

**INTERNAL AUDIT PROGRESS REPORT – MARCH 2020**

**1 Purpose**

1.1 To receive the Internal Audit Progress Report of activity undertaken since April 2019.

**2 Recommendations**

2.1 The committee is recommended to note the progress report.

**3 Supporting Information**

3.1 This report provides an update on the progress made against the 2019/20 Internal Audit Plan and includes information on:

- Internal audit reviews completed and in progress
- Changes to the 2019/20 internal audit plan
- Implementation of agreed audit actions

3.2 The Committee requested that all internal audit reports are presented in full. These are included in Appendix 3.

**4. Reasons for Recommendations**

4.1 Ensuring a proper and effective flow of information to Audit Committee Members enables them to perform their role effectively and is an essential element of the corporate governance arrangements at the Council.

**5. Resource Implications**

5.1 There are no resource implications to report.

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Background papers: None



# **Internal Audit Progress Report**

March 2020

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# 1. Activity and progress

The 2019/20 internal audit plan was approved by the Audit Committee in July 2019. A summary of the plan is included in Appendix 2. We monitor progress against the plan during the year and advise the Audit Committee of any changes.

## Final reports issued since the previous Committee meeting

Name of review	Risk rating*	Date	No of findings *			
			 Critical	 High	 Medium	 Low
Housing - Homelessness	High	Mar 20	-	1	5	2
Pembroke Road Redevelopment	n/a	Jan 20	-	-	-	-

\* See Appendix 1 for the basis for classifying internal audit findings and reports.

The full reports are attached in Appendix 3 and summarised below:

### Housing – Homelessness

This report is classified as high risk and we identified one high risk, five medium risk and two low risk recommendations.

Homelessness prevention and relief is a statutory function, which falls within the remit of Local Authorities. AVDC's current Homelessness Strategy (approved December 2018) was developed in line with the Homelessness Reduction Act 2017 (HRA) and covers the period 2019-2022. The HRA significantly reformed Homeless legislation, placing duties on local authorities to intervene at earlier stages to prevent homelessness. The Homelessness Code of Guidance provides the framework for practitioners in order to correctly apply the legislation.

The audit review assessed the design and effectiveness of controls in place around the housing application process and whether the authority is acting in accordance with the Act, including acceptance of duty for homelessness prevention or relief, case management, quality and performance monitoring, record keeping and the escalation of potential safeguarding cases.

The audit concluded that the Housing Team made appropriate decisions based on documentation received and generally operated in accordance with the Homelessness Code of Guidance. Areas of good practice were identified but there were also a number of areas where improvement to local internal controls and operation of procedures was required to strengthen the management of this inherently high risk service.

The high risk finding relates to exceptions noted in the completion and communication of 'Personal Housing Plans' (PHPs). It is a requirement of the Act that where a person is homeless or threatened with homelessness and eligible, a local authority should draw up a PHP based on its assessment of the applicant's need. The plan should contain the steps to be taken to prevent or relieve the applicant's homelessness and should be communicated and agreed with the applicant. The audit noted a lack of clarity over internal processes for the requirements to complete a PHP where housing debt advice is required which was evidenced by inconsistent completion and communication of PHPs.

### **Pembroke Road Redevelopment**

An advisory review was undertaken to review the governance and control environment of the Pembroke Road Redevelopment project across 6 key focus areas:

- Business case sets out the scope and objectives of the project and had adequate stakeholder involvement and approval
- Governance arrangements are adequate to enable effective decisions and programme oversight
- Programme and budget reporting is adequate to enable visibility of the programme progress and inform decision making
- Risk management processes are in place to ensure identification and recording of risks to allow mitigation
- Contract management procedures support effective scrutiny of contractors
- Ensuring compliance with regulations

The review identified a number of areas of good practice and also some opportunities for improvement. The most significant recommendation relates to the need to revisit the original (2016) business case for the project and create a revised return on investment schedule.

Many of the original assumptions contained in the business case are no longer valid. Changes and opportunities arising from the move to a unitary authority as well as changes in expected future housing numbers and in expected income sources need to be reflected. The financial business case and return on investment schedule should be revised to reflect the current context. Going forward, progress against the benefits and targets identified in the revised business case should be monitored at governance meetings.

