

Audits

Audit: Garden Waste 2023/24

Introduction:

The Garden Waste Club is a service provided by the council with fortnightly collections of garden waste through kerbside collections of a brown wheelie bin. The service is an annual membership, running from April to March, and is currently charged at £52 per year. A review of the service was completed in 2018-19 in which a sticker system was introduced to tighten measures on those who were getting a service without paying the subscription. An audit of the implementation of the sticker system was completed in 2018-19 and reviewed the key risks.

This audit will focus on the renewal process for issuing reminders, taking payments, and ensuring that the process is up and running for the new year, providing a smooth service for customers.

Risk identified:	Level of Control:	Overall opinion:	Recommendations:
<p>Legislative and Compliance</p> <p>LPC1: Retention of data does not adhere to the Council's retention schedule and therefore the service is in breach of GDPR regulations leading to the possibility of prosecution/fine.</p>	Reasonable	<p>Garden waste subscription and renewal data is accessed and managed via the council's Liberty Create system. The supporting database is provided by Amazon Web Services (AWS) and information is retained here for one year, although there was some discussion about extending this time frame to enable an overlap of details between the renewal periods.</p> <p>The corporate retention schedule makes reference to the garden waste data being stored on Firmstep, which is a historical system, no longer used by the council. Therefore, the retention schedule requires updating to reflect the change in where this data is held. It is acknowledged that there is a corporate piece of work due to take place to consider more widely the retention and disposal of records across the council, any updates required to the retention schedule will be included in this review, which will have visibility via the Information Governance and Security Board. A separate recommendation has therefore not been made at this time.</p> <p>Appropriate access controls were found to be in place with a limited number of staff having access to the system and associated data, as per the requirements of their role.</p>	None

<p>Operational</p> <p>OP1: Renewal letters are not issued promptly and result in:</p> <ul style="list-style-type: none"> •An increase in contact from customers which cannot be met by the staffing available. •Extended grace period providing a period of free collections for those not renewing, resulting in loss of income for the council. •A delay in receipt of the stickers, resulting in potential additional queries, missed bins, and subsequent reputational damage. 	<p>Reasonable</p>	<p>The council's garden waste service runs from 1 April to 31 March each year, with the renewals process beginning in late February/ early March. Customers are able to renew their subscription online, via telephone or via post. The renewal notices encourage customers to renew online via the council's website and it is encouraging to see that at the time of the audit, 84% of orders had been placed via this method.</p> <p>The audit confirmed that once a customer renews their subscription, there is a reconciliation process in place which verifies that the payment has been successful, prior to the garden waste sticker being issued. The council uses a third party to produce and post these stickers.</p> <p>To help manage customer contact, renewal notices are segregated and sent out in batches. These are followed up with reminders. A final reminder notice was sent to existing garden waste customers on 15 May 2023. This year 20,287 orders have been placed, totalling 21,302 stickers. When compared with the 2022-23 figures of 19,682 orders, this is an increase of over 600 orders.</p> <p>Discussions during the audit established that the renewal process had faced some unanticipated delays due to staff absence. As a result of this, the grace period during which bins could be collected without a new sticker, was extended from 2 weeks to 4 weeks. On the basis that the subscription is not paid per collection, if the customer renewed during the grace period there was no loss of income. However, if customers did not renew, they will have potentially received additional collections free of charge. Given that there has been an increase in orders for the garden waste service this year, this is not considered significant.</p> <p>This has been recognised by the Waste and Recycling team, who gave verbal assurance that a lessons learnt meeting is due to take place to ensure contingencies are in place for next year's renewals process.</p> <p>A technical issue also arose between the payment connector (Adelante) and the Liberty Create system whereby reconciled payments were not being identified. This meant a delay in successful payments being confirmed and therefore the instruction was not sent to the printers for stickers to be printed and issued promptly. Although the issue was identified and rectified, it did</p>	<p>None</p>
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		<p>result in a delay of up to 11 days between the payment being received and the instruction being sent to the printers.</p> <p>On discussion with the Business Transformation Team, who support this aspect of the renewals, it was confirmed that the intention is to review the process and consider introducing a new payment connector to reduce the issues faced during this year's renewals.</p> <p>In addition, it is noted that the council has recently entered into a new contract for producing and printing the stickers and the process may be amended i.e., discussions are ongoing as to whether addresses will continue to be printed on stickers.</p> <p>Given the planned reviews and changes to address the issues identified, a recommendation has not been made at this time; however, the findings of the audit should be taken into consideration when carrying out the review.</p>	
<p>Economic and Financial</p> <p>EF1: loss of income due to fraudulently issuing stickers.</p> <p>EF2: increased expenditure due to overcharges for stickers printed.</p>	<p>Reasonable</p>	<p>Blank stickers are retained at the Public Services Centre to be issued on the odd occasion when stickers cannot be ordered through the normal means. A blank sticker may be issued in instances where the address is not recognised on the system; this can include village halls or unusual addresses. A blank sticker may also be issued by the Customer Services team in exceptional circumstances where a customer requests a sticker immediately as there's has not arrived.</p> <p>The Customer Services team hold the stock of blank stickers and maintain a record of when these are issued. During the audit it was established that these stickers are stored in both the reception area and customer services cupboard, which is left open throughout the day.</p> <p>Furthermore, no current stock take is carried out to account for the stickers and a review of the records held found that information is not being consistently recorded i.e. to state why a sticker has been issued. Therefore, given the value of these stickers (£52 each), a stock take was completed as part of the audit and a check sheet introduced. This found that at the time of the audit, a total of 239 stickers were being held, with a total value of £12,428.</p>	<p>R1:</p> <p><u>Recommendation priority:</u></p> <p>Medium</p> <p><u>Recommendation Details:</u></p> <p>On receipt of any Garden Waste stickers being held at the council offices, these should be verified to confirm that the correct number of stickers have been received. A stock check should be completed, and any stickers issued from the stock should be recorded and note the reason it is being issued, who is issuing it and who is receiving the sticker. Any</p>

