

AUDIT RECOMMENDATIONS LOG NOVEMBER 2023

Audit	Year	Recommendation	Category	Date Raised	Target Date	Implemented/RY	Action taken to implement recommendation	Proposed Action	Responsible Officer
Information Governance	21/22	Resources/support should be provided to ensure that the combined Information Asset Register/PA/Retention and Disposal Register is completed for Revenues and Benefits, in line with ICO guidelines.	Desirable	Feb-22	30/09/2022	Y	now actioned		Sally Turnbull/Gavin Rambhal
Information Governance	21/22	HR in conjunction with service managers and ICT should ensure that all Council provided assets/devices are returned by members of staff before they leave the Council, in accordance with the Council's exit policy and its Information Security Policy.	Essential	Feb-22	30/09/2022	Y	I have worked with HR to and have included a very specific action in all staff leavers letter to return kit. The IT Policy has been reviewed with ICT and the onus has been put on Line Managers to ensure kit is returned.		Sally Turnbull/Gavin Rambhal
Information Governance	21/22	Both the IG Manager and the Equities working group should consult each other when new projects/changes to existing systems are considered in order for new impact Assessments to be completed.	Desirable	Feb-22	30/09/2022	Y	I have spoken to HR Manager and they have confirmed that where a new or change to system or sharing is brought to EAG the IG Manager will also be invited to the meeting.		Sally Turnbull/Gavin Rambhal
Information Governance	21/22	The appointment of the Council's Internal Review responsible officer for FCI and EIR cases to the Information Governance Manager should be approved and accepted either within the Council's Scheme of Delegation for officers or similar governance arrangement.	Desirable	Feb-22	30/09/2022	Y	Agreed and actioned. The issue was raised with the Council's DP Officer who was of the opinion that the matter should be addressed as DAU as part of day to day policy/operation.		Sally Turnbull/Gavin Rambhal
Information Governance	21/22	The Council should review what actions have already been taken to comply with the INSPiRE regulations and consider what additional steps still need to be taken to meet the Regulations.	Essential	Feb-22	30/09/2022	Y	Now actioned. Requirements have been reviewed by the service and additional steps taken as proportionate to demand (which to date is very low)		Sally Turnbull/Gavin Rambhal/ICT Manager
Information Governance	21/22	Agreement should be sought from CMT as to the level of resources it considers are required to meet the INSPiRE obligations and to provide that support/budget in 2023 and beyond.	Desirable	Feb-22	30/09/2022	Y	Resources have been discussed with the senior management team, and they have confirmed that no additional resources are needed at the current time based on the current level of demand		Sally Turnbull/Gavin Rambhal/ICT Manager
Information Governance	21/22	Information relating to the INSPiRE regulations and how the Council is meeting their obligations, including any guidance for the public and a schedule of any fees and charges should be published on the Council's website, similar to the FCI and EIR regulations.	Desirable	Feb-22	30/09/2022	N (in part)	Not implemented	IT have confirmed there is no budget or resource for this for the foreseeable future so current work around for the FOI/EIR pages on the Council's website to be amended allowing more information to the public - and stating that the INSPiRE spatial data can be requested via EIR.	Sally Turnbull/Gavin Rambhal/ICT Manager
Information Governance	21/22	The Council should update the Information Publications under the Publication Scheme to comply with the FOI Act. ESSENTIAL (for records required to be published by law) DEGRADABLE (for desirable items)	Essential/Desirable	Feb-22	30/09/2022	Y	I have completed a review of the Publication Scheme master checklist and inserted a user definable column to identify what data in accordance with the UK Transparency Code we must publish. All essential items have been updated or contact has been made with the Information center to update. Contents are no longer able to automate alerts like we something they thought they could do but in reality can't therefore the IG Work Program will continue to include a annual review of the Publication Scheme.		Sally Turnbull/Gavin Rambhal
Information Governance	21/22	The Information Charter should be reviewed and refreshed to reflect the Council's current values and practices.	Desirable	Feb-22	30/09/2022	Y	Information Charter has been updated		Sally Turnbull/Gavin Rambhal
