

AUDIT REPORTS ISSUED BETWEEN 1st SEPTEMBER 2023 & 30th NOVEMBER 2023

Climate Change

Assurance Level

Assurance: SATISFACTORY

It is our opinion that controls currently in place within the system provide satisfactory assurance that risks material to the achievement of the systems objectives outlined in the Scope and Objectives section of this report are adequately managed.

Key Findings

Key Issues	Strengths and Improvements
<ul style="list-style-type: none"> Climate Change action plans should contain SMART performance targets in support of strategy objectives. 	<ul style="list-style-type: none"> Climate Change strategies are in place and subject to regular review. The Climate Change and Nature Fund has been rolled out to support local community group projects. Action has been taken in respect of all recommendations raised during the previous audit report.

Summary of Recommendations

An analysis of the recommendations categorised by risk and classification (regulatory or added value) is shown below:

Description	High		Medium		Low	
	R	A	R	A	R	A
Information Asset Register					1	
Climate Change Strategy			1		1	
Training					1	1
Procurement					1	1
Climate Change and Nature Fund					2	
Project Management						1
Total			1		6	3

Right To Buy

Assurance Level

Assurance: SATISFACTORY

It is our opinion that controls currently in place within the system provide satisfactory assurance that risks material to the achievement of the systems objectives outlined in the Scope and Objectives section of this report are adequately managed.

Key Findings

Key Issues	Strengths and Improvements
<ul style="list-style-type: none"> Recommendations made in the HQN report issued in June 2022, should be reviewed and, where appropriate, actioned accordingly. A robust procedure should be implemented to ensure that the Council is able to maintain its stock of properties suitable for the elderly. A robust procedure should be implemented to ensure that valuations are carried out promptly, enabling offer letters to be sent to applicants within the timescales set in Government Guidance. 	<ul style="list-style-type: none"> A 'Purchase of Property Policy' was implemented in 2021. Since this time seven properties have been 'bought back' and three further purchases are in progress. Completion Notices had been issued for all house sales reviewed. The Financial Information System was updated promptly with sale proceeds.

Summary of Recommendations

An analysis of the recommendations categorised by risk and classification (regulatory or added value) is shown below:

Description	High		Medium		Low	
	R	A	R	A	R	A
Housing Quality Network Review			1			
Properties Particularly Suitable for the Elderly			1			
Document Storage					1	
Statutory Timescales			1		1	
Cost Floor					1	
Information Asset Register					1	
Total			3		4	

Housing Rents

Assurance Level

Assurance: SATISFACTORY

It is our opinion that controls currently in place within the system provide satisfactory assurance that risks material to the achievement of the systems objectives outlined in the Scope and Objectives section of this report are adequately managed.

Key Findings

Key Issues	Strengths and Improvements
<ul style="list-style-type: none">A regular documented review of OHMS users and access levels should be carried out to maintain the security of the rents process, with any user changes updated promptly.	<ul style="list-style-type: none">The rent increase for 2023/24 had been correctly calculated and applied to tenants' rent accounts, in accordance with that approved by The Executive in February 2023.A sample of rent charges, other charges, discounts and refunds was reviewed and all were found to be satisfactory.The 2022/23 reconciliation of the OHMS database to the Housing Rent control account was reviewed and found to be in balance.

Summary of Recommendations

An analysis of the recommendations categorised by risk and classification (regulatory or added value) is shown below:

Description	High		Medium		Low	
	R	A	R	A	R	A
OHMS User Reviews/IT Security			1			
Total			1			

Leisure Contract Management

Assurance Level

Assurance: SATISFACTORY

It is our opinion that controls currently in place within the system provide satisfactory assurance that risks material to the achievement of the systems objectives outlined in the Scope and Objectives section of this report are adequately managed.