## **Summary of changes to the 2019/20 internal audit plan**

To remain relevant, the annual internal audit plan should be flexible to respond to emerging or changing risks. With budget constraints, there is also a need to ensure prioritisation is given to work which will achieve the greatest value to the organisation.

There have been no changes to the audit plan since the last audit committee meeting in January. A summary of the audit plan and any changes that have been made to it is set out in Appendix 2.

## ***2. Implementation of agreed audit actions***

We monitor the implementation of actions and recommendations raised by internal audit reviews to ensure that the control weaknesses identified have been satisfactorily addressed. Actions arising from low risk audit findings are followed up by management and reviewed, but not validated, by internal audit.

A full review of all 55 outstanding audit actions, and the risks they were designed to mitigate, has been undertaken. In the context of transition to a unitary authority, this has identified whether actions are complete, should be closed as no longer relevant, or transferred to Buckinghamshire Council for future consideration. The result of this exercise is set out in Appendix 4 and summarised as follows:

- 44 actions have been completed, this includes all actions rated as 'High' risk
- 2 actions have been closed. These are no longer relevant for AVDC to complete
- 9 actions are to be transferred to Buckinghamshire Council for review as new controls, processes and systems are developed. This is in addition to the 6 actions reported to the Audit Committee in January 2020, making a total of 15 actions to transfer to Buckinghamshire Council.

# Appendix 1: Internal audit opinion and classification definitions

The overall report classification is determined by allocating points to each of the individual findings included in the report.

Findings rating	Points
Critical	40 points per finding
High	10 points per finding
Medium	3 points per finding
Low	1 point per finding

Report classification	Points
 Critical risk	40 points and over
 High risk	16– 39 points
 Medium risk	7– 15 points
 Low risk	6 points or less

Individual findings are considered against a number of criteria and given a risk rating based on the following:

Finding rating	Assessment rationale
Critical	<p>A finding that could have a:</p> <ul style="list-style-type: none"> <li>• <b>Critical</b> impact on operational performance; or</li> <li>• <b>Critical</b> monetary or financial statement impact [quantify if possible = materiality]; or</li> <li>• <b>Critical</b> breach in laws and regulations that could result in material fines or consequences; or</li> <li>• <b>Critical</b> impact on the reputation or brand of the organisation which could threaten its future viability.</li> </ul>
High	<p>A finding that could have a:</p> <ul style="list-style-type: none"> <li>• <b>Significant</b> impact on operational performance; or</li> <li>• <b>Significant</b> monetary or financial statement impact [quantify if possible]; or</li> <li>• <b>Significant</b> breach in laws and regulations resulting in significant fines and consequences; or</li> <li>• <b>Significant</b> impact on the reputation or brand of the organisation.</li> </ul>
Medium	<p>A finding that could have a:</p> <ul style="list-style-type: none"> <li>• <b>Moderate</b> impact on operational performance; or</li> <li>• <b>Moderate</b> monetary or financial statement impact [quantify if possible]; or</li> <li>• <b>Moderate</b> breach in laws and regulations resulting in fines and consequences; or</li> <li>• <b>Moderate</b> impact on the reputation or brand of the organisation.</li> </ul>
Low	<p>A finding that could have a:</p> <ul style="list-style-type: none"> <li>• <b>Minor</b> impact on the organisation’s operational performance; or</li> <li>• <b>Minor</b> monetary or financial statement impact [quantify if possible]; or</li> <li>• <b>Minor</b> breach in laws and regulations with limited consequences; or</li> <li>• <b>Minor</b> impact on the reputation of the organisation.</li> </ul>
Advisory	<p>A finding that does not have a risk impact but has been raised to highlight areas of inefficiencies or good practice.</p>

## Appendix 2: Internal audit plan and progress tracker

The 2019/20 Annual Internal Audit Plan was approved by members of the Audit Committee in July 2019.

The plan reflects the changing nature of AVDC's objectives and risks during the period of transition to the new Buckinghamshire Council. Reviews have been identified where they will directly add value to the objectives of achieving an orderly transition, balanced against the desire not to place additional burden on already stretched teams. Contingency days have been built in to allow for additional reviews should the need arise during the period. It is important the plan remains flexible to adapt to changing risks and priorities.

A summary of progress on completion of the plan and changes is reported below.