Information Governance	21/22	Managements should be made for all staff who failed to complete the last data protection training to undergo the new training course when it is rolled out in 2022.	Essential	Feb-22	30/09/2022	Y	The Council again achieved over 95% of training in June 2022. All staff that failed to complete have been emailed to relevant CMT that included x1 staff member identified as failing to complete in both 2021 and 2022.		Sally Turnbull/Gavin Rambhal
Theatre	22/23	The theatre management should consider putting in place proper arrangements to account for car park income so that it can be validated.	Desirable	Jun-22	30/09/2022	Y	actioned		Andy Edmeads/Eugene Leaf
Debtors	22/23	It is recommended that the Environment & Community and Recycling & Refuse Services are reminded to inform Finance at the earliest opportunity for the relevant debtor invoices to be raised.	Desirable	Feb-23	28/02/2023	Y	The action has been shared with the relevant manager to ensure this is addressed moving forward.	N/A	All relevant Service Managers
Debtors	22/23	It is recommended that Finance send out reminder letters to debtors after the required 21 days of the due date of payment of debts, and if debts are not still paid to send the second reminder letter after 21 days of the 1 st reminder notice.	Desirable	Feb-23	30/09/2023	Y	actioned. Now covered by latest Debt policy published on warbler		Bob Watson/Michelle Smith
Debtors	22/23	It is recommended that when debts are not paid after reminder letter have been sent out Finance should document what further action that needs to be taken to recover the debts, in order for a full audit trail to be retained.	Desirable	Feb-23	30/09/2023	Y	Actioned. A monthly spreadsheets is now being retained showing the latest action/status of each debt.		Bob Watson/Michelle Smith
Debtors	22/23	It is recommended that Finance liaises with individual services to discuss what further recovery action should be taken after two reminder letters have been sent to customers for unpaid debts under £300.	Desirable	Feb-23	30/09/2023	Y	Actioned. There are now meetings with service departments to discuss debts and evidence to the spreadsheet. Updated process in revised debt policy		Bob Watson/Michelle Smith
Debtors	22/23	Finance should agree the course of action to be taken on unpaid debts that have not been recovered by the CPA.	Desirable	Feb-23	30/09/2023	Y	Actioned. Now covered by the revised debt policy		Bob Watson/Michelle Smith
Debtors	22/23	It is recommended that a review of the success or otherwise of the CPA is undertaken including a cost benefit analysis. The Council could also consider benchmarking the performance of the existing arrangements with the CPA as the current contract due to expire April 2023	Desirable	Feb-23	30/09/2023	N	Not yet progressed due to resource/capacity within the team	Finance plan to review the performance of the CPA by 1 st March and discuss with the Strategic Finance manager. Renewal in due 22nd April or it is likely the CPA account manager will be in touch	Bob Watson/Michelle Smith
Debtors	22/23	The records of debts referred to legal should be improved and kept up to date, including the date of referral.	Desirable	Feb-23	31/03/2023	Y	The Head of Service discussed with his legal team to action.		Bob Watson/Michelle Smith
Debtors	22/23	Action should be taken in a timely manner when debts remain unpaid and 2 LBAs have been issued. This would include seeking prompt instructions from individual service areas as to the next course of action that needs to be taken.	Desirable	Feb-23	31/03/2023	Y	The Head of Service discussed with his legal team to action.		Gavin Rambhal
Debtors	22/23	It is recommended that going forward full and proper records are obtained for all fines. Sundry debtor invoices should not be raised where there is no record that a fine has actually taken place. This is to ensure the records are available for the income to these debts.	Desirable	Feb-23	28/02/2023	Y	The action has been shared with the relevant manager to ensure this is addressed moving forward.	N/A	All service manager/Michelle Smith
Debtors	22/23	Officers should be reminded to complete a request for write off form every time they are require a sundry debt to be written-off. Ideally this should be in digital format via performance on Warbler. Desirable.	Desirable	Feb-23	30/09/2023	Y	Actioned.		Gavin Rambhal
Debtors	22/23	It is recommended that the Venue & Operations Manager is reminded to approve credit notes within their authorisation limits.	Desirable	Feb-23	28/02/2023	Y	The matter was raised with the current V&O Manager and was advised to pass credit notes under their current limit to the Recreation & Leisure Services Manager to approve.	N/A	Gavin Rambhal
