Appendix 2 - Outstanding Audit Recommendations Followed up in Q1 2023/24

internal audit
Tewkesbury Borough

Colour	Meaning
🟥 Red	Recommendation reviewed and found not implemented
🟨 Yellow	Recommendation reviewed and found to be partially implemented
🟩 Green	Recommendation reviewed and found to be implemented
🟦 Blue	Recommendation reviewed and found to be mitigated

Communities

Service Area	Responsible Officer	Audit Recommendation	Priority	Implementation Date	Findings
Environmental Health	Director of Communities in conjunction with Director of Corporate Resources and Out of Hours Officers	**Emergency Planning Audit 2019-20** Documentation relating to the council's emergency planning arrangements should be reviewed as follows: • The emergency co-ordination room set-up procedure should be documented • Resilience Direct should be reviewed to ensure all documents are up to date e.g., all rest centre plans should be uploaded and out of date documents removed. • The RAG status should be reviewed to include a risk matrix and each team leader should provide commentary on the status of their team prior to each Emergency Planning Team Leader meeting • The emergency plan should be published on the intranet (excluding personal contact details) • The link to the community risk register on the Gloucestershire Prepared webpage should be updated	Medium	January 2020 April 2022 **September 2023**	**Partially Implemented:** The community risk register has been updated on the Gloucestershire Prepared webpage. A check online confirmed this. The remaining outstanding actions have been allocated to specific team members to complete. A new implementation date of September 2023 has been agreed.

Waste and Recycling	Head of Waste and Recycling	**Ubico Health and Safety Monitoring Audit 2018-19** An overview of all completed risk assessments and safe systems of work against each operational activity should be requested from Ubico, this should include review dates in order for effective monitoring to take place.	Medium	March 2020 **April 2022**	**Implemented:** Risk assessments and safe systems of work for each operational activity were provided to the Head of Waste and Recycling in April 2022. Confirmation was obtained that ongoing monitoring takes place as follows: • Risk assessment issues/ safety issues are raised by Ubico as and when they occur. Discussions and any required amendments to risk assessments or safe systems of work take place on a regular basis as a result of this. • Incidents and accidents are reported to quarterly Partnership Board meetings. Where appropriate this triggers a review of any applicable risk assessment.
Waste and Recycling	Director of Communities	**Ubico Health and Safety Monitoring Audit 2018-19** In accordance with the contract, Ubico should be instructed to undertake regular health and safety checks on bring sites that are open to the public and details of these checks be provided to monitoring officers.	Medium	March 2020 **April 2022**	**Implemented:** Bring site inspections are carried out on a monthly basis by a supervisor. Furthermore, crews inspect the bring sites on collection days and report any issues found.
Waste and Recycling	Head of Waste and Recycling	**Bulky Waste 2022-23** The increase in charges made by Orchard to the Council for the provision of the bulky waste service should be formalised as follows: • Agree a variation to the contract • Notify the Finance team of the applicable price increase	Medium	February 2023 **November 2023**	**Partially Implemented:** Confirmation has been obtained that Finance were notified of the applicable price increase. The contract variation is yet to be completed. A new implementation date of November 2023 has been agreed.

Waste and Recycling	Head of Waste and Recycling	**Bulky Waste 2022-23** All bulky waste invoices should be verified and checked for accuracy prior to payment	High	**January 2023**	**Implemented:** Verbal assurance was obtained that manual checks are now completed to verify the accuracy of the invoices. Moving forward, checks will be documented on the waste team's liberty create dashboard.
Commercial Waste	Head of Waste and Recycling and Principle Trade Waste Projects Officer	**Debtor Services Related Recovery Audit 2019-20** Rec 1: Review the process for administration of the commercial waste service to ensure that the processing of customer information is accurate. At a minimum, training should be provided to the Operations Admin at Ubico, to ensure that the correct information is provided to enable the council to issue accurate invoices Commercial Waste Audit 2015-16 Rec 1: Commercial waste debt should be regularly reviewed, and appropriate recovery action taken.	Medium	September 2020 **April 2023**	**Mitigated:** The commercial waste service operated by the council is being discontinued as a result of a review of the service, therefore this recommendation is no longer applicable. Any outstanding debt will be subject to review as part of the exit project.

