

Appendix 4: Review of audit actions

A full review of all (72) outstanding audit actions was performed in January 2020. This has identified whether actions should be completed by AVDC, are already substantially complete, should be closed as no longer relevant, or transferred to Buckinghamshire Council for future consideration.

The result of the review is summarised as follows, with full details of all actions and status provided below:

- 40 actions remain for AVDC to complete. These should all be completed by the end of February and status will be reported to the Audit Committee meeting in March.
- 12 actions have been completed
- 12 actions have been closed. These are no longer relevant for AVDC to complete, or have been superseded by more recent audit reviews
- 8 actions are to be transferred to Buckinghamshire Council for review as new controls, processes and systems are developed.

The status of all remaining audit actions will be reported to the final meeting of the Audit Committee in March 2020.

AVDC to complete

There are 40 actions to be completed (3 High, 11 Medium, 26 Low). This does not include new actions arising from the audit reviews reported to the Audit Committee in January. All actions will be reviewed in February and final status reported to AVDC Audit Committee in March 2020.

Review	Description	Risk	January 2020
Planning & Planning Enforcement	Proactive planning enforcement needs to be undertaken per the Planning Enforcement Plan. Formal reporting to the Group Manager/Assistant Director on a quarterly basis is needed to assess the effectiveness with action taken thereafter	(2) Medium	In progress and will be assessed in February
Taxi Licensing (2018)	Set out standard timeline parameters for processing decisions and protocols for where the Council diverge from these timelines.	(2) Medium	Timeline parameters are in place but evidence of monitoring needs to be reviewed. Review in February.
Building Control	The financial statement should be completed, and signed off by the S151 Officer within six months of the end of the financial year and publicised on the Council's Public Website.	(3) Low	18/19 External audit has now concluded and Building Control financial statement will be published. Review in February.
Corporate Health and Safety	Once corporate risk assessments have been completed, a corporate monitoring and review process is needed to ensure the risk profile of the organisation is continually reviewed, activities assessed and appropriate action taken. This should be reviewed by the Health and Safety Board	(2) Medium	Risk assessments for higher risk areas are complete and work is ongoing as part of BAU. Tracking tool and any gaps will be reviewed in February
Contracts and Procurement	Instances of non-compliance with the Contract Procedure Rules identified in this review (sample list provided) should be assessed and appropriate action taken i.e. obtain signed contracts, check contracts are appropriately sealed.	(2) Medium	Review in February
Contracts and Procurement	The compliance rates should be monitored on at least a quarterly basis and reported	(3) Low	Review in February

Commercial Waste	Report this schedule to every Quarterly Commercial Waste or Operations Board meeting to enable compliance monitoring and action	(2) Medium	Review in February
Commercial Waste	Terms of reference should be developed and approved for each of the five governance groups listed in this finding. This needs to specify the remit of the group, expected attendance and where agenda items are escalated, if required	(3) Low	Reduce risk to low as meetings are taking place. Assess status in February and identify and further actions.
Commercial Waste	Ongoing review of the effectiveness for the two new meetings needs to be completed to assess if they bring together operational and commercial staff and are an effective forum to take a holistic view of commercial waste activity. These assessments should be reported to the respective meeting with actions then taken to make improvements accordingly	(3) Low	Reduce risk to low as meetings are taking place. Assess status in February and identify any further actions.
Commercial Waste	Develop a schedule which checks the response rate for duty of care responses and report compliance levels to the Quarterly Commercial Waste meeting	(2) Medium	Review in February
Housing Benefit 2019	A list of legacy complex cases should be prepared and presented to the Finance Steering Group in March or April 2019. Decision is needed over which cases to reconcile and pursue and which should be written off.	(3) Low	Review in February
Housing Benefit 2019	A review of longstanding overpayment debts on Tech1 should be undertaken to identify those which are not in the process of being recovered so appropriate action can be taken.	(3) Low	Review in February
Housing Benefit 2019	The reason for the discrepancy between the overpayment report and the values held on Northgate and Tech1 should be investigated, including identifying whether this will have an impact on the reconciliation process.	(3) Low	Review in February