Land Charges	22/23	It is recommended that the LLC service needs to re-visit its cancellation policy to clarify appropriate timescales and opportunities of work completed and how much of the fees should be refunded.	Desirable	Jan-23	31/07/2023	Y	Cancellation policy updated Jan 2023. Details updated on web page		Gavin Chinnah/Sarah Dillon
Land Charges	22/23	It is recommended that service performance including search turnaround times are considered for reporting to CMT and Members. This is to ensure the performance of the LLC service is monitored on a regular basis.	Desirable	Jan-23	31/07/2023	Y	KPIs loaded into box and shared with head of service monthly		Gavin Chinnah/Sarah Dillon
Payroll	22/23	All Terms of Engagement should be signed by applicants.	Desirable	Feb-23	na	Y	Already actioned. All Terms of Engagement have been signed by applicants using Box Sign. The issue related to the version that was provided.	N/A	Jake Simmonds
Payroll	22/23	Clarification should be sought as to whether certain contractual payroll items should be included in Employment Contracts.	Desirable	Feb-23	na	Y	Already actioned. Applicants need to sign either Essential car use allowance agreement letters or Golden Hello agreement letters using Box Sign which are issued separately to the Employment Contracts, as the terms are subject to change.	N/A	Jake Simmonds
Payroll	22/23	It is recommended that CMT be reminded of the requirement to review and respond to the establishment checks on a timely basis, and be reminded of the benefits of doing so. Desirable	Desirable	Feb-23	30/09/2023	Y	CMT have noted this issue, its also been flagged in the 2023 audit.		Jake Simmonds
Payroll	22/23	HR should ensure that approvers of overtime claims can be fully identified within Times screens and reports.	Desirable	Feb-23	30/06/2023	Y	HR have tweaked the records that can be reviewed in Times meaning that the 30 day overwrite should no longer be an issue. They also adjusted the workflows and worked with the service areas.		Jake Simmonds
Democratic Services	22/23	Democratic Services should work with report authors/service departments to ensure that agenda items are provided in sufficient time to enable the publication rates to be met.	Desirable	Jul-22	30/09/2022	Y	It is acknowledged that the onus on providing reports and/or agenda items rests with report authors and individual service departments themselves, so audit advises that Democratic Services works with services to ensure as far as possible the publication rates are met.	Regular reminders are sent	Rachel Walls
Democratic Services	22/23	It is recommended that Audit staff be given access to the Management Development module in Uniform. This would enable Auditors to navigate the system and review related documentation/paperwork when conducting an audit test, and would place less reliance on services providing audit records directly.	Desirable	Jul-22	30/11/2022	Y	In place now for future audits	This will be checked with any future audits that require the use of the software.	Rachel Whites/Pamling/ICT
Democratic Services	22/23	It is recommended that Members should make every effort to attend mandatory training provided by the Council. Democratic Services should raise this with respective party group leaders.	Essential	Jul-22	30/11/2022	Y	Democratic Services reviewed training records and improvements made. A review of the relevant section of the Constitution will also be carried out to ensure that the information contained is up to date and reflects training practices.		Rachel Walls
Democratic Services	22/23	It is recommended that the Democratic Services Manager works with the Council's Monitoring Officer to agree a four-year training programme with Councilors to cover their period of office.	Essential	Jul-22	30/05/2023	Y	actioned. Member Faysa and induction programme rolled out		Rachel Walls
Revenues	22/23	It is recommended that council tax refunds are only authorised by revenue officers with the appropriate authority. The Revenues & Benefits Manager should increase the authorisation limits where necessary for designated officers.	Desirable	Jan-23	na	Y	Agreed action: Since the audit the Revs and Bens Manager has provided additional authorisation signatory forms to meet this recommendation, so it has now been actioned.	n/a	Robert Fox
Revenues	22/23	It is recommended that refunds for business rates are approved by Revenue officers within their delegated powers. Desirable	Desirable	Jan-23	na	Y	Agreed action: Since the audit the Revs and Bens Manager has provided additional authorisation signatory forms to meet this recommendation, so it has now been actioned.	n/a	Robert Fox
