

## Appendix 2 - Audit Recommendations - Quarter 2 2019/20 Follow Up

<b>KEY</b>		<b>Priority:</b>	
	<b>Recommendation status:</b> Recommendation reviewed and found not to be implemented	<b>H (high)</b>	A fundamental weakness in the system that puts the Authority at risk. This might include non-compliance with legislation or council policy, or may result in major risk of loss or damage to council assets, information or reputation. Requires action as a matter of urgency; ideally to be addressed within a 3-6 month timeframe wherever possible or within an extended time frame as agreed with Internal Audit if the recommendation requires extensive resources or time.
	Recommendation reviewed and found to be partially implemented	<b>M (medium)</b>	Observations refer mainly to issues that have an important effect on the system of internal control but do not require immediate action. Legislation or policy are unlikely to be breached as a consequence of these issues, although could cause limited loss of assets, information or adverse publicity or embarrassment. Internal audit suggest improvement to system design to minimise risk and/or improve efficiency of service. To ideally be resolved within a 6-9 month timescale.
	Recommendation reviewed and found to be implemented	<b>L (Low)</b>	Observations refer to issues that would if corrected, improve internal control in general and ensure good practice, but are not vital to the overall system of internal control. A desirable improvement to the system, to be introduced within a 9-12 month period.

Audit	Recommendation Details	Priority	Responsible Officer	Expected implementation date for recommendation	Date Audit Followed Up	Current Recommendation Status	Further Audit Comments	Target Follow Up Date
Bulky Waste 2016-17	A review of the bulky waste service, including charges, should be carried out.	<b>M</b>	Head of Community Services	<del>Apr-18.</del> <del>Apr-19.</del> <b>Feb-20</b>	Aug-19		A full end to end review of the service has been approved by the internal Programme Board. A project team has been established and will look at a pricing policy, collectables, potential recycling and customer experience etc.	<b>20-21 q1</b>
Bulky Waste 2016-17	Terms of reference for using this service should be established and published.	<b>L</b>	Head of Community Services	<del>Apr-17.</del> <del>Apr-18.</del> <del>Apr-19.</del> <b>Feb-20</b>	Aug-19		See above comment. Terms of reference for the service will be developed as part of the approved bulky waste project.	<b>20-21 q1</b>

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Council Tax Liability, Discounts and Exemptions 2018-19	A review of disregards should be undertaken.	<b>L</b>	Revenues and Benefits Manager	<del>Jun-19.</del> <b>Jan-20</b>	Aug-19		A timeframe for this review has now been established. This is due to commence in quarter 3 of 2019/20 with a planned completion date of January 2020.	<b>20-21 q1</b>
Garden Waste 2018-19	A regular reconciliation should be carried out between the payments system and the garden waste customer database to identify and investigate any variances.	<b>M</b>	Corporate Services Manager	<del>Apr-19.</del> <b>Dec-19</b>	Aug-19		Ad hoc checks are undertaken between the garden waste database and payments system and there is evidence that variances are highlighted. The regularity of these checks and investigation into the identified variances cannot currently be demonstrated. Moving forward, reconciliations will be carried out on a monthly basis and recorded to demonstrate they have taken place.	<b>19-20 q4</b>
Garden Waste 2018-19	A decision should be made as to whether refunds should continue to be issued for missed collections. If so, the terms and conditions should be amended to reflect this.	<b>M</b>	Corporate Services Manager	<b>Apr-19</b>	Aug-19		The terms and conditions of the garden waste service have now been updated and state that: <i>'refunds will be made only at the discretion of the council'</i> in respect of missed bins.	<b>n/a</b>
Garden Waste 2018-19	A pro-active approach should be taken to marketing the garden waste service and identifying and contacting those in possession of a non-licensed garden waste bin; to identify potential renewals or bins that could be collected and re-issued where it is cost effective to do so.	<b>M</b>	Corporate Services Manager in conjunction with Operational Managers and ICT Manager	<b>Apr-19</b>	Aug-19		'Phase 2' of the garden waste project has included pro-active marketing of the garden waste club concept. This has had national recognition and was shortlisted for a national recycling award. The garden waste club currently has approximately 17.5k customers; generating an income of £869,899.62 this year to date.	<b>n/a</b>