Housing Benefit 2019	A decision should be documented about whether to apply CRA where high risk cases are identified. The Risk Based Verification Procedure should then be updated, including the actions to be taken if AppCheck is not used	(3) Low	Review in February
Parking	A suite of KPIs for Parking Operations should be developed. The Customer relationship and Operations KPIs should also support the achievement of the Parking Strategy. These then should be reported to the Quarterly Parking Services Meeting.	(2) Medium	Review in February
Parking	Undertake an at least six monthly data matching exercise to identify any instances where staff who have left the Council are still receiving discounted permits.	(3) Low	Review in February
Parking	The Council has recently conducted a Council-wide review of devices and whether they are MDM supported. The current devices have not been through this process and should be added to it unless b) happens in the next 3 months	(3) Low	Review in February
Parking	The Council should continue to pursue the upgrade of the devices for the Enforcement Officers.	(3) Low	Review in February
Parking	A process should be developed which allows regular (at least monthly - TBC) data on chargebacks to be downloaded and reported to the central Parking Team. Appropriate action should then be taken to liaise with the Pay-by-Phone supplier to suspend accounts.	(3) Low	Review in February

General Ledger Reconciliations and Management Information	Licencing and Environmental Health – Interfaces between locally used systems, RegServe and Tech1 should be improved to enable automatic billing of customers when payments fall due. This is part of the Finance Business Processes project. Reconciliations between these should be carried out to confirm the accurate and complete transfer of data and billing of customers each month.	(1) High	Additional resource has been identified and work is progressing through the project.
General Ledger Reconciliations and Management Information	Commercial Property - A reconciliation should be implemented between local records or TechForge (when implemented), and invoice and payment data from Tech1, to confirm all invoices have been raised	(1) High	The implementation of TechForge did not go ahead. Future plans for systems will be considered by the new Authority. AVDC risk mitigated through monthly meetings with Property and Finance BPs to review all accuracy and completeness of invoicing arrangements and debt.
General Ledger Reconciliations and Management Information	Develop the existing Built Environment Finance Processes document (Building Control) to include more detail on the reconciliation requirements. Ensure this is signed off by Finance.	(1) High	Review in February
General Ledger Reconciliations and Management Information	Trade Waste – a reconciliation should be completed on a monthly basis between the customer rates/charges list, the Invoice Report from Bartec and Tech1 invoiced amounts. The first stage of this reconciliation should occur before the Invoice Report is sent to Finance and the latter stage within two weeks of the month end. The reconciliation should be documented and be supported by a cover sheet confirming the check was performed and reviewed.	(2) Medium	In progress and will be assessed in February

General Ledger Reconciliations and Management Information	Garden Waste – Documented reconciliation procedure notes should be set out prior to November 2019. This should provide assurance that payments have been received before bins are collected. This should happen every month commencing December 2019 for November 2019 data within two weeks after the subsequent month has completed and be supported by a cover sheet.	(2) Medium	In progress and will be assessed in February
General Ledger Reconciliations and Management Information	Bulky Waste and Domestic Waste – A risk assessment of the bulky waste and domestic waste services should be undertaken to determine whether it would be cost beneficial to undertake a regular reconciliation. This assessment should be documented, clearly recording the factors considered and the outcome. If a reconciliation between My Account and Salesforce is required, the appropriate frequency should be documented, and a reconciliation undertaken in line with this and supported by a cover sheet	(3) Low	In progress and will be assessed in February
General Ledger Reconciliations and Management Information	Depot/Workshop - A reconciliation should be performed between confirmed bookings, forms raised with Depot clerical staff, a download of all MoTs registered on the VOSA website and the income code on Tech1 to ensure all activity was invoiced for. This should happen every month within two weeks of the month end and be supported by a cover sheet	(3) Low	In progress and will be assessed in February
General Ledger Reconciliations and Management Information	AVDC should also assess whether workshop payments can be made by alternative means i.e. card. This would ensure payments are received in advance and limit inefficiencies in raising invoices and chasing debt	(3) Low	In progress and will be assessed in February