Revenues	22/23	It is recommended that whilst Post Room staff support the Revs and Bens team with uploading council tax and business rates account information, care is taken to ensure all information is loaded to the correct account on the enterprise system.	Desirable	Jan-23	31/07/2023	Y	Closer working arrangements have now been developed between the Revenues and Benefits team and the Post Room to ensure greater coordination across the two functions		Robert Fox
Revenues	22/23	It is recommended that the Council takes the appropriate action to seek approval from the BID company in order to pursue unpaid BID levy payments through enforcement action using Agents/Bailiffs, and to adopt a suitable timeframe for this to be carried out.	Desirable	Jan-23	31/07/2023	na	Superseded by latest Revenues audit in summer 2023		Robert Fox
Revenues	22/23	It is recommended that the BID Levy Operational Agreement is signed by all parties to the agreement.	Desirable	Jan-23	31/07/2023	na	Superseded by latest Revenues audit in summer 2023		Robert Fox
Revenues	22/23	The Annual Collection Fee should be paid to the Council in respect of the BID, and if not done so already, a bill submitted to the BID detailing services provided.	Essential	Jan-23	31/07/2023	na	Superseded by latest Revenues audit in summer 2023		Robert Fox
Revenues	22/23	The Council should bill for additional services under the BID agreement, i.e. Enforcement action (cases and changes to accounts), and ensure it is paid for these services.	Essential	Jan-23	31/07/2023	na	Superseded by latest Revenues audit in summer 2023		Robert Fox
Cash	20/22	The bank mandate arrangements for the Santander bank accounts which are currently in progress should be treated and put in place.	Desirable	Aug-22	30/09/2022	Y	Completed Nov 22 (Santander required further checks so took longer than expected)	n/a	Michelle Smith
Capital	22/23	It is recommended that Democratic Services undertakes a full count of all election services equipment held in store to bring the asset register up to date.	Desirable	Jun-22	31/12/2022	Y	Addressed. The Asset Inventory should only be including assets over a de-minimus value, as per Financial Regulations, instead of low value stock. As preparation for the PPC elections in 2024 this will provide an opportunity to update service records for stock and any assets held. A stock take will be considered as one of the tasks of the new member of the team starting in December 2023.		Rachel Walls
Capital	22/23	Going forward and in line with the Council's Fin Regs. it is recommended that Democratic Services maintain a full record of any new purchases made in year, as well as any disposition or removals from their inventory.	Desirable	Jun-22	31/12/2022	Y	Addressed. The Asset Inventory should only be including assets over a de-minimus value, as per Financial Regulations, instead of low value stock. As preparation for the PPC elections in 2024 this will provide an opportunity to update service records for stock and any assets held. A stock take will be considered as one of the tasks of the new member of the team starting in December 2023.		Rachel Walls
Capital	22/23	It is recommended that Democratic Services collaborates with the Council's finance team so that insurable equipment can be identified from the asset register and included in the Council's all-risk spreadsheet for insurance purposes.	Desirable	Jun-22	31/12/2022	Y	The items reviewed as part of the audit were more stock than election assets and as such are lower in value, and most will not need to be added to the all-risk insurance records.		Rachel Whites
Capital	22/23	It is recommended that relevant budget holders for capital projects update finance on a timely basis with updates of activities or developments undertaken within their respective projects, and to indicate whether their budgets were under or over spent.	Essential	Jun-22	31/12/2022	Y	Tested again in 2023 and arrangements have improved		A Flynn/G Rambhal
Health & Safety	22/23	Environmental Health should ensure that all service departments are managing risks fully, by undertaking an appropriate risk assessment. If nothing else this is to show compliance with the Management of H&S at Work Regulation.	Essential	Apr-23	30/09/2023	Y	H&S is working with services to ensure this takes place		Heads of Service/Internal Audit
Health & Safety	22/23	Risk assessments should include hazards such as line workers, post COVID issues, manual handling, PPE equipment, dealing with aggressive or violent customers, working at height. All risks should be scored or rated and mitigation controls should be included.	Desirable	Apr-23	30/09/2023	Y	H&S is working with services to ensure this takes place		Heads of Service/Internal Audit