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Garden Waste 2018-19	Moving forward, the ownership of the garden waste customer database and responsibility for the administration of the service should be established.	H	Corporate Services Manager, Head of Corporate Services, Head of Community Services	Apr-19	Aug-19		The administration of the garden waste service will remain within the Corporate Services Team for the next 12 months. Moving forward, the intention is to automate as much of the administration process as possible.	n/a
General Data Protection Regulation (data retention) 2018/19	Monitoring of the implementation of data retention schedules should take place by way of regular spot checks.	M	Business Admin Manager	Apr-19	Aug-19		At a meeting of the GDPR Information Group in June 2019, it was agreed that future audits would obtain assurance regarding the implementation of retention schedules within service areas.	n/a
General Data Protection Regulation (data retention) 2018/19	Discussions should take place between Customer Services and relevant service areas to ensure there is a consistency in the information being retained. Following this, in conjunction with ICT, appropriate retention periods should be set within Firmstep for personal data obtained via online forms.	M	Corporate Services Manager in conjunction with Operational Managers and ICT Manager	<del>Apr-19.</del> Apr-20.	Aug-19		The retention periods required to be set within Firmstep have been identified. Firmstep itself however, is not yet fully GDPR compliant in that retention schedules are currently unable to be set within the system. A CRM 'proof of concept' project is currently in progress with a final business case due in September 2019 which could potentially see a replacement system and GDPR compliance will be considered as part of any tender process.	20-21 q2
Housing Benefits- DHP 2017-18	In line with the scheduled review of the Council's DHP policy, consideration should be given to the recovery of overpayments, monitoring functions and the establishment of contingency funds.	L	Revenues and Benefits Manager	<del>Jun-18.</del> <del>Oct-18.</del> <del>Apr-19.</del> Dec-19	Aug-19		A process for the recovery of DHP overpayments has been agreed whereby these will be recovered as a sundry debtor. The relevant procedures now require updating to reflect this process.	19-20 q4

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HR Leave Review (corporate improvement) 2018/19	The annual leave policy should be reviewed in respect of the set notice periods. In addition, the leave request form used by staff should be standardised across the council. The standardised form should include the date on which leave is being authorised.	<b>M</b>	HR Manager	<b>Apr-19</b>	Aug-19		The annual leave policy has been updated and is available on the staff intranet together with the leave request form which now includes space for the date the leave was authorised to be noted.	n/a
HR Leave Review (corporate improvement) 2018/19	A review of the flexi-time scheme should be undertaken in relation to:- -lunch breaks requirement where officers work 6.5-7hrs	<b>M</b>	HR Manager	<del>Jun-19.</del> <b>Jan-20</b>	Aug-19		The flexi-time scheme has been reviewed and options have been provided to the Head of Corporate Services for appraisal.	<b>20-21</b> <b>q1</b>
ICT PSN Submission & ICT Environmental Controls 2016-17	Key ICT policies and procedures should be reviewed and where appropriate updated. This should include appropriate reference to all physical and environmental information security risks.	<b>L</b>	ICT Operations Manager/ Head of Corporate Services	<del>Nov-16.</del> <del>May-18.</del> <del>Aug-18.</del> <del>Apr-19.</del> <b>Apr-20</b>	Aug-19		The Acceptable Use of ICT Policy was updated and issued to all council employees and members in March 2019. Two policy reviews remain outstanding as follows: - Information Security Incident Management Policy - Change Management Policy	<b>20-21</b> <b>q2</b>
Licensing Audit 2017-18	A review of the animal boarding application process should be undertaken.	<b>L</b>	Environmental Health Manager	<del>Sep-18.</del> <del>Apr-19.</del> <b>Apr-20</b>	Aug-19		The application process has now been updated in relation to new legislation and the council website adequately reflects these changes. Data is being collected in order to establish the fees on a cost recovery basis. A new fee structure is due to be in place for the next financial year.	<b>20-21</b> <b>q2</b>