		<p>It is therefore recommended that upon receipt of any garden waste stickers held at the council offices, these should be held securely, verified to confirm that the correct number have been received, a stock check completed, and any stickers issued from the stock be recorded to note the reason for issue [R1].</p> <p>During the audit a sample of invoices for the cost of printing and dispatching the stickers were reviewed. A recalculation of the invoice amount against the goods received found very minimal variances which are not considered to be material (less than £3). The invoices were found to have been promptly paid and accurately coded on the general ledger.</p>	<p>stickers stored at the council should be kept securely and accounted for.</p> <p><u>Implementation date:</u> November 2023</p> <p><u>Responsible Officer:</u> Senior Customer Services Advisor</p>
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Audit: Disabled Facilities Grants 2023/24

Introduction:

A Disabled Facility Grant is a grant that can help pay for essential housing adaptations for disabled people to live independently and safely at home. It is available from local councils and is based on assessed need and is means tested for eligibility, although applicants who are in receipt of certain benefits may automatically qualify. It can be used by people of all ages and in all housing tenures, but tenants may require their landlord's permission. The grant can pay for changes that the council considers necessary, reasonable, and practical and may include:

- Providing ramps to allow a person to get in and out of their house.
- Stair lifts.
- Level access showers for people who cannot use a conventional shower or bath.

To apply for a grant, it is necessary to first be assessed by an occupational therapist from Gloucestershire County Council. They work with the applicant to establish if a major adaptation to their home is the best solution for their needs.

The maximum grant value is £30,000 and the Council's annual budget is £800,000.

The audit will review the processes to gain assurance that grants are authorised, comply with policy, where appropriate are means tested, works are adequately monitored, and expenditure approved.

Risk identified:	Level of Control:	Overall opinion:	Recommendations:
<p>Legislative and Compliance</p> <p>LPC1: Retention of data does not adhere to the council's Corporate Retention Schedule and therefore the service is in breach of GDPR regulations, leading to the possibility of prosecution/fine.</p> <p>LPC2: Written procedures in respect of administration of disabled facility grants do not cover key areas and are not accessible to key staff.</p>	<p>Reasonable</p>	<p>The primary database for documentation relating to Disabled Facilities Grants (DFG's) is Uniform. The council's corporate data retention schedule specifies that the retention period for this documentation is 13 years.</p> <p>It was confirmed during the audit that records are held in excess of this, some dating back to 2007, with further records dating back to 2005 held in hard copy, some of which are duplicated on the Uniform system.</p> <p>It is acknowledged through discussions with the Environmental Health team that the current retention period of 13 years may not be sufficient to take into account the requirement to review and identify any previous applications or grants awarded. There is however a corporate piece of work due to take place to consider more widely the retention and disposal of records across the council, DFG retention periods will be included in this review which will have visibility via the Information Governance and Security Board. A separate recommendation has therefore not been made at this time.</p> <p>In terms of procedures and guidelines, the audit confirmed that these are in place, cover all key areas in sufficient detail and are available to all key staff. Furthermore, internal procedures were found to accurately reflect government guidance and requirements.</p>	<p>None</p>

