

Audit Review Title	Planned Quarter	Current Status	Audit Opinion	Scope of Audit and Findings
Training	2	Planning (Delayed to Quarter 4)		
Community Safety	3	Draft Report		
Health and Safety	2	Part 1: Complete Part 2: Complete	High	<p>Part 1 : Reported to Audit Committee 28th September</p> <p>Part 2: Internal Audit have established that the Council has taken suitable measures to ensure the safety of staff working in the Gibson building on office duties or working across the Borough on visits and inspections. Suitably detailed risk assessments are in place for all services where staff are working on visits and inspections and sufficient PPE is available as and when required by officers.</p> <p>As part of the process for working at home rather than in offices, staff have been required to complete Home workstation Assessments. Suitable processes are in place to record completed assessments and ensure that all officers working from home have completed an assessment.</p> <p>In terms of wider Health and Safety, testing established that the Council has the necessary policies and procedures in place and keeps them under regular review. Policies are also widely available to staff which some policies being made mandatory for officers to read periodically.</p> <p>In addition to having suitable policies in place, the Council is also considered to be taking sufficient action to mitigate as best as possible Health and Safety risks. Good procedures were found to be in place regarding areas such as Accident reporting, Legionella, Asbestos and staff training in areas such as Fire Safety and First Aid. Some scope for improvement was identified around manual handling training. Further detail on this is contained in the Action Plan below.</p> <p>1 Medium recommendation raised</p>
Customer Services Review	Ongoing			

Housing Allocation Scheme	1	On Hold		(Project yet to start)
S106 – Developer Contributions	4	Planning		
Waste Contract	3	Planning		
Business Continuity	3	Planning		
Tree Strategy	1	Complete	Adequate	<p>The Tree Safety Policy is up to date and includes comprehensive guidance on basic and expert tree inspections as well as procedure notes. The policy was updated in June 2020 to accurately reflect the expected timescales for Priority Category 1 assignments is 6 months, as advised by the contractor.</p> <p>Priority Sites listed in the Tree Safety Policy are subject to an Expert Inspection every three years and a basic Inspection for each year in between. Internal Audit were informed Leisure Services conduct a check to confirm they have received a completed inspection for all expected sites, however there is no evidence of the check or a database which lists when inspections have been completed. There were further inconsistencies with recording and documenting of inspections and subsequent works.</p> <p>Internal Audit were able to confirm for all other Officers that all but one had evidence of completion of a LANTRA Basic Trees Survey & Inspection Course in line with policy. We were informed that the one that could not be evidenced did not fill out the relevant training form, therefore it was not recorded electronically.</p> <p>8 Recommendations raised, of which 1 High, 6 Medium and 1 Low</p>
IT Governance	4			

Council Tax Reduction Scheme	3	Fieldwork		
Citizen Access System	3	Draft Report	Substantial	<p>The Citizen Access system allows Council Tax account holders to access their account via an online portal to view bills, and make various changes to their account. This is intended to make the application process both easier and faster for the claimant, and at the same time generate efficiencies.</p> <p>The online Benefit application form is currently not working, and therefore not available to Housing Benefit applicants wishing to submit an application or inform the Council of changes in their circumstances. This means that, although there is evidence that there is a positive return on investment, the Council is unable to capitalise fully on the potential benefits which the system can deliver.</p> <p>The Council entered into a two year contract with the software provider in March 2018 meaning that the current contract has expired.</p> <p>Officers have taken suitable measures to move Council Tax customers away from paper billing, and manual changes via the telephone or person to person contact, over onto the digital platform. This is resulting in a steady increase in take-up, and use of the system which is in turn delivering efficiency savings which the Council is starting to benefit from.</p> <p>The system is accurately applying changes to customer accounts. Similarly, the system is also recognising the errors so manual adjustments can be applied.</p> <p>Two Medium recommendations raised.</p>
Housing Benefit Claims	1	Complete	Substantial	Reported to Audit Committee 28 th September
General Ledger	2	Fieldwork		

Corporate Credit Cards	2	Complete	Substantial	<p>A suitably approved set of guidance notes is in place and available to give card holders details on when cards can be used and subsequently the measures required to make purchases using Corporate Credit Cards. Internal Audit were also able to confirm that all Credit Card holders within our sample have signed a declaration to confirm that they understand the guidance notes, and expectations placed upon them when using their Corporate Credit card.</p> <p>There suitable documentation is in place to evidence that approval has been granted by the relevant Corporate Director for officers to be issued with a Corporate Credit Card. Similarly, all approved transaction limits have been correctly notified to the card issuer.</p> <p>Credit Card Guidance notes require the card user to obtain approval for all expenditure in advance of entering into the purchase. Where that is not possible due to emergency expenditure, the card holder is required to obtain approval the next working day. Sample testing of 30 different card transactions established 10 instances where non-emergency related transactions had not been approved before the purchase was made. One transaction was identified where the credit card purchase form had not been approved.</p> <p>Officers provided receipts to support the purchase, similarly, where VAT is being incurred, a suitably detailed VAT receipt is being obtained.</p> <p>Card and transaction limits are kept under review by Senior Finance officers and currently considered to be set at appropriate levels for each card holder.</p> <p>Expenditure on credit cards is being suitably coded to appropriate expenditure codes. Expenditure on credit cards is also being accurately reported in accordance with relevant transparency legislation.</p>
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Parking	1	Draft Report	Adequate	<p>There is sufficient information available for both residential permits and Penalty Charge Notices (PCN's). Imperial provided two days training prior to "go live" of the systems, followed by the issue of a frequently asked questions (FAQ). There is no specific guidance or procedures for the Permit Smarti system.</p> <p>Based on conversations held during the audit it is apparent the Team are mindful of GDPR when speaking to residents on the phone. We were advised unless the account details match information is not divulged. Access to both systems is adequately restricted.</p> <p>Documentation uploaded onto Permit Smarti by applicants was not regularly checked prior to the resident permit becoming valid. A report was ran and established of 1527 permits that had been generated without the documentation being verified. In addition testing of a sample of permits granted between Dec 2019 and Sept 2020 identified further issues with checking if sufficient documentation had been uploaded prior to the permit being granted.</p> <p>Details of how to request a refund are documented on the Councils website. We were unable to test whether refunds were applied appropriately as there was no easy way to identify those who had received a refund part way through the year, however the process for issuing refunds appears sufficient.</p> <p>We were advised that the CEO's have hold professional parking qualifications and have also undertaken conflict management training. We were unable to verify this as Personnel did not provide the evidence requested, therefore we are unable to provide assurance that CEO's are suitably trained.</p> <p>When the new system was implemented an email was sent to residents notifying them. Due to a high number of emails that 'bounced' a management decision was made to waive any PCN's that were a result of an out of date permit for the year preceding the system implementation date, providing a permit was swiftly sought. A batch of reminders were sent out in July as reminders when permits were due for renewal. We were advised the team have recently devised a spreadsheet to monitor renewal dates and have scheduled a review every two weeks when reminders will be issued.</p>
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Risk Management	Ongoing			
Performance Management	Ongoing			
Temporary Accommodation	Additional	Fieldwork		
Budget Monitoring, Savings and Income	Additional	Planning		
Sickness Management	2	Postponed to 2021/22		
Recruitment and Retention	1	Postponed to 2021/22		
Local Plan	3	Postponed to 2021/22		