

Audit Title	Finding	Finding Issue / Risk Identified	Agreed Action Description	Finding	Due Date	Service Response	Internal Audit Status
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>Veolia has been tasked to stop collecting from 85 properties.</p> <p>First batch of letters gone out. Has had a 31% response. Second batch were sent in April.</p>	<p>Currently in third phase of collection period</p> <p>Continue to monitor and await final outstanding balance before final decisions made.</p>
Disabled Facilities Grant	03 - No contract in place for Council Disabled Adaptations	<p>Disabled adaptation works relating to council tenants are managed by an in house team. The work itself is outsourced to third party contractors.</p> <p>The majority of contractors used to carry out disabled adaptation works are general builders, plumbers and electricians. While it is acknowledged there are some specialists, due to the nature of some adaptations, these are in a firm minority.</p> <p>At current, there are no contracts in place and each adaptation requires the quotation process to be initiated and treated as individual jobs, unlike the building maintenance contracts.</p> <p>In some cases, these works can exceed tender limits when aggregated both overall and to individual companies. As one example, over the last two years, the Council have paid one external company just over £150,000 (£100k last year & £50k so far for this one) to undertake disabled adaptation works, none of which are obviously specialist.</p> <p>Due to the cost of work carried out, it is a concern that no contracts have been established, especially those which are not specialists. Lack of contracts also risk lack of scrutiny of the companies, including financial resilience (to ensure longevity and ability to retro-fix any faults as well as displaying stability) and insurance.</p>	<p>As a short term solution to the issue, the existing Housing Responsive Repairs will be extended to include council adaptations. This will be completed by the end of May 2025.</p> <p>In the long term, a full tender process for the Housing Responsive Repairs contract to be carried out in May 2026, which will include the works of disabled council adaptations as part of that.</p> <p>For specialist work, frameworks to be explored with a view of using them.</p> <p>Contract to be submitted to Audit.</p>	Major	01/05/2025	<p>In light of LGR other partnership options are being explored.</p> <p>For other smaller works the team is currently assembling a basket schedule of items for a short term competitive quotation exercidse to give reassurance around value for money as well as being a key information for the wider contract renewal/procurement which remains scheduled for a 2026 start date.</p> <p>Meanwhile all major projects such as extensions and remodelling are carried out as individual (bespoke) projects fully in line with tender requirements.</p>	<p>It is understood that it is prudent to determine which partnership arrangements are in place in light of LGR however short term interim arrangements need to be in place to comply with procurement and value for money obligations in the short term.</p> <p>Internal Audit will follow up on this area in future to ensure new processes are working effectively.</p>