Corporate Resources

Service Area	Responsible Officer	Audit Recommendation	Priority	Implementation Date	Findings
Revenues and Benefits	Head of Revenues & Benefits	**Council Tax Liability, Discounts & Exemptions Audit 2018-19** A review of disregards should be undertaken	Low	January 2020 June 2022 **October 2023**	**Not Implemented:** Due to resources and the impact of COVID-19 recovery on the team, this recommendation has not yet been implemented. Some reviews were started, but competing demands on the team meant that these were not completed. Work is ongoing to implement modules within the Citizen Access portal which will allow the department to fully automate the process of reviews. All discounts/exemptions and disregards will be reviewed on a rolling annual period once the module has been introduced. New implementation date of October 2023.

Revenues and Benefits	Head of Revenues & Benefits	**DHP Audit 2019-20** An independent verification check should be carried out on a sample of DHP applications (10% of total applications received). This check should include a recalculation of the income and expenditure spreadsheet used by the assessors.	High	June 2020 **April 2022**	**Implemented:** DHP applications are now independently verified as follows: • A check sheet/memo has been introduced to log decisions. • The Head of Revenues and Benefits reviews each memo. • All claims are recorded in a spreadsheet and stored on One Drive to allow the Head of Revenues and Benefits access to approve or query the application. • Regular meetings are held between the DHP officer and Head of Service to discuss applications. • A system (Citizen Access) has been obtained to automate the process with parameters set to acceptable outgoings in line with the policy. • A sole officer now deals with all cases to ensure consistency. • Budget monitoring is completed on a monthly basis to ensure sufficient funds are available.

Revenues and Benefits	Head of Revenues & Benefits	**DHP Audit 2019-20** Consideration should be given to introducing performance reporting in respect of DHPs. This should be in consultation with the Lead Member for Finance and Asset Management. Performance reporting should include recovery of overpayments.	Medium	April 2020 April 2022 **November 2023**	**Partially Implemented:** • The Head of Revenues and Benefits completes monthly budget monitoring and collects data to report to DWP at the start of each month. • DHP spend is reported monthly to the Lead Member, although this doesn't include recovery of overpayments. The Head of Service confirmed that they will investigate this with a view to implementing the process for recovery of DHP awards where paid incorrectly. • The team is due to be restructured, with a new section which will concentrate solely on recovery of debts within the service.
Corporate Resources	Director of Corporate Resources & Executive Director	**New Income System Audit 2018-19** The Council should comply with the Payment Card Industry Data Security Standards and in this respect should give consideration to:- • the transaction process relating to phone payments, -payments taken at the reception desk • the physical environment in which card transactions are handled • Undertaking a PCI-DSS compliance certification • staff members taking payments when working from home	Medium	June 2021 **April 2022**	**Implemented:** The council has completed a PCI DSS compliance validation and a copy of the compliance certificate was provided.

Audit and Governance	Head of Audit and Governance	**Complaints 2022-23** To ensure a complete record of each complaint is held within the Liberty Create Portal, Operational Managers should be required to record any evidence relating to lessons learnt within the system. Where a lesson learnt has not been implemented, a note should be placed on the complaint file explaining the reason for this.	Medium	**December 2022**	**Implemented:** As part of the complaints training which took place on 20 and 21 June 2023, officers were reminded that any evidence relating to lessons learnt must be recorded within the complaints system. Moving forward this will be spot-checked by the Corporate Services Officer.
Audit and Governance	Head of Audit and Governance in conjunction with the Corporate Services Officer	**Complaints follow up 2022-23** Consideration could be given to amending the Complaints system to: • prompt staff to meet all five criteria required by the Complaints Policy • allow multiple selections to be made in the 'remedy' drop down menu and supported with: • refresher training for staff who are responsible for responding to complaints	Medium	**August 2023**	**Partially implemented:** The five criteria mentioned in the Complaints Policy is still to be highlighted on the complaints system for all managers to see when they are responding to their complaints. This is being built into the system. The complaints system has been updated and now allows officers to make multiple selections from the 'remedy' drop down menu. Complaints training took place on 20 and 21 June 2023 for those officers who are responsible for responding to complaints.

