

**Summary of Internal Audit Recommendations Made, Implemented and Outstanding
(end of March 23)**

Priority	Recommendations made 2020/21	Recommendations made 2021/22	Recommendations made 2022/23 to date
High	1	8	2
Medium	28	31	29
Low	33	49	41
Total	62	88	72

Audit / Assurance Level	Recommendations outstanding end of March 23		
	High	Medium	Low
Property Safety Inspections (Reasonable)		1	2
QPSC (Limited)			2
Non-Housing Property Repairs (Limited)	2	2	
Car Parks (Reasonable)		1	
Housing Rents (Limited)	2	1	1
Refuse Collection – Domestic (Reasonable)		2	1
Total	4	7	6

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Property Safety Inspections – September 2021	It is essential that the draft Gas and Electrical policies are formally approved and adopted by the council as soon as possible.	Medium	March 22 Extended to March 2023	Policies and Management Plans should be available in draft by the end of March 2023. Formal approval will take place later in the year but the correct processes are now being followed.
Property Safety Inspections – September 2021	It should be ensured that further work is completed to ensure the electrical testing programme is integrated with the housing system for better monitoring and regular reporting.	Low	Ongoing	A new asset management system will be implemented, starting later in 2023. However, we already have robust monitoring and reporting processes in place, with fortnightly updates to the Housing Strategic Board chaired by the Chief Executive.
Property Safety Inspections – September 2021	Consideration should be given to ensuring a record of operative electrical training to ensure certifications remain up to date.	Low	April 2022	A training matrix is being produced for all HPS employees' learning and development needs. This should be completed during April 2023 and will be maintained thereafter.
Queens Park Sports Centre – January 2022	Consideration should be given to reviewing the contract with 'Get Soaked, due to the contract having expired and the subsequent reduction in discount. (Dropped from 15% to 10%)	Low	31 st December 2022	We are out of contract and are currently on a rolling agreement. The discount should have been removed at the end of the agreement, but they have continued with the 10%. A Meeting has been held on 22/03/23 with the company

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				<p>to discuss options going forward as the purchase price and deal we get from them is still beneficial and competitive. The spend over an annual period from 1st January 22 with this contractor is £22,700.000. Due to this value, it is recommended that the Council carry out an open procurement process and put a formal contract in place for up to 4 years. This work will progress and be completed by September 2023, which is later than was originally anticipated but this is as a result of the move to the new leisure management system for Leisure which has, given its critical importance as the main income management system for our leisure centres taken priority.</p>
<p>Queens Park Sports Centre – January 2022</p>	<p>It would be prudent to review all vending machines contracts to ensure current and determine terms in respect of income.</p>	<p>Low</p>	<p>31st December 2022</p>	<p>Vending machine contract is being looked at corporately on behalf of the whole of CBC as a wider vending provision project within all CBC facilities and as a result QPSC will form part of the wider procured solution for CBC. The service has met with procurement and the current supplier to consider our specific</p>

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				requirements and help to inform the wider procurement approach. In the interim the current supplier has confirmed that they are happy to honour existing contract terms and conditions whilst this wider review is undertaken. Anticipated completion date for the CBC tender award December 2023.
Non- Housing Property Repairs – April 2022	It is essential that the review of the Councils maintenance plans for non-operational buildings be completed as soon as practical.	High	September 2022	Condition surveys for the Customer Service Centre and the Visitor Information Centre have been procured. The reports commissioned will also include reports on the route to zero for carbon reduction and CBC climate commitments. Once the first two are complete a program is planned for all assets to be done in three phases spread over 18 months. The information will then lead to a planned repairs program and how climate commitments can be met.
Non- Housing Property Repairs – April 2022	Consideration must be given to the financial implications of the results of the condition surveys.	High	December 2022	This will flow directly from R1. The plan is to pay for works from capital receipts.