Health & Safety	22/23	All risk assessments should be reviewed by the Council's H&S Advisor periodically, and the service should update their risk assessment at least every 3 years.	Desirable	Apr-23	30/09/2023	Y	Risk assessments form part of our H&S audits of service departments, which have been evidenced in the audit reports provided.		Internal Audit
Health & Safety	22/23	Environment Health should ensure that all relevant staff undergo and complete the required DSE assessment within a reasonable period of time and full records maintained.	Desirable	Apr-23	31/05/2023	Y	We have full records of staff who have undertaken DSE training. The system sends out reminders to staff who are required to take the training, and we follow up these reminders by sending internal email alerts.		H&S Advisor
Health & Safety	22/23	Council fire wardens and first aiders information is out of date and should be reviewed. Council notices as well as information published on Warbler displaying who the Council's fire wardens and first aiders are should be brought up to date and corrected accordingly.	Desirable	Apr-23	N/A	Y	Agreed. The recommendation has been actioned. However, there is no legal requirement to display fire wardens and first aiders information on walls.	N/A	N/A
Health & Safety	22/23	Going forward the Environment Community Service should collect accident statistics from main third-party providers in addition to Council direct activities.	Desirable	Apr-23	31/05/2023	Y	Statistics from most of the third-party providers have now been provided. The Council is presently awaiting statistics from Mortgage Events. And now been received.		H&S Advisor
Health & Safety	22/23	The HR Manager should consider whether a representative of the HR Service should attend future H&S Committee meetings, as that would benefit the Council.	Desirable	Apr-23	N/A	Y	Agreed. HR has a representative that now attends the H&S meetings.		N/A
Health & Safety	22/23	The H&S Advisor should follow up with Parking Services to ensure the service has implemented the action points identified from the H&S audit.	Desirable	Apr-23	31/05/2023	Y	Currently the fixed wire electrical test and new fire alarm system are being installed and the works should be completed by 0 ¹ December.	The only action left to be completed are the risk assessments for working at height and confined spaces which the Parking Manager is currently undertaking.	H&S Advisor
Health & Safety	22/23	The H&S Advisor should consider including due dates for all action points arising out of H&S reviews, in order for improvements to be monitored.	Desirable	Apr-23	N/A	Y	Agreed. This recommendation has since been actioned.		N/A
Insurance	22/23	It is recommended that Corporate Property provide an explanation for the £12,900 variance between the invoiced and journalised amounts of the insured commercial properties for 21/22	Desirable	Apr-23	31/05/2023	N	Not yet actioned	This will be addressed as part of the work on the accounts for 21/22 due April 2024. The finance business partner for PED will work with the service to confirm the reconciliation going forward and provide an update to Internal Audit once done.	Accounts/Property Asset Manager
Insurance	22/23	It is recommended that suitable cover is provided for the insurance duties currently undertaken by the Facilities Team Leader	Desirable	Apr-23	31/05/2023	Y	Now addressed. This activity normally sits within Facilities which has been boosted with the Technical Services manager now in post. The new structures within the property and finance teams now help to provide cover for this area of activity.		Chief Accountant/Head of I&D
Insurance	22/23	It is recommended that concerns regarding insurance invoiced amounts are properly investigated and resolved by the relevant officers and any discrepancies are recorded	Desirable	Apr-23	31/07/2023	Y	This is now being undertaken as part of the accounts process. Any new procedures have been communicated to the team.		Chief Accountant/Head of I&D
Insurance	22/23	It is recommended that insurance invoices for the Council commercial properties are dealt with in a reasonable time to enable the Assistant Accountant (systems) to properly account for these transactions in a timely manner	Desirable	Apr-23	31/07/2023	Y	This is now being undertaken as part of the accounts process. Any new procedures have been communicated to the team.		Chief Accountant/Head of I&D