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Licensing Audit 2017-18	A review should be undertaken in respect of licence processes regulated by the Licensing Act 2003.	<b>M</b>	Environmental Health Manager	<del>Apr-18.</del> <del>Apr-19.</del> <b>Apr-20</b>	Aug-19		Licence processes have been reviewed i.e. application references are now recorded within the general ledger and the conviction declaration form required for personal licences now lists all convictions that must be declared. An action remains outstanding in respect of Temporary Event notices whereby the website information requires updating.	<b>20-21 q2</b>
Licensing Audit 2017-18	A review of taxi/private hire licences should be undertaken in particular the receipt of LOLER certificates.	<b>L</b>	Environmental Health Manager	<del>Apr-18.</del> <b>Apr-19</b>	Aug-19		A review of taxi/private hire licences, including the requirement to produce LOLER certificates, has been undertaken. Consultation took place in August and outcomes will be presented to Licensing Committee in October 2019.	<b>n/a</b>
Licensing Audit 2017-18	A risk assessment of licensed premises should be carried out in accordance with the council's statement of licensing.	<b>M</b>	Environmental Health Manager	<del>Apr-19.</del> <b>Apr-20</b>	Aug-19		A review of the council's statement of licensing is due to be carried out- this will include the completion of a risk assessment. Outcomes of this review are due by April 2020.	<b>20-21 q2</b>
Members' Allowances 2017-18	The provision for Councillor's internet should be reviewed and the Members ICT Policy revised as appropriate.	<b>L</b>	Head of Corporate Services in consultation with the Democratic Services Manager	<del>Aug-17.</del> <del>May-18.</del> <b>May-19</b>	Aug-19		All members have been issued with new ICT equipment and the appropriate policies have been signed. The new provision does not include a broadband allowance.	<b>n/a</b>

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Serious and Organised Crime Framework (HR) Audit 2018/19	The HR induction should be expanded to include reference to the council's Whistleblowing and Bullying and Harassment Policies.	L	HR Manager	Jun-19	Aug-19		The HR induction now includes a section on whistleblowing and bullying and harassment.	n/a
Serious and Organised Crime Framework (HR) Audit 2018/19	Staff awareness of policies should be supported by regular reminders/prompts on the intranet/News4U regarding: <ul style="list-style-type: none"> <li>• Gifts and hospitality</li> <li>• Conflicts of interest</li> </ul>	L	HR Manager	Jun-19	Aug-19		An article was included in the May 2019 News4U reminding staff of their responsibilities regarding gifts, hospitality and potential conflicts of interest. This has been scheduled to be included every 12 months as a refresher.	n/a
Serious and Organised Crime Framework (HR) Audit 2018/19	The Code of Conduct form should be amended to require staff to sign to demonstrate that they have read, understood and will comply with the Code. This should be issued to all staff and returned to HR once completed	M	HR Manager	Jun-19	Aug-19		The code of conduct has been updated and staff are now required to sign a declaration. The updated Code is being issued to all new starters and will be issued to all existing staff as part of the annual 'conflicts of interest' declaration.	20-21 q2
Ubico client monitoring 2018/19	Improvements should be made to the budget monitoring of the Ubico contract as follows: <ul style="list-style-type: none"> <li>- Clear processes should be developed and agreed between the council and Ubico for the timely notification of all overspends.</li> <li>- Selected and agreed areas of overspends should be subject to approval.</li> </ul>	H	Head of Community Services	Apr-19	Aug-19		Significant improvements have been made to Ubico's budget monitoring. A detailed budget summary is provided to contract monitoring officers each accounting period, supported by a more detailed report explaining any significant variances. Clear processes are now in place for Ubico to notify the council of any variances against the budget in excess of £10k.	n/a

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Ubico fleet management 2018/19	When TBC vehicles are used by other partners/parties, the council should be notified promptly. The partner should be charged a hire fee in line with the agreed daily rate, set by the Head of Community Services. Quarterly reports should be provided to the Council detailing the usage and income received.	<b>M</b>	Ubico	<del>Jun-19.</del> Jan-20	Aug-19		A cost for the daily hiring of vehicles has been agreed. However, a quarterly report providing details of usage and income is yet to be produced. As at Q1 there has been no income received in relation to hire fees.	<b>20-21 q1</b>
Ubico fleet management 2018/19	The reporting of RIDDOR accidents to TBC should be undertaken within 24 hours of reporting the incident to the HSE.	<b>M</b>	Ubico	<del>Jun-19.</del> <b>Dec-19</b>	Aug-19		No RIDDOR incidents during the period and therefore unable to demonstrate the timeliness of reporting.	<b>19-20 q4</b>