

Service	Audit Title	Recommendation	Priority	Date in final report	Audit opinion on client response	Revised Target Date
Finance	Income Collection - Web and Telephone	Exchequer Services should liaise with the Land Charges Manager in order to provide an online payment facility for the service	Low	31/07/2015	Implemented	
Finance	Direct Debit / Standing Order	Remove or replace the out of date How to Pay.pdf <a href="http://finance.tmbc.gov.uk/assets/SLS/HowtoPay_pmd_v2.pdf">http://finance.tmbc.gov.uk/assets/SLS/HowtoPay_pmd_v2.pdf</a>	Low	30/06/2015	Implemented	
Finance	Direct Debit / Standing Order	The Principal Revenues Officer should conduct a sweep of the suspense account to write on any unidentified payments older than six years (prior to 31st March 2009) and repeat annually to avoid funds remaining on the suspense account indefinitely.	Medium	30/06/2015	Awaiting clarification	
Finance	VAT	Introduce arrangements to monitor credit notes or refunds for lease vehicles returned as early termination.	Low	31/05/2015	Implemented	
Finance	VAT	Perform follow up checks to ensure that World Pay is not being entered as EU when they are supplying a GB VAT registration number	Low	31/05/2015	Implemented	
Finance	VAT	Obtain advice from the Council's VAT advisory service, LAVAT, on how to handle incorrect invoices received.	Low	31/07/2015		30/09/2015
Finance	VAT	Send a guidance note to relevant staff reminding them of the importance of being able to reclaim VAT and what is required for the Council to be able to do this, especially in the case of Credit Card transactions. At the same time include details of all information required to appear on Credit Notes.	Low	30/06/2015		30/09/2015
Finance	VAT	Amend mileage claim and VAT spreadsheets, using conditional formatting to highlight potential anomalies.	Low	30/06/2015	Implemented	
Central	Audit Follow Up - Mobile Phones	The TMBC Mobile Phones Policy should be drafted with mention being made to the Unified Communications System and the impact mobiles have on the Emergency Plan.	High	31/07/2015	Awaiting clarification	
Central	Audit Follow Up - Mobile Phones	The spreadsheet maintained by Central Services Administration to aide coding of mobile telephone bills should be updated to reflect current users.	Medium	31/07/2015		30/09/2015
Finance	Procurement	The contract with BPS Chartered Surveyors should be reviewed; if it is felt that they still offer best value for money for the Council then a waiver should be obtained from the Statutory Officers every 3 to 5 years by presenting an appropriate business case. If it is felt that they no longer offer best value, or are unsure of this, then three written quotes should be obtained as per the current Contract Procedure Rules.	Low	30/06/2015		15/09/2015
Finance	Procurement	Either amend/remove the wording of the Procurement Strategy (15.1/15.2) about performing a skills audit or perform an ongoing skills audit/review.	Low	30/06/2015	Implemented	
P, H & EH	Housing and Financial Assistance	Introduce arrangements for Finance to contact Housing when recovering / considering write-offs relating to Housing financial assistance to make best use of the relationship Housing have with their customers.	Medium	31/07/2015	Implemented	
P, H & EH	Housing and Financial Assistance	Amend the application form to state any relationship with, rather than just related to, a Council Member or Officer and instigate the requirement for case officers to declare non-interest as well as interest on each case they handle.	Low	30/06/2015	Implemented	
Central	Complaints Handling	Include reports, with an appropriate level of detail, on complaints and resolutions as a standing agenda item at service level team meetings, departmental team meetings and management team meetings to give an overview of complaints within the Council and as an early indicator of possible escalations.	Medium	31/07/2015	Implemented	
Street Scene	Grounds Maintenance	Ensure all payments for the 2015-2019 Grounds Maintenance Contract are made to the correct finance code for the Contractor.	High	31/05/2015	Implemented	

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Street Scene	Grounds Maintenance	Ensure that the Contractor is consistently referred to as Landscape Services.	Low	31/05/2015	Implemented	
Street Scene	Grounds Maintenance	Increase the number of ad-hoc Health and Safety inspections to one a month during the off-peak season to three or four during peak periods.	Medium	30/06/2015	Awaiting clarification	
Street Scene	Grounds Maintenance	Expand the scope of the inspection form to include comment on quality of work and other relevant areas. This could be as simple as a text box for other comments.	Low	30/06/2015	Implemented	
Street Scene	Grounds Maintenance	Ensure inspection forms are promptly filed; consider scanning forms if the handwritten version is legible (avoiding time required to type up forms) or seek to introduce mobile technology	Low	30/06/2015	Implemented	
Street Scene	Grounds Maintenance	Implement monitoring arrangements to keep a track of all health and safety inspections, Playground inspections and well any issues found in the course of routine work. It is suggested this could be through a simple spreadsheet showing date of inspection, name of inspector, inspection type, result, comments, follow up action, resolution.	Medium	30/06/2015	Awaiting clarification	
Central	Personal and Premises Licences	Review the report of all premises which appear not to have a premises licence on Uniform.	Medium	01/08/2014	Implemented	
Central	Personal and Premises Licences	Ensure that the appropriate licensing enforcement policy is agreed by members	High	30/09/2014		30/09/2015
Central	Personal and Premises Licences	Update the licensing enforcement policy to include reference to the different level of fees that can be charged by a Magistrates Court using the Standard Scale of Fines within the Criminal Justice Act 1982. This information should also be available on the website.	Medium	30/09/2014		30/09/2015
Central	Personal and Premises Licences	Investigations should be carried out to establish the rateable value of the Olive Stores to ensure the correct application fee has been levied.	Medium	01/10/2014	Implemented	
Central	Personal and Premises Licences	Ensure that a Disclosure of Convictions and Declaration Form is received and stored on file for all applications prior to a personal licence being awarded	Medium	01/11/2014	Implemented	
Central	Personal and Premises Licences	Ensure that the receipts screen on Uniform is appropriately updated when payments are received	High	01/11/2014	Implemented	
Central	Personal and Premises Licences	Ensure that when applications are received, the rateable value is checked against the Valuation Office Agency Website	Low	01/11/2014	Implemented	
Central	Personal and Premises Licences	Ensure that the case reference or surname is used as a narrative for all payments on Integra for ease of reference.	Medium	01/11/2014	Implemented	
Central	Personal and Premises Licences	Information should be provided on the councils website on how to contact the council regarding licence breaches	Low	01/11/2014		30/09/2015
Street Scene	Leisure Trust Contract	Create and use site visit forms which details what should be checked on each visit, using a risk based approach so that all required checks are performed at each premises throughout the year, plus room for comments and action points.	High	31/07/2015	Awaiting clarification	
Street Scene	Leisure Trust Contract	Create and use a matrix detailing what checks and meetings are required throughout the course of the year, so that any deficiencies in monitoring or receipt of reports, meetings or other functions can be identified and rectified or explained.	High	31/07/2015	Awaiting clarification	
Street Scene	Leisure Trust Contract	Conduct a review of the Management Agreement and other relevant agreements to identify all aspects which require monitoring and perform a risk based analysis to decide how often each aspect should be checked. This should form the basis of the Site Inspection Form, a monitoring matrix, identify whether any aspects are not being discussed at review or strategic meetings, and help ensure that all monitoring is relevant and proportionate to the Council's needs.	High	31/07/2015	Awaiting clarification	
Finance	Payroll	Personnel should instigate procedures to ensure that payments for early termination fees on lease cars are reclaimed promptly.	Medium	31/07/2015	Implemented	