People, Culture and Performance

Service Area	Responsible Officer	Audit Recommendation	Priority	Implementation Date	Findings
People, Culture and Performance	HR/OD Manager in conjunction with CFEU	**Serious and Organised Crime Framework (HR) Audit 2018-19** An investigation should be completed into the availability of providing training to appropriate staff to identify indicators of Officers working under duress or potential corruption.	Low	April 2020 **July 2022**	**Implemented:** The recent introduction of a digital Governance and Compliance form, that all staff must complete annually, ensures that the council can identify and mitigate any conflicts. Furthermore, general fraud awareness has been raised as follows: • A workstream with Counter Fraud Unit and HR is in place to roll out online training (in addition to the in-house training previously provided). • Literature to be included in all new staff contracts/ starter information has been developed.
People, Culture and Performance	HR/OD Manager	**Serious and Organised Crime Framework (HR) Audit 2018-19** Consideration should be given to providing the HR team with training to identify fraudulent IDs and documentation	Low	April 2020 April 2022 **December 2023**	**Not Implemented:** This training is yet to be delivered. Discussions have taken place with the Counter Fraud Unit to deliver in-house training and a new implementation date of December 2023 has been agreed.

People, Culture and Performance	Associate Director: People, Culture and Performance	**Timesheet Recording and Administration of Annual Leave 2022-23** Managers should be asked to delete any leave / flexi records held electronically or in paper format for leavers as the retention schedule requires that records should be kept for the duration of employment. Action 1: Email reminder by 17 March 2023 for completion by end of March 2023	Medium	**March 2023**	**Implemented:** An email was sent to all managers asking them to delete all leave records they hold for employees who have now left the council. Going forward this will be digitally managed by MyHR.
People, Culture and Performance	Associate Director: People, Culture and Performance	**Timesheet Recording and Administration of Annual Leave 2022-23** HR should lead in facilitating a full reconciliation between employee annual leave records and the amounts carried over to My HR. This should include a review to ensure that timesheets have been configured correctly in terms of contracted hours. Action 1: Initially we will review the 16 annual leave records obtained by the Auditor and reconcile the balance carried forward to My HR.	High	March 2023 **December 2023**	**Partially Implemented:** All staff leave records, pre-dating the launch of the MyHR system, have been collated. The next step is to complete a reconciliation against the MyHR system. Time has not yet been set aside to complete this task due to lack of team availability. A new implementation date of December 2023 has been agreed.
People, Culture and Performance	Associate Director: People, Culture and Performance	**Timesheet Recording and Administration of Annual Leave 2022-23** HR should remind staff of the requirement to register on My HR.	Medium	**February 2023**	**Implemented:** All eligible staff are now set up on MyHR following chaser emails. Where any individual is not completing their records, the officer and their manager receive automated notifications.

| People, Culture and Performance | Associate Director: People, Culture and Performance | **Recruitment (Eploy) 2022-23** Paper-based HR records should be reviewed to confirm that they are being held in accordance with the Council's Data Retention Schedule 2019. All records should be allocated a retention period, with their disposal date clearly marked | Medium | March 2023 **December 2023** | **Mitigated:** There is a large, corporate piece of work due to take place to consider more widely the retention and disposal of records across the council. HR records will be a workstream included in this review, which will have visibility via the Programme Board and Information Governance and Security Board. |
| People, Culture and Performance | Associate Director: People, Culture and Performance | **IT Laptops 2022-23** Management should inform HR when a member of staff are due to leave so that IT can also be notified. | Low | **March 2023** | **Implemented:** An email reminding managers of the process was sent out following completion of the audit. The People, Culture and Performance team found that the process works well for contracted members of staff but has been less effective for agency staff. Discussions have recently been held to find an alternative and more effective method going forward. |

Resources

Service Area	Responsible Officer	Audit Recommendation	Priority	Implementation Date	Findings
Finance	Operational Managers	**Sundry Debtors Audit 2021-22** A further review of outstanding debt within each service area should be carried out to establish recovery action or to write off debts where appropriate. Proposed action should be documented against each debt	Low	April 2020 **July 2022**	**Implemented:** There has been a vast reduction in aged debts now that they are reported to senior management on a quarterly basis. A spreadsheet is now required to be completed detailing action taken to try and recover the debt.
Finance	Accounts Payable and Receivable Officer	**Sundry Debtors Audit 2021-22** Appropriate authorisation should be obtained by Finance where adjustments relate to a debt associated with a contractual agreement in place e.g., a service already delivered for an agreed price, a rent reduction etc. The authorisation should be checked against the current 'Authorised Signatory List'.	Medium	**December 2022**	**Not implemented:** The process of credit notes still requires review, to identify the best method for authorising credit notes and documenting this appropriately. A new implementation date of October 2023 has been agreed.
Finance	Associate Director of Finance	**Sundry Debtors Audit 2021-22** Progress against reducing the level of outstanding debt should be reported to the appropriate senior management body on a six monthly basis.	Medium	**November 2022**	**Implemented:** Outstanding debts are now reported to senior management on a quarterly basis.