<p>Economic and Financial</p> <p>EF1: Disabled Facility Grants may be awarded to applicants who do not meet the required conditions.</p>	<p>Substantial</p>	<p>During the audit a sample of 10 Disabled Facilities Grant payments, made within the 2022/23 financial year, were tested. This concluded that for each of the payments made, all necessary steps had been undertaken and there was appropriate evidence to support this.</p> <p>In all cases sampled:</p> <ul style="list-style-type: none"> - The applicant met the grant criteria. - The application was processed in a timely manner. - Relevant documentation was received - The required number of quotes were obtained - The correct amount had been paid and appropriately authorised. - Necessary checks had been carried out to ensure the work had been completed, in line with agreed plans and to a satisfactory standard. <p>In instances where the payment selected in the sample was not for the whole value of the grant, and other interim or final payments had been made, assurance was obtained that the total value of the payments were accurate and in accordance with the value of quotes received.</p> <p>Whilst carrying out the audit testing it was identified that there is currently no standard document naming protocol in place. Due to the volume of documentation relating to some of these grants, this makes the process of locating and retrieving specific information time consuming. In many cases, quotes are embedded within emails saved within the Uniform system with no indication of the subject matter or type of information within. Therefore, to achieve efficiencies and ensure ease of retrieval when assessing these grants, a more consistent approach to the document management is recommended [R1].</p>	<p>R1</p> <p><u>Recommendation priority:</u> Low</p> <p><u>Recommendation Details:</u> To improve efficiency in identifying documentation and information, items saved onto Uniform should be named in a more consistent and transparent manner.</p> <p><u>Implementation date:</u> March 2024</p> <p><u>Responsible Officer:</u> Head of Environmental Health</p>
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<p>Technical</p> <p>T1: Disabled Facility Grants may be accessed and amended fraudulently or erroneously.</p>	<p>Substantial</p>	<p>Information relating to Disabled Facilities Grants is stored on the 'Housing Assistance' module of Uniform. During the audit a list of users who have access to this module was obtained. This identified 8 users that no longer work for Tewkesbury Borough Council, with 2 of these having left as far back as 2018 and 2019.</p> <p>Assurance was obtained that access to the council's network had been revoked for these former members of staff and that they would therefore be unable to access Uniform, or any other council systems. This mitigates the risk that former employees could access sensitive or confidential information after they have left the council. However, as part of a strong internal control environment, a process should be in place to ensure that users are be removed from the Uniform module when they leave [R2].</p>	<p>R2</p> <p><u>Recommendation priority:</u> Low</p> <p><u>Recommendation Details:</u> Regular checks should be undertaken to confirm that users of the module in Uniform that allows access to Disabled Facility Grant information remain current and that access rights are still appropriate.</p> <p><u>Implementation date:</u> March 2024</p> <p><u>Responsible Officer:</u> Head of Environmental Health</p>
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Audit: High Street Heritage Action Zone 2023/24

Introduction:

Tewkesbury High Street Heritage Action Zone (HSHAZ) is a Historic England initiative to breathe new life into the town centre. It aims to make Tewkesbury a more desirable place for businesses, visitors, investors and local people by restoring and enhancing the historic local character of the town centre area. Jointly funded by Historic England and Tewkesbury Borough Council (TBC), the Shop Front and Façades Grant Scheme provides an opportunity for property owners, and lessees with repairing leases, to invest in the repair and restoration of their properties.

The grant scheme seeks to improve the appearance and condition of the properties along the High Street, Barton Street and Church Street, as well as bringing vacant or under-utilised buildings back into use. To be eligible for grant funding, buildings must be located within the Tewkesbury's HSHAZ area and be included on the Tewkesbury HSHAZ approved Schedule of Buildings.

The scheme is open from September 2021, and will close to new applicants from 1 September 2023, to enable grant funded work to be completed and claims submitted by 16 February 2024, when the scheme finishes. All grant funded work must be completed, and claims made, within 12 months of the date of the grant offer letter, or by Friday 16 February 2024, whichever is earlier.

The funding available is limited and will be administered on a first come, first served basis. Funding offered is currently up to 75% for the works to shop fronts and facades and will be kept under review over the course of the scheme.

