

**Summary of Recommendations and Management Responses from Internal Audit Reports
issued Quarter 4, 2019/20**

Report Reference	Recommendation	Risk Rating¹	Responsible Officer	Management Response and Target Implementation Date (TID)
Housing Stock Asset Management – 7 May 2020				
4.3.9	The HRA Business Plan should be reviewed as soon as practical with a report subsequently being presented to Executive. Regular updates should subsequently be reported to cover any changes to the plan. This should be at least annually, but more frequently depending on circumstances (e.g. changes to numbers of housing stock where this impacts the plan).	Medium	Head of Housing Services	Accepted. The plan will be reviewed as soon as practicable taking account of the current Covid-19 demands placed on the Council. TID: March 2020

¹ Risk Ratings are defined as follows:

- High: Issue of significant importance requiring urgent attention.
 Medium: Issue of moderate importance requiring prompt attention.
 Low: Issue of minor importance requiring attention.

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4.4.4	The 'handover checklist template' obtained should be reviewed to ensure that it captures all relevant information, with amendments being made accordingly.	Low	Head of Assets	The checklist will be reviewed by Assets / Housing to ensure that it captures all necessary detail. TID: July 2020
4.5.6	Contractors should be reminded of the need to use the portal wherever possible and to follow the naming conventions on the documents being uploaded.	Low	Head of Assets	Reminder to be issued to all Contractors using the Portal when works recommence post Covid-19. TID: August 2020
4.5.6	Relevant staff should be reminded of the need to perform manual updates in relation to performed works on a timely basis.	Low	Head of Assets	Reminder to be issued to all relevant staff for when works recommence post Covid-19. TID: June 2020
Financial Strategy, Planning and Budgetary Control – 31 March 2020				
4.1.2	The 'Managing Your Cost Centre' course should be made mandatory for new budget managers with consideration being given to running this as refresher training for existing budget managers.	Medium	Strategic Finance Manager & HR staff	The Strategic Finance Manager will liaise with HR to ascertain how to make the course mandatory for new starters with budget management responsibility. TID: March 2021

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4.1.2	Limits relating to capital expenditure set out in the Code of Financial Practice should be reviewed to ensure that they remain relevant.	Low	Strategic Finance Manager & Principal Accountant (Capital & Treasury)	Capital limits will be reviewed to ensure appropriate delegations are set to allow the HIP to support the needs of the service within the agreed total budget. TID: August 2020

Council Tax: Recovery and Enforcement – 20 February 2020

4.4.10 (1)	The bulk write-off authorisation sheets should be checked for obvious errors and omissions post-scanning.	Low	Exchequer Manager / Revenues and Recovery Manager	This is part of the process and I will ensure this is done. TID: Immediate.
4.4.10 (2)	Application of the threshold over which individual authorisation by the Exchequer Manager is required should be clarified in respect of account aggregation and consistently adhered to.	Low	Exchequer Manager / Revenues and Recovery Manager	I will ensure that all authorisations in the future include any aggregated accounts that are above the threshold. TID: Immediate.

National Non-Domestic Rates – 30 January 2020

Report Reference	Recommendation	Risk Rating¹	Responsible Officer	Management Response and Target Implementation Date (TID)
4.4.5	A variation of contract should be completed to ensure the correct authority is listed.	Low	Senior Procurement Business Partner	A variation of contract will be completed to ensure WDC is listed as the authority. TID: Completed.
Main Accounting System – 31 March 2020				
4.6.5	The journal authorisation process should be brought up to date.	Low	Strategic Finance Manager	The Journal Authorisation Process will be maintained in a more timely manner, with deadlines being set for when approvals need to be made by (within a fortnight of month end for Principal Accountant level, with 1 further week for Strategic Finance Manager authorisations.) TID: Ongoing.
4.7.3	The year-end write off of suspense account balances should be reconsidered as opposed to carrying forward the balances.	Low	Strategic Finance Manager	The process is to be reviewed in conjunction with the Principal Accountant (Capital & Treasury) and the Accountancy Assistant, to agree the appropriate action. This will be reviewed as part of the 2019/20 final accounts. TID: End of April 2020.
Recruitment and Selection, Terms and Conditions – 26 February 2020				
No recommendations arising from review on this occasion.				
Equality and Diversity – 16 January 2020				

Report Reference	Recommendation	Risk Rating¹	Responsible Officer	Management Response and Target Implementation Date (TID)
4.3.2	Support, guidance and advice, in addition to that available within policies, could be easier to locate on the intranet, with additional contact information available should staff be unable to find an answer to their queries or concerns.	Low	HR Manager	Update of intranet and access to information in conjunction with Comms. TID: June 2020.
Corporate Health and Safety – 8 January 2020				
4.5.3 (1)	The review of the Driving for Work Policy should be expedited and the final document rolled out to staff as soon as possible.	Low	Head of Health and Community Protection	The driving for work policy is being reviewed and will be consulted upon in due course. TID: 03/20.
4.5.3 (2)	Checks on the eligibility of staff to drive on Council business should be undertaken in a uniform manner across the Council with consideration to rolling out the Driver Declaration Form to all staff.	Low	Head of Health and Community Protection / Senior Management Team	The driving for work policy is being reviewed and will be consulted upon in due course. TID: 03/20.
4.7.2	The role and activity of the Safety Representative Groups should be revisited in light of the failure to re-institute properly attended meetings.	Low	Head of Health and Community Protection / Senior Management Team	A review of the function of the group, its attendees will be undertaken. TID: 03/20.
Safeguarding Children and Vulnerable Adults – 22 January 2020				