Treasury Management	Associate Director of Finance	**Treasury Management 2022-23** There is inconsistency in the requirements for the retention of treasury management records, with the Data Retention Schedule, which should be the definitive guide, being non-prescriptive. The Finance Manager and Accounting Technician should seek clarification from the Internal Auditor and GDPR Officer so that they are clear about how long treasury management records should be held. Clarification should also be sought about how electronic treasury management records, which do not contain personal data are disposed of, for example how this is identified and who authorises its disposal.	Low	**December 2023**	**Mitigated:** There is a large, corporate piece of work due to take place to consider more widely the retention and disposal of records across the council. Treasury Management records will be a workstream included in this review, which will have visibility via the Programme Board and Information Governance and Security Board.
Finance	Associate Director of Finance	**Creditors Audit 2021-22** To investigate with CIVICA the 'change view process' relating to failed BACS payments and other creditor changes in order to ensure that the segregation of duties between the officer raising the change and the officer authorising the change is consistently demonstrated within the system.	Medium	March 2023 **January 2024**	**Partially Implemented:** A request has been raised with CIVICA to investigate this query, however to date, a response and resolution has not been received. Further contact will be made, and a new implementation date of January 2024 has been agreed.
Treasury Management	Associate Director of Finance	**Treasury Management 2022-23** It is good practice to operate version control on documents so that users are confident that the information contained within the document is accurate and up to date. It is therefore recommended that the version date, and date for next review is shown. It is recommended that the Treasury Management Policy is reviewed and confirmed as current on an annual basis.	Low	March 2023 **September 2023**	**Not Implemented:** This recommendation has not been implemented at this time, due to waiting on our Treasury Adviser to issue a new template following required changes. The current policy will be amended in line with the revised template, approved, and dated accordingly. A new implementation date agreed of end of September 2023.

Treasury Management	Associate Director of Finance	**Treasury Management 2022-23** It is recommended that the bank is notified of authorisers who have left the Council or changed their names.	Low	**March 2023**	**Implemented:** Any leavers or name changes have been notified to the council's new bank, Lloyds. A check confirmed that those that had recently left had been removed from the authorisers, e.g., Corporate Director.

Transformation

Service Area	Responsible Officer	Audit Recommendation	Priority	Implementation Date	Findings
Transformation	Associate Director Transformation	**Project Management Framework Audit 2018-19** Training on the project management framework, including risk management, should be provided to all officers involved in project delivery. Formal project management training should also be offered where appropriate	Medium	October 2020 **April 2022**	**Implemented:** The Corporate Services Officer delivered training to Programme Board following the transition from Sharepoint to Teams. Moving forward, this will be delivered annually given the regular change in membership and the importance of understanding each element of the project management framework.
Transformation	Associate Director of Transformation	**Bulky Waste 2022-23** Tighter verification is adopted within Customer Services in relation to checking current benefit claims.	Medium	**November 2022**	**Implemented:** The Customer Services team access the Revenues system, NEC, to confirm there is a current and open benefit claim for the customer when booking a Bulky collection. Whilst the team do not have access to the benefit details screen in line with data protection requirements, they are still able to identify an open benefit claim without having to see the claim itself.
Transformation	Business Transformation Manager	**Bulky Waste 2022-23** The base cost for bulky waste items should be reconfigured within Liberty Create to ensure that charges are being applied correctly in all cases.	Medium	**December 2022**	**Implemented:** Confirmation was provided that the system has been updated to reflect the correct base cost for bulky waste items.

Transformation	Business Transformation Manager	**Bulky Waste 2022-23** Parameters should be set within the Liberty Create system to ensure that data is 'hidden' on the back-office system and iPads within an appropriate timeframe once Orchard mark a collection as completed.	Medium	**January 2023**	**Implemented:** Confirmation was provided that the system has been updated to 'hide' any collections completed more than 14 days prior, and this has been applied to the orchard interface.