General Ledger Reconciliations and Management Information	The Markets Team should provide a line by line transaction listing of all receipts taken which reconciles to the Chip and Pin Data. This should be supported by a cover sheet confirming the preparer and approver and be emailed to the Finance Team within two weeks of every month for subsequent month activity. If it is deemed that this is not proportionate to the level of risk of a reconciliation not being completed, the rationale and any mitigating factors should be documented.	(3) Low	In progress and will be assessed in February
General Ledger Reconciliations and Management Information	Land Charges should complete their October 2018 to May 2019 reconciliation and document who prepared and authorised the reconciliation prior to Finance review. Reconciliations should then continue on a monthly basis.	(3) Low	In progress and will be assessed in February
General Ledger Reconciliations and Management Information	Planning – Issue invoices to all customers as opposed to sending BACS payment details to ensure a full audit trail is in place to track payments received and outstanding. Complete reconciliations between Uniform and Tech1 to confirm the accurate and complete transfer of data between systems.	(3) Low	In progress and will be assessed in February
General Ledger Reconciliations and Management Information	Develop the Reconciliation Summary into a more comprehensive document, ensuring it includes the reconciliations required for all systems and accurate information on who is responsible for the completion of these. This should clearly outline those reconciliations which are manual, rather than automated, and provide sufficiently detailed process notes on how these should be completed.	(3) Low	In progress and will be assessed in February

General Ledger Reconciliations and Management Information	All individual reconciliations should document who prepared and authorised the reconciliation and when. This could be done on a separate form or on the Finance Team's Monthly Checks and Balances Document	(3) Low	In progress and will be assessed in February
Debt Management	Communicate this finding by email and verbally to all staff involved with credit notes to reinstate the expected practices to help ensure all credit notes are being created and approved by separate individuals to maintain segregation of duties.	(2) Medium	To be completed by 28 February 2020
Debt Management	Investigate the capability of the Tech1 system to determine if workflows can be implemented which prevent credit notes being raised and approved by the same individual	(2) Medium	To be completed by 28 February 2020
Digital Contact Team	Management should put systems in place for identifying, recording and analysing the reasons for calls/chats, which should then be regularly reviewed to identify common themes, trends and problems.	(3) Low	Review in February
Digital Contact Team	A standing item should be added to the agenda for team meetings so that the information collected is used to allow lessons learned to be identified and analysed.	(3) Low	Review in February
Digital Contact Team	A coordinated approach for communicating with the Council's departments on a routine basis should be established to ensure that public information is reviewed and, where necessary, updated to address the common problems and reasons for calls/chats.	(3) Low	Review in February

Digital Contact Team	Management should review and, where necessary, update the checklist used for completing their reviews, whether based on phone calls or web chats, to detail which aspects of the Customer Charter are being assessed. The frequency of reviews and sample size should then be agreed to confirm there is sufficient regular coverage to ensure issues will be identified promptly.	(3) Low	Review in February
Digital Contact Team	The findings from the reviews should be collated to enable a review of potential training needs, either for the individual or the team as a whole.	(3) Low	Review in February
Digital Contact Team	Management should review the need for both the Digital Contact Teams direct number and the main switchboard number on the Council's website and should consider removing the direct number to further promote channel shift and the self-serve aim.	(3) Low	Review in February

Completed actions

12 actions have been completed (6 Medium, 6 Low)

Review	Description	Risk	January 2020
Accounts Payable	Review the process for receipting of invoices to automate where possible and avoid duplication, to ensure timely approval and payment.	(3) Low	Risk has been addressed through ETL reports and manual checks for duplicates by Business Partners. No further Tech1 development will take place on AP as this will transition to SAP from 1.4.20. Action deemed complete for AVDC
Accounts Payable	The Finance Team should run the list of PO breaches on monthly basis to identify the most frequent offending department and report to the Finance Business Partner.	(2) Medium	Some further system work is required to fully update the reports with all required information, but risk is mitigated by manual checks and review of KPIs strategic dashboard. No further Tech1 development will take place on AP as this will transition to SAP from 1.4.20. Action deemed complete for AVDC
Corporate Health and Safety	A project plan is needed to appropriately resource the completion of Council wide risk assessments. It is recognised the Corporate Health & Safety Manager will need to support Managers with the process in the first instance. Higher risk areas should be prioritised for completion	(2) Medium	Risk assessments for higher risk areas are complete and work is ongoing as part of BAU. Tracking tool and any gaps will be reviewed in February
Corporate Health and Safety	Training material should be developed in consultation with Learning and Development, and signed off by the Corporate Health and Safety Manager	(2) Medium	H&S Induction elearning is in place. Fire warden training has been provided. Other adhoc training rolled out as needed using external providers as required. No further action for AVDC as all future training is to be developed and rolled out for the new Authority.
Corporate Health and Safety	Review all policies and ensure changes are appropriately approved and communicated (including to	(3) Low	Existing policies are adequate. No further changes will be made in timeframe of ADVC.

