Audit Title	Finding	Finding Issue / Risk Identified	Agreed Action Description	Finding	Due Date	Service Response	Internal Audit Status
Disabled Facilities Grant	No contract in place for Council Disabled Adaptations	Disabled adaptation works relating to council tenants are managed by an in house team. The work itself is outsourced to third party contractors. 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. 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. 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. 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.	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. 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. For specialist work, frameworks to be explored with a view of using them. Contract to be submitted to Audit.	Major	01/05/2025	In light of LGR other partnership options are being explored. 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. Meanwhile all major projects such as extensions and remodelling are carried out as individual (bespoke) projects fully in line with tender requirements.	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. Internal Audit will follow up on this area in future to ensure new processes are working effectively.
Housing Repairs and Maintenance	Lack of Contracts	The council's constitution contains a section regarding the Procurement Rules (cf Section 5). As part of that, it requires spend over certain thresholds to be have contracts and tenders. The department uses other ancillery companies to carry out additional work to supplement the main reactive repairs and voids contractor due to capacity and targets. No contract exists between the council and at least one company, and it is unknown how they were appointed. The level of spend would normally require a full tender exercise. In addition, gas servicing work was continued by the existing contractors even after the contract has expired, including extensions. This is now in hand, with tenders due to go out but this should have been identified and managed at an earlier stage.	It was also advised that further contracts were subsequently discovered to be out of date and operating without being under formal contract. Therefore, an action plan is to be created to review all contracts within the department, including their current status and time remaining. Given the potential of working with other councils and LGR, all contracts to be regulated with use of retendering, exemption or extension as considered appropriate and practical. In addition, a departmental contract register will also be created to help ensure contracts are centrally monitored and prevent repetition of this situation. Update of progress of contract statuses and action plan to be provided to audit.	Major	29/05/2026	The service are currently undertaking a full review of all contractors with an overall spend of more than £50k and determining the best course of action required in line with procurement procedure rules. Where significant spend has been identified with contractors without any form of contract in place, all works with them have been ceased in the short term until appropriate action can be taken.	Internal Audit have requested to be kept up to date with progress regarding this issue with further investigatory work continuing to support the department in fully exploring the issue identified.