable level of service in respect of bin deliveries.	Apr-17				17-18 q2
Ubico Client Monitoring 2016-17	In accordance with the terms of the contract, it should be requested that Ubico submit quarterly reconciliation invoices/ credit notes within 14 days of the respective quarter to reflect the actual cost of the services incurred in the preceding quarter.	Apr-17				17-18 q2
Ubico Client Monitoring 2016-17	A Data Sharing Agreement should be established between Tewkesbury Borough Council and Ubico	Apr-17				17-18 q2
Ubico Client Monitoring 2016-17	The Communications Protocol should be reviewed to ensure consistency with the contract and be amended to refer to Tewkesbury Borough Council.	Apr-17				17-18 q2
Insurances 2016-17	Insurance conditions/endorsements should be disseminated to the appropriate council officers and relevant third parties	Sep-17				17-18 q3

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TIC 2016-17	In cases where TBC act as an agent for the sale of event tickets, an appropriate stock check system should be developed and documented to ensure that actual number and values of tickets sold are accurate.	Aug-17				17-18 q4
TIC 2016-17	The agreement between TBC and Winchcombe Town Trust should be located and updated to outline the conditions and rental fee for the lease of the room used for Winchcombe TIC.	Aug-17				17-18 q4
TIC 2016-17	A data retention policy should be developed and excess data removed and destroyed appropriately, in line with the Data Protection Act.	May-17				17-18 q4
Creditors 2016-17	A review of the CIS monthly returns processed to date should be carried out in order to ensure that the scheme has been correctly applied. Further guidance should be sought from HMRC where required and the appropriate action taken as a result.	Jul-17				17-18 q3