	contractors). For future amendments a change control process is required. Progress to be monitored by Health and Safety Board		
Contracts and Procurement	The website version must be updated on at least a half-yearly basis	(3) Low	Since April 2019 the contract register has linked to the smartsheet which includes live updates. In December 2019 we transferred all contracts to the new CMA software to be used by BC. No further updates will be made to the smartsheet, but the website is up to date as of December 2019.
Comments, Complaints and Compliments	The complaints E-learning should be made mandatory for frontline staff who have regular contact with customers. All staff who join should complete training as part of their induction.	(3) Low	Customer fulfilment monitor this as part of on boarding new staff. New complaints processes will be rolled out for the new Authority. No further action for AVDC.
Parking	A quarterly meeting should be created that involves the Operations and the Team Managers from Customer Relationship. Consideration should be given as to how this links to the overall Parking Strategy with appropriate involvement from Assistant Directors.	(2) Medium	Complete.
Parking	Terms of reference should be developed and approved for this meeting. This needs to specify the remit of the group, expected attendance and where agenda items are escalated, if required	(2) Medium	Complete - ToR not considered necessary for operational meetings
Parking	The effectiveness of the new meeting should be assessed and reported to a future meeting with actions then taken to make improvements accordingly	(2) Medium	Complete - not considered necessary for operational meetings

Debt Management	<p>A monthly review of the aged debtors listing should be undertaken to identify all longstanding debts for which no action is being taken.</p> <p>Where items are identified as being irrecoverable, the action being taken should be confirmed with service areas, and they should be processed for write-off that month, with approval in line with the Debt Management Procedure. This should be followed up on in the following month to confirm this has been actioned.</p>	(3) Low	<p>Complete. Monthly reviews of aged debt report is taking place. Also reported at BC CMT meetings as part of finance monitoring.</p>
Debt Management	<p>When completing the review of customer detail changes, record on the change report which items have been reviewed, the outcome of the review and where necessary, what actions were taken to remedy any issues identified</p>	(3) Low	<p>A quarterly process is now in place to review changes including customer to Tech1 data. Review is performed by Corporate Finance Manager.</p>

Closed actions

12 actions have been closed (2 High, 4 Medium, 6 Low)

Review	Description	Risk	January 2020
Safeguarding	The DS/DBS check records should include the date of each check and the date it needs to be re-checked.	(3) Low	This has been superseded by the 2019/20 HR Management audit findings.
General Ledger	The reconciliation manual should be completed, identifying frequency and responsibility for each financial reconciliation.	(2) Medium	This is no longer applicable and the action has been superseded by the 2018/19 audit
General Ledger	Officers with responsibility for reconciliations should be trained to ensure process are carried out	(2) Medium	This has been superseded by the 2018/19 audit
Corporate Health and Safety	The Corporate Health and Safety Team should develop a programme of training and communication, based on a matrix of requirements for different roles to ensure that staff are aware of the latest health and safety issues	(2) Medium	H&S Induction is in place and matrix of requirements was developed. No further action for AVDC as all future training is to be developed and rolled out for the new Authority.
Corporate Health and Safety	Develop a policy review framework to identify all required policies	(3) Low	No further work on policy development will take place by AVDC.
Contracts and Procurement	Resolve the data quality issue of the report from Tech One regarding vendor names and classifications	(3) Low	All contracts have transferred over to the new CMA software as part of BC. New procurement software is also being rolled out along with procedures. No further action for AVDC