Review	Description	Status/Comment	Overall Risk Rating
<b>Finance – Fraud Risk Assessment</b>	Focus on fraud risk across council operations and services. The review will identify any areas of risk and make recommendations as appropriate.	Complete	Advisory
<b>People &amp; Culture – HR Management</b>	Review of HR Management processes using "checklist" approach to ensure orderly transition of staff and accurate, complete employment information	Complete	Low
<b>Section 106 Agreements</b>	Conclude and report on the review that started in 2018/19.	Removed – Work performed in 2018/19 has been reviewed and this is no longer considered to be a priority area for focus. Replaced with Housing audit (see below).	-
<b>Council Tax and Business Rates</b>	Controls and processes will continue into Unitary. Review to focus on changes to discount arrangements.	Complete	Low
<b>Digital Contact Team</b>	Review of customer contact processes. Actions identified will feed into the Unitary Customer Workstream	Complete	Low
<b>Taxi Licensing</b>	Focus on processes post implementation of RegService	Complete	Medium
<b>Pembroke Road Redevelopment</b>	Advisory review of the governance of the programme (Capital Projects and Operations)	Complete	Advisory
<b>Follow up of audit actions</b>	Validation that agreed internal audit actions have been implemented.	Complete	n/a
<b>Disabled Facilities Grant</b>	Grant compliance requirements	Complete	No issues
<b>Reviews identified as a result of emerging risks:</b>			
<b>Housing - Homelessness</b>	Review design and effectiveness of controls in place around the housing application process	Complete	High

## ***Appendix 3: Internal audit reports***

The Committee requested to see all internal audit reports in full. Those completed since the last meeting are attached below.

1. Housing - Homelessness
2. Pembroke Road Redevelopment

## ***Appendix 4: Review of audit actions***

A full review of all (55) outstanding audit actions was performed in March 2020. This has identified whether actions are 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:

- 44 actions have been completed, this includes all actions rated as 'High' risk
- 2 actions have been closed. These are no longer relevant for AVDC to complete
- 9 actions are to be transferred to Buckinghamshire Council for review as new controls, processes and systems are developed. This is in addition to the 6 actions reported to the Audit Committee in January 2020, making a total of 15 actions to transfer to Buckinghamshire Council.

## Completed actions

44 actions have been completed (3 High, 17 Medium and 24 Low).

Review	Description	Risk	March 2020
<b>Planning &amp; Planning Enforcement</b>	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	A proactive Planning Enforcement Officer has been in post since February 2019, helping to ensure work is undertaken per the Planning Enforcement Plan. They have received training and are now building their experience through the handling of different cases. The work completed is updated on a monthly KPI spreadsheet tracker. This is reviewed by the Group Manager on a monthly basis, and there are also formal quarterly discussions between Group Managers regarding this work.
<b>Building Control</b>	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	The Building Regulations Financial Statement 2018-19 has been signed off by the S151 Officer and has been published on the Council's website.
<b>Corporate Health and Safety</b>	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	There is a corporate risk assessment tracker in place. This includes the date of last assessment, annual review date and Service Lead. Each risk assessment is also updated every two years, unless it is required sooner due to service changes. The Health & Safety Board meetings monitor this. Ongoing risk assessment is part of BAU for the Corporate H&S team.
<b>Contracts and Procurement</b>	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	Since November 2019, the existing Contracts Register was moved to Buckinghamshire Council's system (CMA). This work was undertaken by the Contracts and Procurement Manager, alongside support from Buckinghamshire Council. A report from the system was distributed to Contract Managers on 6 February 2020, which showed any gaps in

			contract details. A deadline of 1 April 2020 has been given to complete this, which will then allow for instances of non-compliance to be monitored by Buckinghamshire Council through a monthly report.
<b>Contracts and Procurement</b>	The compliance rates should be monitored on at least a quarterly basis and reported.	(3) Low	A monthly spend report is completed by Finance which allows for compliance rates to be monitored.
<b>Commercial Waste</b>	Report this schedule of Site Risk Assessments to every Quarterly Commercial Waste or Operations Board meeting to enable compliance monitoring and action.	(2) Medium	There is a tracker in place which is actively used to review the status of risk assessments. These are updated regularly by crew if they spot any changes, and are subject to review every two years. Going forward, this will be taken to the monthly Operations meeting with Managers from Commercial, Operations and Business Support.
<b>Commercial Waste</b>	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	Appropriate communication channels are in place, including meetings between Operations and Commercial staff. Existing arrangements will remain until new ways of working are established by Buckinghamshire Council.
<b>Commercial Waste</b>	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	Per above.
<b>Housing Benefit 2019</b>	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	(3) Low	There are a few accounts with credits and debits on however a separate piece of work, looking at all Housing Benefits debt- the status, whether it's being recovered etc. is being finalised and it is expected for claimants to

