





Outstanding Audit Recommendations

	Recommendation reviewed and found not implemented
	Recommendation reviewed and found to be partially implemented
	Recommendation reviewed and found to be implemented
	Recommendation reviewed and found to be mitigated

Communities

Service Area	Responsible Officer	Audit Recommendation	Priority	Implementation Date	Findings
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.	Medium	February 2023 November 2023	Implemented: The increase in charges has now been formalised, this was progressed via One Legal. Documentation was provided, signed by both the Head of Waste and Recycling and the Director of Orchard Recycling Ltd, confirming that the prices had been agreed.
Waste and Recycling	Head of Waste and Recycling in conjunction with Associate Director of Transformation	Bulky Waste 2022-23 The process for bulky waste refunds should be enhanced as follows: <ol style="list-style-type: none"> 1. A sample of check of refunds is undertaken by the Customer Services Team Leader. 2. Information should be added to the council's bulky waste collection webpage advising how to request a refund. 	Low	December 2023	Implemented: The council's website now includes information on when and how a bulky waste refund can be requested. Verbal assurance was obtained that for all bulky waste refunds, these are now discussed with the Customer Services Team Leader before being processed. It was agreed that moving forward this approval will be documented within the payment system to record when approval was obtained and the reason for refund.
Waste and Recycling	Head of Waste and Recycling	Bulky Waste 2022-23 Progress reviews with Orchard should be formalised to demonstrate regular contract monitoring. Discussions should include: <ol style="list-style-type: none"> 1. A review of Key Performance Indicators 	Medium	April 2023 December 2023	Implemented: The Head of Waste and Recycling provided minutes of a meeting held in September 2023, in which the points raised in the recommendation had been addressed.

		<p>2. Total number of items recycled to be included on the monthly statistics submitted by Orchard.</p> <p>3. Verification of the vetting and safeguarding arrangements in place</p>			
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Corporate Resources

Service Area	Responsible Officer	Audit Recommendation	Priority	Implementation Date	Findings
Asset Management	Head of Asset Management/ Asset Management Team Leader	<p>Car Parks 2022-23 The council's website should be updated to reflect the correct number of disabled bays available at Back Lane, Oldbury and Vineyards car parks.</p> <p>The website should also be updated to include the car parks schedule, which details permit charges per car park.</p>	Medium	December 2023	<p>Implemented:</p> <p>A check against the council's website found that the webpages now have the correct number of disabled bays listed for the 3 car parks in question.</p> <p>It was also confirmed that the website has been updated to detail parking permit charges for each of the relevant car parks.</p>
Asset Management	Cemetery and Asset Management Support Officer	<p>Cemeteries 2022-23 Digitalisation of cemetery records should seek to confirm that the records are accurate and complete. This would negate the requirement for paper-based records to be held.</p> <p>To ensure the work is completed promptly, and to assist with the digitalisation project, it is recommended that preparatory work including the review of current records is undertaken in the interim. This might include confirmation that the paper maps accurately reflect the plots and memorials in the cemeteries.</p>	Medium	December 2023	<p>Not implemented:</p> <p>The digitalisation project is one that the Business Transformation Team will be involved in delivering in-house. However, due to competing demands and priorities, this has not been completed at this time. The Business Transformation Team Manager and the Cemetery and Asset Management Support Officer agreed that a revised implementation date of December 2024 would be feasible.</p> <p>Accuracy of the information entered into the system will be completed as part of the project, and a review of current records held will be undertaken as part of the corporate retention project which is about to commence.</p> <p>New implementation date: December 2024</p>

People, Culture and Performance

Service Area	Responsible Officer	Audit Recommendation	Priority	Implementation Date	Findings
People, Culture and Performance	Associate Director: People, Culture and Performance	<p>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.</p> <p>Dispose of paper records held in historic paper files held by HR on site as part of the review and digitisation of employee files. This is a significant task which will be managed by HR.</p>	Medium	October 2023	<p>Partially implemented:</p> <p>Managers have been instructed to dispose of all records for leavers. Compliance with this will be verified as part of the corporate retention project.</p> <p>The process of getting all paper files held electronically is underway, however due to the complexities of each different file type having varying retention periods, this is a time consuming, manual process.</p> <p>The current resource constraints within the team are also recognised as delaying progress with this recommendation.</p> <p>New implementation date: October 2024.</p>
People, Culture and Performance	Associate Director: People, Culture and Performance	<p>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.</p> <p>Initially review the 16 annual leave records obtained by the Auditor and reconcile the balance carried forward to My HR.</p>	High	March 2023 December 2023	<p>Partially implemented:</p> <p>In 2022, line managers were sent a breakdown of the information their staff had inputted into MyHR (work pattern, flex and leave remaining) and asked to check against their records and make HR aware of any issues or records which did not match.</p> <p>The annual leave records, as they stood at the time of launching MyHR, have been collated. However, there has been no capacity in the team since this point to reconcile the records.</p> <p>New implementation date: October 2024.</p>
People, Culture and Performance	HR/OD Manager	Serious and Organised Crime Framework (HR) Audit 2018-19	Low	April 2020 April 2022 December 2023	Not implemented:

		Consideration should be given to providing the HR team with training to identify fraudulent IDs and documentation.			This has not been looked into at this time. The team will look into training opportunities available within 2024 with the new budget available from April. New implementation date: October 2024.
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Place

Service Area	Responsible Officer	Audit Recommendation	Priority	Implementation Date	Findings
Planning	CIL Manager	Community Infrastructure Levy 2022/23 CIL records held on Uniform should be reviewed and disposed of in line with retention requirements.	Medium	December 2023	Mitigated: The CIL Manager confirmed that this has not been implemented at this time. A review of all records held across the council will be undertaken as part of the corporate retention project which is due to commence. This will encompass CIL records held on Uniform and will include appropriate deletion in line with retention requirements.

Resources

Service Area	Responsible Officer	Audit Recommendation	Priority	Implementation Date	Findings
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	Implemented: The Associate Director of Finance confirmed that the new Treasury Officer updated the policy and dated it 09.10.23. A copy of the policy was provided. This will be reviewed on an annual basis.

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 October 2023	Implemented: The Associate Director of Finance confirmed that the process has now been enhanced so that any credit notes for invoices now have to have an email confirmation from an authorised signatory to agree the credit and this is added to the 'notes' section on the credit note.
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Transformation

Service Area	Responsible Officer	Audit Recommendation	Priority	Implementation Date	Findings
Garden Waste	Senior Customer Services Advisor	Garden Waste 2023-24 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 stickers stored at the council should be kept securely and accounted for.	Medium	November 2023	Implemented: Stock checks are now carried out on a quarterly basis, so as to identify any variances throughout the year. The garden waste stickers were found to now be stored securely in the customer services locker and a comprehensive record kept of any stickers being issued from that stock.