Insurance	22/23	It is recommended that the Council's Insurance Officer ensures Sutton LIC provides Finance with details of progress made for claims under investigation, and also to provide updates on the status of any claim being negotiated in a reasonable time	Desirable	Apr-23	31/05/2023	Y	Actioned. The finance team is now working closer with Sutton to close down outstanding claims. There are now regular meetings in place to discuss claims		Chief Accountant/Insurance Officer/Head of I&D

Insurance	22/23	It is recommended that the Facilities Team Leader in conjunction with Council officers should review service department asset registers and bring them up to date with the asset spreadsheet to ensure all Council assets over an agreed minimum value are recorded and covered for insurance purposes.	Desirable	Apr-23	31/07/2023	N	Not yet actioned	Finance will be appointing an individual to act as the Council's insurance officer, and Property will work with them once in place.	Insurance Officer/Head of HSD/Postroom Manager
Insurance	22/23	It is recommended that a working group is established to review the assets insured, and the status of all claims made against the Council during the year.	Desirable	Apr-23	31/05/2023	Y	Actioned. The finance team is now working closer with Sutton to discuss insurance matters, including more regular meetings. A working group is no longer needed.		Chief Accountant/Insurance Officer
Creditors	22/23	Purchase orders should be raised in advance of the supply of goods and or services where possible and approved by the relevant budget holder or service managers. Items should be goods received when delivered and before invoices are received.	Desirable	May-23	31/12/2023	Y	Actioned by CFO. Email to WMT and wider management in July 2023 reinforcing the key guidelines for processing, along with Civica requesting guidelines, creditor payment processes and other arrangements.		Strategic Director & F&CS
Creditors	22/23	It is recommended that Finance should check authorisation levels on the Civica financial system periodically. This is to avoid service officers being assigned authorisation levels on Civica that are not in line with their job roles.	Desirable	May-23	31/07/2023	Y	A reconciliation between civica, authorised signatory database and credit card portal has taken place and any errors have been flagged and corrected.		Senior Accountant
Treasury	22/23	It is recommended that all loans are supported by way of senior officer approval, such as a signed loan agreement letter or similar.	Desirable	May-23	31/05/2023	Y	Chief Accountant or other senior officer in the accountancy service signs the borrowing paperwork for any new or rolled over loan going forward. An example of the paperwork to be signed was provided by the Chief Accountant.		Chief Accountant
Cash	23/24	The Post Room Team Leader and the Customer Services Manager should consider agreeing a way forward with the Council's Health & Safety Officer regarding the panic button issue in the post room.	Desirable	Jul-23	31/10/2023	Y	H&S have completed a risk assessment of the area and in consultation with FM arrangements for a panic button to be fitted in the Post Room is going ahead. There will be a review of main reception as well as in the Contact Centre to alert colleagues if activated.		Customer Services Manager/Post Room Team Leader
Cash	23/24	The Post Room and Customer Services Managers should consider relocating the panic button to a better location.	Desirable	Jul-23	31/10/2023	Y	H&S have completed a risk assessment of the area and in consultation with FM arrangements for a panic button to be fitted in the Post Room is going ahead. New location has been agreed via the risk assessment process.		Customer Services Manager/Post Room Team Leader
Cash	23/24	The post room staff should consider obtaining from the FM Officers the key that is used to re-set the panic button.	Desirable	Jul-23	31/10/2023	Y	H&S have completed a risk assessment of the area and in consultation with FM arrangements for a panic button to be fitted in the Post Room is going ahead. There will be a review of main reception as well as in the Contact Centre to alert colleagues if activated.		Customer Services Manager/Post Room Team Leader
Cash	23/24	Going forward Finance should ensure that signatories should be promptly removed from the bank mandate when they leave the Council.	Desirable	Jul-23	N/A	Y	actioned by Finance staff		N/A
Revenues	23/24	Council tax refunds should only be authorised by Revenue Officers within their designated approval limits. Going forward the Revenues and Benefits Manager should consider increasing officer approval limits where necessary.	Desirable	Sep-23	31/10/2023	Y	This has already been part actioned. Other approval limits will be reviewed by 31/10/23.		Revs & bens Manager