	be written off.		crop up on both lists. Once these have been categorised, any for write off or that which require a decision will go to Finance for review. The review and write off process is now business as usual, with this being the sole responsibility of an officer. By 31 March 2020, a final clean up within the Northgate system will be completed.
<b>Housing Benefit 2019</b>	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	Due to the nature of the data in Northgate and Tech1, this is an ongoing manual process. This is the full-time role of an officer, hence this is now business as usual.
<b>Parking</b>	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	A suite of Parking KPIs have been developed. Monitoring of actual performance against these is completed monthly, with any necessary improvements discussed in quarterly team meetings. This is also reported to the Assistant Director quarterly.
<b>Parking</b>	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	The team process the starters and leavers form on an ad hoc basis when they are received by HR. These are cross checked six monthly. There is now a record sheet in place for these checks.
<b>Parking</b>	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.	(3) Low	New handheld devices have been purchased and rolled out. These allow a Civil Enforcement Officer to check a Live payment session i.e. Pay-by-phone/RingGo and then issue a PCN. They use the Conduent software and do not store information. MDM has not been installed.
<b>Parking</b>	The Council should continue to pursue the upgrade of the devices for the Enforcement Officers.	(3) Low	New devices have been purchased, and roll-out to all Enforcement Officers has been completed.

<b>General Ledger Reconciliations and Management Information</b>	<p>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.</p> <p>Reconciliations between these should be carried out to confirm the accurate and complete transfer of data and billing of customers each month.</p>	(1) High	<p>The licensing file is received monthly and the invoices are raised electronically. A weekly payment report is sent back to Salesforce to update records as paid. Recently a report has been completed to aid reconciliation, with the process starting for January 2020. This reconciliation was completed on 26 February 2020. The same process will now be rolled out across other areas of Salesforce/Tech1 financial reconciliation and any further system updates added to System Admin workplan as BAU.</p>
<b>General Ledger Reconciliations and Management Information</b>	<p>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.</p>	(1) High	<p>TechForge was not implemented. A rental income reconciliation tracker (spreadsheet) is updated on a weekly basis. There are fortnightly meetings between Finance &amp; Estates teams to ensure accuracy and completeness of billing, and a further monthly debt review meeting.</p>
<b>General Ledger Reconciliations and Management Information</b>	<p>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.</p>	(1) High	<p>There were no reconciliations from Building Control since August to December 2019. This has now been completed for January 2020. Now that the process is working it will be added to monthly procedures, including using the standard Finance reconciliation summary template and a new report for credit notes is to be produced from SalesForce.</p>
<b>General Ledger Reconciliations and Management Information</b>	<p>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</p>	(2) Medium	<p>A monthly reconciliation is completed by Trade Waste, with any differences being investigated by the service and a Finance Officer. A summary document is updated each month which shows the overall difference to be investigated. All reconciliations since June 2019 have been completed and evidenced.</p>

	confirming the check was performed and reviewed.		
<b>General Ledger Reconciliations and Management Information</b>	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	All the financial data is held within Tech1, so no reconciliation of financial information is necessary. Workflows have been built into Tech1 which do not allow for a sticker to be issued unless account balances are less than or equal to zero. The process flow has been documented as part of the Garden Waste project.
<b>General Ledger Reconciliations and Management Information</b>	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	A risk assessment was completed which determined that a monthly reconciliation should be included within regular processes. A standard template and cover sheet, prepared by Finance, is used. However, a reconciliation has not been completed since November 2019 for Domestic Waste and has not been completed for January 2020 for Bulky Waste. This has now been added to the finance reconciliation tracker (see below).

