

Audit Title	Finding	Finding Issue / Risk Identified	Agreed Action Description	Finding	Due Date	Service Response	Internal Audit Status
Housing Repairs and Maintenance	05 - Tenancy Information	<p>Every housing unit should have an identified tenant, or clearly marked as void if between tenants.</p> <p>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.</p> <p>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.</p>	<p>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.</p>	Major	31/10/2022	<p>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.</p>	<p>Still ongoing. Continue to monitor.</p>
Housing Repairs and Maintenance	08 - Lack of Clear Record Keeping	<p>All works should show a clear audit trail from initial contact to final payment, and all stages between.</p> <p>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.</p> <p>Although some measures have been brought in, it is considered there is still room for some improvement.</p> <p>Examples include:</p> <ul style="list-style-type: none"> <li>- Lack of notes for any calls received</li> <li>- Quotes and relevant correspondence not attached to OneServe record</li> <li>- Evidence of chasing overdue works</li> <li>- Communications to third parties not always available to other officers</li> <li>- Plethora of locations where documentation is stored - e-mails, drives, iAuditor, photos on drive and OneServe, calendar appointments, invoices, etc.</li> <li>- No central access to invoices if key officer absent</li> </ul> <p>Some elements on software not completed</p>	<p>New procedure and process to be implemented so that information is captured centrally.</p> <p>This will be examined as part of Housing Repairs software review to identify what options are available and any subsequent officer training carried out.</p>	Major	31/10/2022	<p>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.</p> <p>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.</p>	<p>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.</p> <p>No further action at this stage</p>
Depot Operations	04 - Lack of Stores Stock Takes	<p>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.</p> <p>An ad-hoc stock take of a few random lines was undertaken during the audit, which identified a few discrepancies.</p> <p>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.</p>	<p>To actively manage stock, regular stock takes are to be introduced, at a minimum frequency of a month.</p> <p>Current software to be used to monitor stock, but stocktakes will be continued using any replacement software, following current review of options.</p>	Major	30/09/2022	<p>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.</p>	<p>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.</p> <p>Awaiting the barcoding app to be complete to be integrated with the standalone stock system. Est date November 2023</p> <p>Continue to monitor.</p>

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Recycling and Waste	Garden Waste Income	<p>The Garden Waste service has significantly grown since the introduction of the function.</p> <p>In order to effectively manage and monitor the service, several operational controls should be place.</p> <p>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.</p> <p>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.</p>	<p>Garden waste data to be transferred to Firmsteps, in order to verify total number of customers.</p> <p>Transparency of garden waste invoices also to be sought, to enable confirmation of charges.</p> <p>Once complete, full monthly reconciliations to be carried out and checks by management to be evidenced.</p>	Major	30/09/2023	<p>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.</p> <p>The Assistant Director for the service will be attending the Audit Committee to provide a more detailed update.</p>	<p>Update provided at Audit Committee (Sept 2023)</p> <p>Continue to monitor.</p>
Careline	Management of Debtors	<p>Service users should pay on a monthly basis, using a direct debit mandate. Where funds are unable to be taken, the council's debtors procedure is initiated and a series of up to three letters are sent until payment is made.</p> <p>Should no payment be received, then the debt is returned to the department for further decision and action.</p> <p>At current, there is only a very ad hoc process in place and no scheduled monthly action. A spreadsheet is maintained and updates added by the officer managing the debt. The spreadsheet shows that several months can elapse between contacts with the debtor, and follow up is not always prompt.</p> <p>This has lead to a build up of debt, some quite long term.</p>	<p>Outstanding debts to be reviewed and actions taken to progress these and substantially reduce the outstanding amount.</p> <p>Options may include write off, further chasing or review supply of service if longer term non-payment. In the latter event, there needs to be a formal process developed where especially vulnerable users are concerned.</p> <p>In addition, a new process involving a responsible officer will be introduced to monitor and manage ongoing outstanding debtors on a consistent regular basis, once the Corporate Debtors Policy process of automated letter has been exhausted and the debt returned to the department.</p>	Major	30/09/2023	<p>Has been addressed, as the debt collection role has been increased to full time from the 2 Jan 24. The extra time is being used to chase old debts and ensure that the correct invoices are being issued for service users, the officer is also reviewing the type of debts that would need to be written off as they are not viable to be collected.</p>	<p>Evidence provided relating to the reduction of outstanding debt.</p> <p>No further action required</p>
Careline	Strategic Direction of Careline	<p>In 2021, Careline won the contract to provide local Careline out of hours coverage for Essex County Council (managed by Provide), using it's established team and building on work already undertaken for them.</p> <p>During the timescale of the audit, it became apparent that the service struggled to provide the expanded contractual service required and consistently underperformed call response times, with one of the major contributing factors being the availability of trained officers.</p> <p>Awareness of the situation extended to senior managers and led to discussions at a higher level, including contributions from Legal, Partnerships and Management Team.</p>	<p>For the short term, the service will concentrate on exiting the Provide contract in a professional manner, including continuing liaison meetings and ensuring all data and GDPR obligations are carried out as required.</p> <p>Subsequently, the service will be reviewed and future strategic direction decided. Current options include a pivot to organic growth from private users, smaller contracts and continuing to work with Provide in other capacities. There are also options to explore, including integration of some healthcare services.</p> <p>Whatever options are chosen, one of the first targets will be renewed accreditation with the industry standards, TSA.</p>	Major	30/09/2023	<p>Provide contract was removed in July 2022. TSA accreditation currently in place, due to be externally audited in April 24. Ongoing Careline review being carried out due to be finalised in March 2024.</p>	Service review ongoing. Continue to monitor.