Key Findings

Key Issues	Strengths and Improvements
<ul style="list-style-type: none"> • Periodic checks should be undertaken by the contract manager to confirm the contractors compliance with the performance requirements identified within the contract terms, conditions and specification. • The Leisure Commissioning Board should ensure that they receive sufficient reports/information to enable the achievement of its purpose in ensuring that the standards of service set out in the Leisure Operating Contract are met. • Parkwood should be requested to supply inventories for each leisure centre with checks being undertaken to physically verify assets and ensure that such items are reinstated to a condition by the contract termination date which is not inferior to its condition at the commencement date. • Maintenance schedules should be documented and approved, with sufficient monitoring undertaken and documented to ensure that the schedules are adhered to and that any unplanned maintenance issues are identified, appropriately raised and remedial action agreed. 	<ul style="list-style-type: none"> • The future operating model for the provision of leisure facilities is currently under review. • All fees paid to the contractor were found to be in accordance with the terms of the contracts. • Regular management meetings are held with the contractor.

Summary of Recommendations

An analysis of the recommendations categorised by risk and classification (regulatory or added value) is shown below:

Description	High		Medium		Low	
	R	A	R	A	R	A
Information Asset Register					1	
Contract Monitoring			2		1	
Customer Contact					2	1
Inventories			1			
Maintenance			1			
Handover Plan					1	
Total			4		5	1

Procurement

Assurance Level

Assurance: SATISFACTORY

It is our opinion that controls currently in place within the system provide satisfactory assurance that risks material to the achievement of the systems objectives outlined in the Scope and Objectives section of this report are adequately managed.

Key Findings

Key Issues	Strengths and Improvements
<ul style="list-style-type: none"> All purchasing activity should be undertaken in accordance with the Alliance Joint Procurement Procedure Rules. 	<ul style="list-style-type: none"> A revised Joint Procurement Strategy has been released. There is regular correspondence with relevant service areas to assist in the development of the Procurement Forward Plan.

Summary of Recommendations

An analysis of the recommendations categorised by risk and classification (regulatory or added value) is shown below:

Description	High		Medium		Low	
	R	A	R	A	R	A
Purchase Orders					2	
Supplier Spend			1			
Performance Indicators					1	1
Procurement Procedure Rules					2	1
Reporting						1
Forward Plan						1
Permitted Exemptions			1		1	
Purchasing Cards					2	
Legal Contracts						1
Total			2		8	5

Pavilion Gardens Contract Management

Assurance Level

Assurance: SATISFACTORY

It is our opinion that controls currently in place within the system provide satisfactory assurance that risks material to the achievement of the systems objectives outlined in the Scope and Objectives section of this report are adequately managed.

Key Findings

Key Issues	Strengths and Improvements
<ul style="list-style-type: none"> • Periodic checks should be undertaken by the contract manager to confirm the contractors compliance with the contract terms and conditions. Such checks should be recorded in an inspection report, signed by both parties and where necessary remedial action agreed. • Parkwood should be requested to ensure that sufficient reports regarding the service provision relating to Pavilion Gardens are presented to the Leisure Commissioning Board, with such discussions being adequately recorded within the minutes of the meeting • All assets with a value of £100 or above purchased as part of the capital improvement works should be recorded in an inventory in accordance with Financial Regulation Procedure Rule C6.19. In addition, periodic physical checks should be undertaken to ensure that equipment on the register can be verified and adequately maintained. • In accordance with schedule 10 of the contract, Parkwood should be requested to provide an audited operating surplus/deficit statement for each contract year and where relevant, HPBC should claim their share of the average excess surplus. 	<ul style="list-style-type: none"> • A comprehensive signed contract is in place for the provision of hospitality, catering and events at Pavilion Gardens. • Monthly meetings are held between the contractor and client. •

Summary of Recommendations

An analysis of the recommendations categorised by risk and classification (regulatory or added value) is shown below:

Description	High		Medium		Low	
	R	A	R	A	R	A
Contract Monitoring			2		2	
Customer Feedback					3	
Inventories			1			
Operating Surplus/Deficit			1			
Total			4		5	