<b>General Ledger Reconciliations and Management Information</b>	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	A Chip and Pin receipt is created in Tech1, which is sent to the Market Development and Operations Manager. This is used to complete monthly reconciliations, with a line-by-line transactional listing of all receipts. This process has been in place since October 2019.
<b>General Ledger Reconciliations and Management Information</b>	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	Land Charges now include reconciliations in their monthly processes. These have been evidenced from April 2019 to January 2020.
<b>General Ledger Reconciliations and Management Information</b>	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	A master tracker document is in place for all monthly reconciliations. This shows the department, who prepared and reviewed the reconciliation, and any monthly variances. This tracker is updated regularly by each of the Finance reviewers, with the document being accessible to the entire Finance team on a shared drive.
<b>General Ledger Reconciliations and Management Information</b>	All individual reconciliations should document who prepared and authorised the reconciliation and when.	(3) Low	Per above.

<b>Debt Management</b>	Credit notes should not be raised and approved by the same individual to maintain appropriate segregation of duties - Communicate this 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	This has been communicated at team meetings.
<b>Digital Contact Team</b>	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	Wrap up codes have been added to the phone lines so that the types of calls can be monitored. The correct option is chosen on the system by the officer, upon the completion of the phone call. This data is reviewed monthly in line with the KPI recording.
<b>Digital Contact Team</b>	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	The Digital Contact Team have weekly team meetings. The analysis of trends is now included on the fixed meeting agenda.
<b>Digital Contact Team</b>	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	The Digital Support Manager has regular meetings with Operations Managers across departments to ensure effective communication across the Council. There are also more fluid communication lines to allow for more reactive work.
<b>Digital Contact Team</b>	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	The template form provided by audit was implemented by the team in October 2019. This is being used for quality assurance checking for the Digital Support and Waste Team and is currently being rolled out for EH Triage, Housing Triage and Parking.

<b>Digital Contact Team</b>	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	Training issues identified are addressed with individuals and are also used as part of REACH and the quarterly appraisal process.
<b>Digital Contact Team</b>	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	The change freeze has meant that the change to the website could not be made. However IVR has been added to the 01296 585000 number that replicates that on the main switchboard, meaning that all customers receive a consistent service and experience regardless of which number they call.
<b>Taxi Licensing (2018)</b>	Set out standard timeline parameters for processing decisions and protocols for where the Council diverge from these timelines.	(2) Medium	Standard timeline parameters have been put in place. There is a new dashboard on Salesforce which shows a breakdown of cases being worked on by each officer, with timelines detailed. This is monitored by the Licensing Team Manager, who discusses individual case timelines with each officer.
<b>Taxi Licensing (2020)</b>	The Taxi Licensing Team should investigate the feasibility of Salesforce having an alert feature for instances where grace periods have been granted and checks become overdue. If this is not viable, a separate log of vehicles requiring a secondary vehicle check should be kept and monitored on a daily basis to avoid licences remaining valid longer than the grace period without a satisfactory vehicle check.	(2) Medium	There is a new dashboard within Salesforce which shows instances of where grace periods have expired and checks have become overdue. This is monitored by the Licensing Team Manager. Where there are overdue checks, an officer is notified to suspend the licence.
<b>Taxi Licensing (2020)</b>	The Taxi Licensing Team should liaise with Salesforce to remove the 'Awaiting Collection' status. If this is not feasible, all staff should be reminded of the need to set all cases to 'complete' once a licence has been issued. A regular report of open applications should be run to see which have been open for longer than the prescribed	(2) Medium	There have been system changes which will allow for the application status to be automatically set to complete once the processes have been completed. This will mitigate the risk of inaccurate data. There is also a dashboard on Salesforce which shows a breakdown of applications that have been received and completed by each officer, with dates included. This can be used to see which