The Council's Head of Development Services was responsible for making funding decisions in liaison with the HSHAZ Grants Panel, which convenes at least quarterly, until 1st July, when it became the responsibility of the Director of Communities. As a discretionary grant scheme there will be no right of appeal for unsuccessful applications, and in all cases the decision as to whether any works or costs proposed are eligible for grants shall be at the sole discretion of the council and/or Historic England.

This audit will concentrate on Shop Front and Facades grants and review the project management and governance arrangements of the scheme plus the delivery of the individual work streams and confirmation that overall grant conditions are adhered to.

Risk identified:	Level of Control:	Overall opinion:	Recommendations:
<p>Legislative and Policy Compliance</p> <p>LPC 1: Retention of data does not adhere to the Council's retention schedule and therefore the service is in breach of GDPR regulations leading to the possibility of prosecution/fine.</p> <p>LPC2: The Council does not have written procedures in respect of the administration of the scheme that covers key areas and is accessible to key staff.</p>	<p>Reasonable</p>	<p>The audit identified that the council's corporate data retention schedule does not currently make reference to the High Street Heritage Action Zone and associated documentation.</p> <p>It is acknowledged that a corporate piece of work is due to take place to consider more widely the retention and disposal of records across the council. The retention and disposal requirements for HSAZ records will be included in this review, which will have visibility via the Information Governance and Security Board. A separate recommendation has therefore not been made at this time.</p> <p>Discussions with the Heritage Action Zone Programme Manager gave assurance that they are mindful of the need to consider how documents are stored and disposed of, and when necessary they will discuss this with Historic England.</p> <p>Although the audit established that written procedures for the scheme have not been established, the scheme itself is very prescriptive. The council has also issued Grant Scheme Guidance, which sets out eligibility criteria for grants and the process to be followed. Additionally, the Scheme Application form reflects the steps outlined in the guidance and ensures that all key areas are covered and provides a checklist showing the information and documentation required. This is therefore considered to be sufficient.</p>	<p>None</p>

<p>Operational</p> <p>O1: A formal partnership agreement has not been agreed between the Council and Heritage England, meaning that governance arrangements are not sound.</p>	<p>Substantial</p>	<p>A formal partnership agreement is in place between the council and The Historic Buildings and Monuments Commission for England (Historic England), signed on 29 June 2020.</p> <p>The agreement outlines the background to the HSHAZ programme, explaining that this programme forms part of the wider historic high streets fund announced by the Government in 2018. It also describes its purpose as being to help local leaders implement bold new visions to transform their town centres and make them fit for the future. It confirms that it is a four-year programme.</p> <p>Key definitions and interpretations are clearly defined and confirms that the Council should publicise the grant scheme for the period of the programme. The document also outlines the administration of the scheme and the Council's responsibilities.</p> <p>The agreement sets out conditions where it is necessary to obtain approval from Historic England, prior to approving a grant, at paragraph 15 of the agreement, such as:</p> <ul style="list-style-type: none"> • Property is owned by an elected member. • Contribution from Historic England is over £50,000. • Funding public realm works. • Properties owned by the Council, etc. <p>In addition to the Partnership agreement, the council has produced a Governance Model, which confirms more specifically the roles and responsibilities of respective parties, meeting and reporting arrangements and the decision-making process in relation to awarding grants.</p>	<p>None</p>
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<p>Social, Political and Ethical</p> <p>SPE1: HSHAZ grants may be awarded to applicants who do not meet the required conditions.</p> <p>Economic and Financial</p> <p>EF1: Grants may be awarded without the financial supporting documentation being submitted.</p>	<p>Reasonable</p>	<p>The scope of this audit concentrated on Shop Front and Facades grants and a review of the governance arrangements of the scheme.</p> <p>At the time of the audit, out of a total of £87,447.41 grants paid under the High Street Heritage Action Zone scheme, £42,487.50 had been spent to date on shop fronts and façades.</p> <p>In order for a grant to be considered for eligibility and ultimately awarded, it is necessary for prescribed information and documentation to be provided to the council. This is set out in the council's Grant Scheme Guidance and additionally, on the grant application form.</p> <p>To confirm that all relevant information and documentation had been received, a sample of 6 applications were reviewed. 3 of these had resulted in a grant payment, 2 were in the process of being reviewed and approved and 1 was withdrawn as they were granted alternative funding. Whilst the majority of the information required was present, audit testing resulted in the following findings:</p> <ul style="list-style-type: none"> • In one case evidence of buildings insurance had not been provided. • In one case evidence of contractor insurance had not been provided. <p>A checklist is used to record information and documentation received and it is considered that this was an oversight, and a recommendation is therefore not appropriate.</p>	<p>None</p>
<p>Technology</p> <p>T1: Shop Front and Façades Grant documentation may be accessed and amended fraudulently or erroneously.</p>	<p>Substantial</p>	<p>Information and documentation in respect of the High Street Heritage Action Zone scheme is held on Word, Excel, Access and Outlook.</p> <p>There is assurance that access to these documents is restricted to the High Street Heritage Action Zone Programme Manager and is not at risk from inappropriate access.</p>	<p>None</p>

