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	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.
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
Audit Title	Finding	Finding Issue / Risk Identified	Agreed Action Description	Finding	Due Date	Service Response	Internal Audit Status
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. Veolia has been tasked to stop collecting from 85 properties. First batch of letters gone out. Has had a 31% response. Second batch expected to be sent in April. The Assistant Director for the service will be attending the Audit Committee to provide a more detailed update.	Currently in third phase of collection period Continue to monitor and await final outstanding balance before final decisions made.

Careline	Strategic Direction of Careline	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. 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. Awareness of the situation extended to senior managers and led to discussions at a higher level, including contributions from Legal, Partnerships and Management Team.	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. 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. Whatever options are chosen, one of the first targets will be renewed accreditation with the industry standards, TSA.	Major	30/09/2023	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 May /June 2024.	Service review ongoing. Continue to monitor.
Project Management	Lack of periodic project updates	Major projects should report progress against time, budget and potential upcoming issues. While it can be expected that there is communication between the project manager and line manager, not all information is received by senior management. The use of exception based reporting is not suggested, mainly as there are no firm parameters what constitutes an exception and whether project managers would report them if they thought (rightly or wrongly) they could recover the situation in future. At present there is no regularised reporting arrangements which covers all projects performance	Updates and progress reporting requirements of projects to be reviewed and specified by the new Project Board. The review will take account of regularity of reporting, information required from project leads and format of reporting. Reporting to be proactive in nature, and also consider use of system reports as applicable.	Major	01/11/2024		Investment in developing a project delivery unit agreed by Cabinet in July 2024. The responsibility for managing major projects and reporting against budget and progress will become part of the teams responsibilities.
Project Management	Failure to complete projects on time and budget	The council completes multiple projects across many departments each year. While some are successful and successfully complete against time, budget and purpose, there are multiple examples of those which have failed to do so. Given the scale of upcoming Levelling Up works (as well as need to achieve budgets generally), the ability to deliver against targets must be of high importance. There is no one element which unites the less successful projects, there are repeat factors which give an indication. These include lack of sufficient preparation, incorrect specifications, variations, inadequate contingency and inaccurate estimates. It is acknowledged that each project is unique and some instances these additional costs could not be accounted for initially.	Officers to be reminded to follow the requirements of the Constitution and ensure all steps are followed, including post-project review and adoption of lessons learnt. It was agreed that large scale changes to the Constitution were not required, but officers need to be aware and follow them.	Major	01/11/2024		A formal response will be sent to all officers setting out the rules, regulations and standards when managing projects will be sent out by the project lead once appointed.