Audit Title	Finding	Finding Issue / Risk Identified	Agreed Action Description	Finding	Due Date	Service Response	Internal Audit Status
Depot Operations	01 - Lack of a Waste Management Plan	The council, unavoidably, creates waste in the course of it's operations. Certain departments based at Northbourne depot - e.g. Housing Repairs & Engineering - produce a higher level of waste due to the nature of their work. To manage and control waste, a waste management plan can be created which provides oversight and expectations for waste removal. A typical waste plan includes elements such as licensed operators used, storage protocols, process for recording and retaining waste records, where waste is transferred to and what process is to be followed for each type (and location) of waste. In line with carbon neutral corporate aspirations, this could also be used to help identify which waste could be reduced, reused or recycled (including the sale of scrap metal). The council does not have a waste management plan, either for the depot or a corporate one.	Initially a waste plan for Northbourne will be created then expanded out to other departments, liaising with other stakeholder departments as required. The final Plan will cover all aspects of the Authority and be a comprehensive outline for waste management activity carried out by the council.	Major	01/02/2023	COMPLETED - as it relates to Building and Public Realm. Facilities Managerdetermine whether this needs to be extended out corporately.	The waste management plan for the department has now been provided to support the service response. Await update from FM as to whether a corporate waste plan could be adopted. No further action.
Housing Repairs and Maintenance	03 - Lack of tracking for variations	All jobs are set up within the council's housing repairs software prior to a job being assigned to a contractor. Understandably, not all jobs are straight forward as first believed. To progress these jobs, a variation order is made, which adapts the original order. This can be a combination of adding to an order, substitution of works or materials or, on occasion, deletion of works no longer required. The contractor has a contracted self authorisation limit of £50 (but must send in photo beforehand) and anything above this must be authorised by the council. This limit has recently been raised by the council. While these variations are recorded under Job History step, and looked at during invoice payment stage, there is no independent method of identifying the amount or total value of these works, or how many comply with contractual requirements.	Explore options within Housing repairs software review to include a reportable process for separately adding, identifying and tracking order variations. This additional step should be linked to authorisation levels for each user, to ensure the value is appropriate for their role and experience.	Major	31/10/2022	COMPLETED - In the new workflow, there is an authorisation process which allows managers to approve/reject jobs based on value raised. If a job exceeds £2000, this will reqauire approval by staff who are assigned to the "Manager" user profile. This information will be monitored within the job history of a job to see who raised/approved and how much was approved. The contractor portal has been set up for Rapid Response where they now have restricted view and restricted access. This means they only see jobs that have been raised to them by TDC staff and also they are not able to send their own jobs over to invoice as this needs to be completed by TDC staff to ensure the job has been completed to TDC standards.	Confirmed the workflow processes with our IT department. Evidence that the process is now in place has been provided. No further action.
Housing Repairs and Maintenance	05 - Tenancy Information	Every housing unit should have an identified tenant, or clearly marked as void if between tenants. Updated records are necessary to ensure the customer service team know they are dealing with the tenant at the address and enable any security checks needed as well as complying with any data requirements. There is currently no regular updating of tenant details if they move in or out. Similarly, it is understood that initially that tenant details needed to be completed manually during initial rollout of software. As a consequence, there is limited confidence that all addresses have a tenant listed and there may be a few rogue overlooked blank entries in the database, where no visits have been needed.	Liaise with IT to identify a data linkage method where existing records held on tenancy system can be exported to Housing Repairs software to ensure the records are current.	Major	31/10/2022	Data integration work is still ongoing with Oneserve. All requirements for data has been set up and provided from TDC and delays continue with Oneserve to impement the integrations. This is being chased frequently and should be resolved with full implementation in a few weeks.	Still ongoing. Continue to monitor.