UK Shared Prosperity Fund 2022/23- 2024/25

Summary

In April 2022, the government established the UK Shared Prosperity Fund as part of their levelling up agenda. The government envisioned that the country be levelled up by increasing opportunity and prosperity by overcoming geographical inequalities. They also wanted to encourage people's pride in the places they live, empowering local leaders and communities to make local decisions.

To do so, the government introduced the UK Shared Prosperity Fund for councils to invest in their constituency. The government allocated a total of £2.6 billion to the fund nationally, with £1,011,978 being allocated to Tewkesbury Borough Council between 2022-23 and 2024-25. To access this fund, each Local Authority was required to submit an investment plan, to outline how the council would allocate the funding to support these aims. The council submitted an investment plan in line with the deadline of August 2022.

The Head of Economic and Community Development provided a copy of the investment plan. The plan makes reference to the Council Plan 2020-2024 and its emphasis on promoting sustainable communities and a sustainable environment. Several key challenges were outlined in the plan, including those faced by; communities and place, supporting local business, and people and skills. The challenges within these areas were detailed, and subsequent interventions were outlined on how to tackle these challenges.

A payment of £142,813 was received at the start of 2023, and £15,000 of this allocation was transferred to the capital grant allocation, in line with the investment plan. As part of the UKSPF guidance, up to 4% of the total allocation can be used for the administration of the fund, and at this time a UKSPF Programme Support Officer has been employed to facilitate the fund, as part of the 4% administration costs. Budget monitoring should ensure that the 4% is not exceeded.

Within the payment received at the start of 2023 was a capacity payment; a one off lumpsum payment of £20,000 on top of the council's allocation to aid preparatory work, including assistance in developing the investment plan. There are no conditions as to how the £20,000 can be spent, but the council will be required to outline how the money was spent in subsequent reporting. Any remaining funding in the capacity payment can be used towards the administration costs for the fund.

A second fund, called the Rural England Prosperity fund, builds on and is complementary to the UKSPF. This fund is a 'top up' of the UKSPF for local authorities in England in more rural areas which face their own challenges. This fund required an additional addendum to the UKSPF investment plan, once again outlining the intended use and expected outcomes for the funding. An allocation of £400,000 was awarded to Tewkesbury Borough Council. This fund is intended to be specifically used for capital projects, and administration of the grant funding can only be absorbed from the 4% administration funding accessible from the UKSPF.

A future audit will look to consider the project monitoring and expenditure of the fund to ensure compliance with the council's investment plan and fund prospectus.

Recommendations Rating

Priority:		Definition:
1	High	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; 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.
2	Medium	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 be resolved within a 6-9 month timescale.
3	Low	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.

Level of control

Level of control:	Definition:	Guidance:
Substantial	Substantial assurance- A sound system of governance, risk management and control exists, with internal controls operating effectively and being consistently applied to support the achievement of objectives in the area audited.	No audit recommendations or no more than 3 low priority (3) recommendations.
Reasonable	Reasonable assurance- There is generally sound system of governance, risk management and control in place. Some issues, non-compliance or scope for improvement were identified which may put at risk the achievement of objectives in the area audited.	No more than 2 medium priority (2) recommendations, possibly with some low (3) recommendations.
Limited	Limited assurance- Significant gaps, weaknesses or non-compliance were identified. Improvement is required to the system of governance, risk management and control to effectively manage risks to the achievement of objectives in the area audited.	Between 1 and 3 high priority (1) and possibly several other priority recommendations OR 3 or more medium (2) recommendations.
No Assurance	No Assurance- Immediate action is required to address fundamental gaps, weaknesses or non-compliance identified. The system of governance, risk management and control is inadequate to effectively manage risks to the achievement of objectives in the area audited.	4 or more Priority 1s OR 6 or more medium priority (2) recommendations.