Contracts and Procurement	A training needs assessment for different roles and agreement of whether it is mandatory should be performed and communicated	(3) Low	CMA training is being rolled out for the new Authority and TNS will be assessed inline with new procurement and contract management arrangements. No further action for AVDC.
Contracts and Procurement	Appropriate training content developed in consultation with Learning and Development, including eLearning/face-to-face, as appropriate	(3) Low	CMA training is being rolled out for the new Authority and TNS will be assessed inline with new procurement and contract management arrangements. No further action for AVDC.
Comments, Complaints and Compliments	An e-learning compliance rate should be set and monitored and reported regularly by service area.	(3) Low	Elearning requirements and compliance will be taken forward by BC.
Commercial Waste	Operational and commercial teams should speak with their respective Finance Business Partners to agree financial reporting requirements and agree actions over better report formats	(2) Medium	Finance BPs attend meetings but no further work to develop reports will be done in Tech1. All budget reporting will be from SAP from 1 April 2020.
General Ledger Reconciliations and Management Information	Produce a comprehensive planning document detailing how TechForge will integrate with Tech1 with adequate explanations of the steps involved in completing the integration and what processes will be undertaken to confirm accurate and complete system interfaces are in place. Ensure this is signed off by Finance.	(1) High	No longer applicable as the implementation of (No Suggestions) was cancelled. Plans for future asset management systems will be considered as part of new Authority
General Ledger Reconciliations and Management Information	The Built Environment (BE5) implementation for Planning and other services should not be introduced prior to documenting and approving sufficient plans to indicate how systems will interface with one another post implementation. Ensure this is signed off by Finance.	(1) High	Implementation of BE5 did not go ahead. Existing processes with Uniform remain

Transfer to Buckinghamshire Council

We recommend that 8 actions are reviewed and considered by Buckinghamshire Council.

Review	Description	Risk	January 2020
Planning & Planning Enforcement	Pre application costs need to be substantiated to set out how hourly costs have been calculated and specifically setting out the recovery of any administration costs	(3) Low	This action is closed for AVDC and will be picked up as part of the process of agreeing fees and charges for the new authority. BC should review as part of harmonisation of fees and charges.
Planning & Planning Enforcement	Pre application costs need to also cover the use of consultants (temporary staff) specifically identifying and applying their costs	(3) Low	This action is closed for AVDC and will be picked up as part of the process of agreeing fees and charges for the new authority. BC should review as part of harmonisation of fees and charges.
Corporate Health and Safety	Processes need to be developed to ensure training completion can be monitored and reported	(2) Medium	Our HR/L&E systems do not enable tracking and reporting. No further action for AVDC and will be taken forward by the new Authority
Corporate Health and Safety	Consider the cost/benefits of utilising the new HR system and/or alternatives and whether there is a business case for a standalone management system for health and safety. Report to be presented to Health & Safety Board	(3) Low	We have fed into the Unitary worksteam the H&S system requirements e.g. accident reporting. No further action for AVDC.

Contracts and Procurement	The contract register should be updated to comply with the Local Government Transparency Code 2015	(3) Low	All contracts have transferred over to the new CMA software as part of BC. New procurement software is also being rolled out along with procedures. LG Transparency requirements will be considered by the new Authority.
Debt Management	An assessment of those higher risk areas for debt recovery should be undertaken, focusing on those with high value, low volume transactions such as Commercial Property, to identify the extent of due diligence procedures which would be appropriate. This could include setting thresholds above which these procedures are required	(3) Low	Not considered a risk for ADVc, but adequacy of controls and processes for due diligence over new customers should be assessed for the new Authority.
Debt Management	Once determined, these procedures should be implemented to confirm the background and nature of the customer as well as determining their ability to meet repayment terms, with completion of these procedures being documented to evidence completion. Due diligence procedures should be repeated at pre-determined intervals based on the risk and value of the customer contract, identifying any actions necessary to prevent any future irrecoverable debts, such as renegotiating payment terms (from quarterly to monthly for example).	(3) Low	Not considered a risk for ADVc, but adequacy of controls and processes for due diligence over new customers should be assessed for the new Authority.
Debt Management	The capability of Tech1 should be investigated to enable this to support any credit limits which are imposed on certain customers	(3) Low	Not considered a risk for ADVc, but adequacy of controls and processes for due diligence over new customers should be assessed for the new Authority.