Report Reference	Recommendation	Risk Rating¹	Responsible Officer	Management Response and Target Implementation Date (TID)
4.2.5	The 'Safeguarding' homepage should be available with the other team pages rather than only being accessible through the search bar.	Low	Engagement Officer	The new homepage is due to be launched on the intranet, it will be easy to locate and will be kept up-to-date. TID: End of Feb 2020
4.6.2	The whistleblowing policy should be reviewed and corrected with the current information.	Low	Audit and Risk Manager	The whistleblowing policy is about to undergo a thorough review and, as part of that process, will be updated with the correct information. TID: Feb 2020

Local Elections – 2 March 2020

4.2.11	New payment rates should be formally agreed for all relevant posts with agreements regarding pay award uplifts being adhered to.	Low	Democratic Services Manager	New payment rates will be presented to a meeting of the Licensing & Regulatory Committee prior to the May 2020 elections. TID: April 2020
4.2.12	Arrangements should be made to pay the additional amount to the Chief Executive.	Low	Electoral Services Manager	The fee paid in relation to the elections to be held in May 2020 will be amended to include this additional amount. TID: July 2020

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Events Management – 31 March 2020				
4.2.3	A penalty should be established for markets that go ahead without approval.	Low	Marcus Ferguson	This will form part of a bigger piece of work that is going on to rejuvenate the markets. The Market policy and the pricing structure are all being looked at. As part of that review, and in light of emerging CV-19 plans to restart the markets and events once it is appropriate to do so, we will consider the merits of a penalty for markets operating without permission. TID: December 2020.
4.2.3	An appeals process should be established to allow organisers the opportunity to appeal should permission be denied.	Low	Marcus Ferguson	Part of the same piece of work mentioned above. The whole process of new markets needs looked at and the practicalities of this recommendation will be considered in light of the overall markets review. TID: December 2020.
4.2.4	The markets policy should be publicised appropriately to create awareness of it amongst organisers and venues within the district.	Low	Marcus Ferguson	The Business Support & Events pages on the website are being reviewed and improved. We have already started benchmarking with other councils. This work is already underway and will form part of the overall Departmental and Council wide restart of events and markets post the current CV-19 crisis. TID: December 2020.

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4.3.4	The status of the Operational Agreement as a true licence document should be clarified with legal advice and documented for future reference.	Low	Marcus Ferguson	This is a long-standing issue and as part of this report, the Team Manager will ensure sure that this is looked over by our legal team and not just taken as a given. TID: September 2020.
4.3.7	Payment of bonds or deposits specified in contractual agreements should be followed and incorporated into a procedure document for future staff to follow.	Medium	Marcus Ferguson	This process does need to be re-enforced and implemented. This may be as simple as taking a cheque and holding it in our safe until the mop is finished and then returning it or cashing it depending on any damages. The BSE Team Manager will discuss this with our legal team. TID: October 2020.
4.3.9	There should be clarification over the definition of "markets" and staff should be following the legislation as appropriate. The markets policy should be reviewed and updated accordingly.	Low	Marcus Ferguson	This will be looked at as part of the market policy and a map of the chartered area will be produced so that we can look at the area covered and if there are any markets taking place. Other councils that are affected by this charter will be contacted to make sure they are aware of the area covered. TID: December 2020.
4.4.2	The role of the Events staff should be considered when reviewing the risk register to ensure appropriate measures are in place to reduce any risks relevant to them.	Low	Martin O'Neill	The risk register is reviewed regularly and this will be raised as a risk and monitored going forward. TID: Immediate and ongoing.

Report Reference	Recommendation	Risk Rating¹	Responsible Officer	Management Response and Target Implementation Date (TID)
4.5.4	A formal review of expenditure with suppliers should be undertaken by service managers, with the appropriate procurement practices being followed for all suppliers.	Medium	Marcus Ferguson	Business Support and Events Team Manager has already looked into the current and historic expenditure with suppliers and made some improvements. This work will be ongoing and continued close monitoring with the Procurement Team will take place. It is recognised that this issue does not lie solely with events and markets. TID: January 2021.
4.5.4	The Procurement team should be contacted immediately to discuss the issues over the expenditure with CJ's Events.	Medium	Marcus Ferguson	I have already spoken to Procurement and we are looking at ways that this element can either be included in an existing contract or the creation of a new contract to go out for tender. TID: Ongoing.

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4.5.9	The potential of charging for events should be explored. This will allow the team to maximise their income and reduce the current overspending of budgets. If it is decided to charge, a formal scale of fees and charges should be put in place.	Low	Marcus Ferguson / Martin O'Neill	This is already underway through conversations with the Portfolio Holder. We are doing research on other councils and what they do and don't charge for and how much they charge. We are also listing the events we have and what it currently costs the council to put on. Current year budgets have been uplifted to reflect the actual costs of events and markets as they stand but it is recognised that the service area should look to maximise income and reduce expenditure for the Council going forward. TID: November 2020.
Conservation and Design – 31 March 2020				
No recommendations arising from review on this occasion.				

Banking Arrangements – 2 March 2020

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4.8.4	The payment information screenshots should be included in the retention policy for Finance to ensure that their retention is justified and that they are only held for the appropriate length of time.	Medium	Strategic Finance Manager	The need to retain these will be reviewed and a decision will be subsequently made as to whether there is a need to include these in the retention policy. This will also be considered as part of the implementation of the new Financial Management System. TID: June 2020.
VAT Accounting – 5 March 2020				
4.4.11	VAT compliance in respect of e-receipting by the Council's on-line payment portals and systems processing telephone payments should be investigated.	Medium	Head of Finance	Work with the Housing Services Team and Building Control teams (with potential IT support) to implement process to ensure compliance. TID: September 2020.
Lettings and Void Control – 31 March 2020				
No recommendations arising from review on this occasion.				