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Non- Housing Property Repairs – April 2022	Contribution levels should be reviewed to ensure they are set at a realistic level based on the outcomes of R1.	Medium	February 2023	As above
Non- Housing Property Repairs – April 2022	The draft asset management strategy be presented to Cabinet for approval at the earliest opportunity	Medium	September 2022	The Draft new Asset Management Strategy is currently seeking senior officer approval pre taking to Members for consideration.
Car Parks – September 2022	The ticketing contract expires in September 22, it is essential to liaise with procurement to ensure adequate time is given to procure a new contract.	Medium	October 2022	Tender documentation written and with procurement colleagues to progress out to formal tender release. We are in the process of getting the tender advertised. Anticipated completion date July 2023.
Housing Rents – August 2022	<p>It is essential that arrears cases are reviewed on a regular minimum 3 monthly basis in order to ensure:</p> <ul style="list-style-type: none"> Contact with tenant to ensure all recovery routes, financial guidance/assistance is provided prior to escalation of arrears and potential eviction <p>Where tenant is on UC direct and managed payments applied for as soon as practical to prevent increasing arrears</p>	High	31 st January 2023	The reshape of Customers, Revenues and Benefits has been approved and implementation of the new structure will begin from 1 April. A dedicated Systems and Technical Officer has been appointed to review and implement new processes which will improve our collection rates and deliver training to new employees, As an interim measure we have used NEC Task Manager to identify ‘time sensitive’ cases such as Introductory Tenancies and UC accounts as urgent cases to be investigated and

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				actioned first.
Housing Rents – August 2022	It is essential that the continued upward trend in arrears is addressed, particularly pro-active recovery at an early stage of arrears for each case, which will necessitate a review of resources	High	31 st January 2023	Processes are being revised to enable targeting of accounts at an earlier stage so that signposting and support is in place at the start of the tenancy. This will ensure that not only are arrears identified but that the tenancy is offered a more successful outcome.
Housing Rents – August 2022	Arrangements should be reviewed on a regular minimum monthly basis to ensure that the arrangement is being adhered to or where failed recovery escalation is progressed as soon as possible, to prevent increasing levels of arrears	Low	30 th November 2022	The arrangements made with tenants are currently monitored manually. All cases need to be looked at. Testing of an automated solution is underway which will identify breaches in payment arrangements. This will reduce the need to look at accounts manually to check for payments or broken arrangements and will identify cases that are in arrears OR with a broken arrangement in place and so reduce the workload in recovery considerably.
Housing Rents –	It is essential that write offs (where appropriate) are	Medium	30 th November	Write off procedures have been

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August 2022	undertaken on a regular basis, which would assist in targeting/prioritising cases where there is potential for recovery		2022	reviewed. Appropriate write offs for the year 2022 – 2023 have been reviewed and passed for approval to implement.
Refuse Collection – Domestic November 2022	It is essential any information outstanding that is preventing the contracts from being signed is obtained and both contracts signed as soon as possible.	Medium	Not specified	The contracts are due to be signed imminently as all areas for clarification have been resolved.
Refuse Collection – Domestic November 2022	Consideration should be given to reconciling bin replacements on Salesforce to bin stock distributed to Veolia. This would enable stock to be replenished prior to Veolia running out of bins and enable monitoring of the number of bins given out to customer against bins given to Veolia.	Low	Not specified	<p>Given the technical nature of this work, the service has had discussions with IT colleagues regarding options and opportunities relating to this. Currently the service is awaiting a project / programme resource to be allocated from IT to support the service in developing required system changes. It is however important to note the following: -</p> <p><u>Management Information</u> Veolia have and continue to develop a comprehensive suite of reports capable of reporting against many if not all of the Waste Management team operational requirements. These are available online in a secure portal.</p> <p><u>Container asset management &</u></p>

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				<p><u>reconciliation</u> Specifically, there is a predefined report designed to track and analyse container asset management/replacement. The report tracks containers and has predefined filters to drill into to the volumes and reason for issue. If the current report does not show the exact information required, Veolia are open to developing additional reports that would allow CBC to replenish stock prior to Veolia running out as part of the current contract.</p>
<p>Refuse Collection – Domestic November 2022</p>	<p>At the time of this audit most reporting information is being provided by Veolia it would be prudent for the waste management team to be able to run and verify through our own systems the accuracy of the information being received from Veolia.</p>	<p>Medium</p>	<p>Not specified</p>	<p>Given the technical nature of this work, the service has had discussions with IT colleagues regarding options and opportunities relating to this. Currently the service is awaiting a project / programme resource to be allocated from IT to support the service in making any subsequent system changes. However, the following assurance should be noted; Waste Management information including property database, asset information, route information,</p>

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				operational activity is stored offsite in Veolia's Echo platform and as such is live and accessible to CBC.