	processing timeframe. These should then be checked to see if the application status needs to be set to complete.		applications have been open for longer than the prescribed timeframes.
<b>Council Tax and Business Rates (2020)</b>	The Council should update the refund procedure notes to provide specific guidance on the step-by-step actions that staff should take to obtain bank details if they are not already available, before processing a refund via cheque.	(2) Medium	The procedure notes have been updated to now provide greater guidance for processing refunds. These notes are available to all staff on the Council's Box.
<b>Council Tax and Business Rates (2020)</b>	All officers who are authorised to process Council Tax and Business Rates refunds should be reminded of the new refunds process in place.	(2) Medium	Refresher training has been provided to all relevant staff. In addition, an email was sent out to the team on 21 January 2020 and discussions have been held within the teams.
<b>Council Tax and Business Rates (2020)</b>	For all future reviews undertaken by a third-party contractor, formal monitoring procedures should be implemented. This should include how the sample size will be determined, how the sample should be selected and the expected recording of the cases reviewed and the outcomes for each.	(3) Low	A template form has been produced to document all future third-party contractor reviews, mainly Single Person Discount review. This will detail the name of reviewer, cases reviewed, cases matched and letters issued to claimants. This form is available to all staff on Box.
<b>HR Management</b>	A central list of all roles that require a DBS check should be maintained and monitored on a monthly basis to ensure DBS checks are renewed as required.	(2) Medium	A central list of all roles that require a DBS has been compiled, which shows the initial date of check and expiry date. The list will be reviewed on a monthly basis by two HR Business Partners, starting from 16 March 2020 onwards.
<b>HR Management</b>	The central list should be updated regularly to reflect any changes to DBS requirements.	(2) Medium	As part of the monthly review, any changes to DBS requirements will be actioned.
<b>HR Management</b>	An enhanced DBS check should be completed for the Community Safety and Emergency Planning Officer and logged on the HR management system.	(2) Medium	This check was completed on 27 November 2019 and logged on the system accordingly.

<b>HR Management</b>	Quarterly spot checks should be completed to ensure those individuals who require DBS checks are done so in line with their role profiles.	(2) Medium	A review of role profiles against the individuals in those roles has been completed. This has identified a number of gaps which will be addressed by 31 March 2020. Quarterly spot checks have been put in place, starting from 19 March 2020.
<b>HR Management</b>	A tool should be used to log key information in relation to the IR35 status for each contractor information should be recorded: <ul style="list-style-type: none"> <li>• Date IR35 assessment initially undertaken</li> <li>• Result of the IR35 assessment</li> <li>• Date re-check of IR35 status is due</li> <li>• Date and outcome of re-check.</li> </ul>	(3) Low	A spreadsheet has been compiled to log key information in relation to the IR35 status. This includes the date and result of initial assessment, and when the re-check is due.
<b>HR Management</b>	HR should contact all staff, and their line managers, identified as non-compliant against their safeguarding training to request this is completed immediately.	(3) Low	40 employees were identified as non-compliant for their safeguarding training. An email was sent by the HR on 27 Feb 2020, to request that the training is completed by 6 Mar 2020. There are currently 11 staff remaining who are still non-compliant, and this has been escalated to Line Managers.
<b>HR Management</b>	Mandatory safeguarding compliance reports should be reviewed on a monthly basis and non-compliance should be followed up accordingly.	(3) Low	A Safeguarding compliance report will continue to be run from Learning Pool (as all staff that have completed Safeguarding training historically on iTrent have been identified), on a monthly basis and any employees identified as non-compliant, will be contacted directly in the first instance with a deadline to complete the training. This will only be applicable until 1 April 2020 when new Corporate monitoring for mandatory training will be adopted within Buckinghamshire Council.

## Closed actions

2 actions have been closed (1 Medium and 1 Low).

Review	Description	Risk	March 2020
<b>Housing Benefit (2019)</b>	A decision should be documented about whether to apply Credit Risk Assessments (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	Following the close working with local districts through unitary sessions, for consistency, the decision was made to remove the CRA check from the policy and process and the officers will do a full document verification on high risk claims. There has been continued use of RBV for new claim processing however the new unitary authority will not be using RBV and so no further action is required for AVDC.
<b>Debt Management</b>	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	With the move to unitary, the finance processes are being aligned with BCC. We are therefore removing manager approval in T1 to align with the new council. Going forward only finance will approve documents before they are sent out to customers.

## Transfer to Buckinghamshire Council

We recommend that 15 actions are reviewed and considered by Buckinghamshire Council.