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Housing Repairs and Maintenance	08 - Lack of Clear Record Keeping	All works should show a clear audit trail from initial contact to final payment, and all stages between. In a case brought to the Housing Ombudsman against the council, one major criticism was absence of clear and comprehensive record keeping. This is also crucial in any legal defence against growing Housing Disrepair Claims. Although some measures have been brought in, it is considered there is still room for some improvement. Examples include: - Lack of notes for any calls received - Quotes and relevant correspondence not attached to OneServe record - Evidence of chasing overdue works - Communications to third parties not always available to other officers - Plethora of locations where documentation is stored - e-mails, drives, iAuditor, photos on drive and OneServe, calendar appointments, invoices, etc. - No central access to invoices if key officer absent Some elements on software not completed	New procedure and process to be implemented so that information is captured centrally. This will be examined as part of Housing Repairs software review to identify what options are available and any subsequent officer training carried out.	Major	31/10/2022	A working group which is being led by Corporate and Assistant Corporate Director has been set up in response to a definitive list of our requirements being compiled ensuring the information gathered is fit for purpose and in reaction to developing needs following the introduction of a new regulatory regime and charter placing a much greater emphasis on accurate data availability through robust record keeping. Additionally, IT have confirmed that the new responsive work flow has various stages which captures all relevant information from a job's creation to invoicing. It also records failed access and can be tracked on times and dates when access was gained and failed. This data will be able to feed into the central asset management system (Lifespan) being set up through a separate project.	Continue to monitor whether the working group remains in place until the oneserve system is fully operational. To become a regular review as part of the annual audit process. No further action at this stage
Housing Repairs and Maintenance	10 - Discrepancies between OneServe and Invoices	Work is raised on OneServe with job description and cost. Once the job is complete, an invoice is raised and submitted to the council for payment. This invoice is matched against work raised and paid accordingly. In all cases, OneServe (council housing repair software) figures should match invoice to ensure only the work raised is paid for. There are examples identified through testing which showed payment was apparently in excess of raised work.	Initially, a reminder will be issued to officers reminding them of the need to ensure the job value matches the received invoice. There will also be investigation into software capability to see if a check function can be incorporated	Major	31/10/2022	COMPLETED - The new workflow is now in place and meets the tighter record keeping. Finance reconcilliation report is now created and in place.	Spoken with the IT lead and advised the cross referencing of the two areas are now easier to use and be able to reconcile the records. No further action

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Depot Operations	04 - Lack of Stores Stock Takes	In order to manage and control stock and check the integrity of the stock system against system error or potential theft, stock takes are necessary to ensure what is recorded on the system matches with the physical stock. An ad-hoc stock take of a few random lines was undertaken during the audit, which identified a few discrepancies. It was advised there are no regular stock takes - either checking a number of lines or a complete one. A lack of resource was provided as the main reason due to manual methodology of other tasks taking time.	To actively manage stock, regular stock takes are to be introduced, at a minimum frequency of a month. Current software to be used to monitor stock, but stocktakes will be continued using any replacement software, following current review of options.	Major	30/09/2022	COMPLETED - This is now completed regularly and will now be easier to undertake as the recruitment of the Depot and Procurement Officer and Depot Admin Assistant are now in post as a resource issue previously had prevented them being undertaken as regularly as we would have liked. IT will be liaising with Depot and Procurement Officer after substantive rebuild has been completed as this is on the list of items to be addressed via Oneserve.	One element of the process is now complete within oneserve and stock/warehouse control is restricted to only two members of staff. Regular stock takes are undertaken. Awaiting the barcoding app to be complete to be integrated with the standalone stock system. Est date November 2023 Continue to monitor.
Audit Title	**Finding**	**Finding Issue / Risk Identified**	**Agreed Action Description**	**Finding**	**Due Date**	**Service Response**	**Internal Audit Status**
Housing Allocations	02 - Semi-Automation of Shortlist	Shortlists to determine allocation of tenancies should be automated, recorded and reflect preferences and bandings of applicants. Previously, this was a manual process, and flaws in this were highlighted in previous audit reports. Recently, the service has adopted an electronic solution (Jigsaw software) which can manage housing applications. While the system is a large improvement on the previous method, the shortlisting still requires some manual input to bypass unsuitable candidates, and officer time to sift through these. Reasons for manual bypass could include unrequested area, only wants sheltered housing or property unable to be adapted for a disabled applicant. It is noted that historic shortlists can now be recalled and applicants can identify their position on previous shortlists. The manual check of applicants on the shortlist also adds a resource pressure on officers, when most of this could be completed automatically.	At the conclusion of the Post Live Update software upgrade, it is expected that the shortlisting process should be fully automated due to including more factors (such as location) in the filtering to determine eligibility and offer.There should be any manual input which should make the process both less prone to manual error and manipulation as well as faster to process. The process should still have a manual check to ensure the system is correct and all documentation is present and correct before any offer is made. At time of writing, the funding has been agreed and efforts are being made with the software provider to arrange to begin work on this stage.	Major	30/09/2023	Complete. Software now upgraded	Assurances provided by Housing Allocations Manager that software is now upgraded and allocations shortlisting now resolved. Difficult to evidence therefore walkthrough with an Auditor to take place during follow up review. No further action.
Recycling and Waste	Garden Waste Income	The Garden Waste service has significantly grown since the introduction of the function. In order to effectively manage and monitor the service, several operational controls should be place. Currently, there is no master list to confirm total number of garden waste customers. This has lead to a lack of reconciliations, which essentially, prevents the team from checking income against customer figures. In line with the above, invoices are unclear which has made it challenging to establish charges for individual bin collections. Therefore, the team are uncertain whether the Council are being correctly charged, per bin.	Garden waste data to be transferred to Firmsteps, in order to verify total number of customers. Transparency of garden waste invoices also to be sought, to enable confirmation of charges. Once complete, full monthly reconciliations to be carried out and checks by management to be evidenced.	Major	30/09/2023	Analysis has been undertaken to determine the level of income that needs to be recovered due to garden waste being collected from properties that have not renewed or paid their subscriptions. The Assistant Director for the service will be attending the Audit Committee to provide a more detailed update.	Update to be provided at Audit Committee