Review	Description	Risk	March 2020
<b>Commercial Waste</b>	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	The Commercial team have developed a system and process which will automate and digitise the whole duty of care procedure for new and continuing customers. It was intended to implement the new system for this year's full customer base annual run, however this has not been possible as further development of systems by IT is required to enable it to work with each account within Salesforce. This had to be put on hold until after the 1 <sup>st</sup> April due to the change freeze. This action is to be considered by Buckinghamshire Council.
<b>Housing Benefit (2019)</b>	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	The project is continuing but it is a slow process as debts are being reviewed from 2011. All new debts since Customer Fulfilment took over Housing Benefits overpayments are recovered in a timely manner. Project days continue and the number of Direct Earnings Adjustments has significantly increased and is bringing around £16,000 per month. There is an intention for the work completed on Northgate (as per recommendation 2) to be replicated on Tech1. This work is to be continued by Buckinghamshire Council.
<b>Parking</b>	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	As part of the move to Unitary and a new parking strategy, new cashless providers are being explored, i.e. Ringo. The issue of chargebacks should be considered by Buckinghamshire Council.

<b>General Ledger Reconciliations and Management Information</b>	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 is invoiced. This should happen every month within two weeks of the month end and be supported by a cover sheet.	(3) Low	This action will now be addressed as part of the review of taxi and MOT booking processes to be done alongside the setup of the new workshop. Finance is engaged in the Workshop Project team and an action has been added to the project plan. Action to be taken forward for review by Buckinghamshire Council.
<b>General Ledger Reconciliations and Management Information</b>	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	Per above.
<b>General Ledger Reconciliations and Management Information</b>	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	Finance processes for Planning are to be reviewed by Buckinghamshire Council as part of service reviews. No further action is to be taken by AVDC.
<b>Taxi Licensing (2020)</b>	The Taxi Licensing Team should look to include all of the required processes for Operator Licence applications on Salesforce to avoid steps being missed.	(2) Medium	This work is still in progress with Salesforce in the process of implementing the system changes. This action will be taken forward by Buckinghamshire Council.
<b>Taxi Licensing (2020)</b>	The Taxi Licensing Team should liaise with the Systems Admin Team to create a new pro-forma for report requests. This should include required parameters, report name	(2) Medium	With the move to unitary, there is to be a system change from Hornbill to ServiceNow. Therefore the process and format for report requests will change. This action should be reviewed by BC to identify an appropriate solution to ensure

	and report description. It should be adequately detailed so that a request can be picked up by any member of the Systems Admin Team.		reports are produced in a consistent and accurate manner.
<b>Taxi Licensing (2020)</b>	The 'target date' field on Salesforce should be used to input the expected timeframe for case completion. A regular report could then be run to see which cases should be closed in the following week, and these could then be followed-up to assess any cases in which sufficient and timely action has not been taken.	(3) Low	The feasibility of using the 'target date' field was investigated. This created issues when running reports, with additional processes being shown and hence there was inaccurate data. Additional work is still required with SalesForce to fix this issue or investigate the use of other fields, such as due date. This action is to be taken forward by Buckinghamshire Council.

Previously reported in January 2020:

<b>Review</b>	<b>Description</b>	<b>Risk</b>	<b>January 2020</b>
<b>Planning &amp; Planning Enforcement</b>	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 will be picked up as part of the process of agreeing fees and charges for the new authority. Buckinghamshire Council should review as part of harmonisation of fees and charges.
<b>Planning &amp; Planning Enforcement</b>	Pre application costs need to also cover the use of consultants (temporary staff) specifically identifying and applying their costs.	(3) Low	As above.
<b>Corporate Health and Safety</b>	Processes need to be developed to ensure training completion can be monitored and reported.	(2) Medium	AVDC current HR/L&E systems do not enable tracking and reporting.  All future training will be recorded on Buckinghamshire Council systems. The action should be taken forward for review by the new Authority.
<b>Corporate Health and Safety</b>	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	(3) Low	We have fed into the Unitary work stream the H&S system requirements e.g. accident reporting. The action should be taken forward for review by the new Authority.

	safety. Report to be presented to Health & Safety Board.		
<b>Contracts and Procurement</b>	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 Buckinghamshire Council. New procurement software is also being rolled out along with procedures. LG Transparency requirements will be considered by the new Authority.
<b>Debt Management</b>	An assessment of higher risk areas for debt recovery should be undertaken to identify the extent of due diligence procedures which would be appropriate. These procedures should be implemented and documented to confirm the background and nature of the customer as well as their ability to meet repayment terms. 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. The capability of Tech1 should be investigated to enable this to support any credit limits which are imposed on certain customers.	(3) Low	This is 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.