Revenues	23/24	It is recommended that the Council ensures that BID levy payments are paid by charities which do not meet the BID levy exemption criteria and should be removed from the lists.	Desirable	Sep-23	31/10/2023	Y	These are exceptions agreed by the BID and as such are outside the Council's control. The new billing period has also picked up these issues.		Revs & bens Manager
Revenues	23/24	It is recommended that the Revenues service removes any business that are no longer trading in the Surrey Heath BID geographical area and reviews and updates the BID properties list.	Desirable	Sep-23	31/10/2023	na	These are exceptions agreed by the BID and as such are outside the Council's control. The new billing period has also picked up these issues.		Revs & bens Manager
Revenues	23/24	It is recommended that the Council and the BID company work together to receive any debt recovery issues including suitable time frames that are practical so that the Council is able to instruct Enforcement Agents when debts remain unpaid.	Desirable	Sep-23	31/03/2024	na			Revs & bens Manager
Revenues	23/24	Debt recovery action should be undertaken consistently on all unpaid BID levy payments in line with the BID Levying Operating Agreement.	Desirable	Sep-23	31/03/2024	na			Revs & bens Manager
Revenues	23/24	It is recommended that the Council agrees with the BID Company the annual collection fee amount and that the collection is paid to the Council. Any back payments in respect of previous year collection fees should also be paid to the Council.	Desirable	Sep-23	31/03/2024	na			Revs & bens Manager
Revenues	23/24	It is recommended that the Council and the BID should both sign the BID Levy Operational Agreement so that its terms and conditions are clear, and hold on all parties to the agreement.	Essential	Sep-23	31/03/2024	na			Revs & bens Manager
Revenues	23/24	It is recommended that the Council and the BID agree the total fee amount due to the Council for in year amendments to table parties and that this figure be tabled to the BID Company for payment as per the draft Operating Agreement.	Essential	Sep-23	31/03/2024	na			Revs & bens Manager
Revenues	23/24	It is recommended that the Council and the BID agree the total fee amount due to the Council in respect of debt recovery and enforcement action taken on unpaid BID levies payments as per the BID agreement.	Essential	Sep-23	31/03/2024	na			Revs & bens Manager
Treasury	23/24	The Courtoiffence department should be encouraged to take advantage of the treasury training services and other services on offer by the L&S Group, appraisal of the capital programme and City Watch as part of the treasury agreement. Consideration could be given to offering the training to Members if necessary. The Council has already paid for these services as part of the annual fee so would not incur any additional costs should they be taken up.	Desirable	Nov-23	na	Y	Already actioned		na
Housing	23/24	Housing Services should ensure that annual reviews of applications on the Housing Register are carried out in a timely manner.	Desirable	Nov-23	31/03/2024	na	Agreed, but it is noted that while the Annual Review is an important part of the process of administering the Housing Register, applications are also checked and validated at the time of submission.		Housing Services manager
Housing	23/24	Housing Services should ensure Bed and Breakfast agreements are signed by all individuals before placement.	Desirable	Nov-23	31/03/2024	na	NOT YET DUE.		Housing Services manager
Housing	23/24	It is recommended that Housing Services ensure that Bed & Breakfast accommodation inspection sheets are completed by housing officers when visits are made.	Desirable	Nov-23	31/12/2023	Y	Housing re commenced using the sheets from November onwards		Housing Services manager
Housing	23/24	It is recommended that Housing Services should consider reviewing the licences that have already expired and to determine whether those licences should be extended where necessary.	Desirable	Nov-23	N/A	Y	Now being actioned		Housing Services manager
Housing	23/24	It is recommended that a solution is found to the rent accounting issues currently facing the Council, and that Housing staff and Finance can agree to a realistic approach in the short term.	Desirable	Nov-23	31/03/2024	na	NOT YET DUE		Housing Services manager/Finance
Housing	23/24	It is recommended that tenant accounts are up to date and represent a true and accurate account of rental payments, benefit entitlements and any credits or arrears. These accounts need to be such that they can be presented to a court of law if tenants often default on payments and require debt recovery action.	Essential	Nov-23	31/03/2024	na	NOT YET DUE		Housing Services manager/Finance
Housing	23/24	It is recommended that Finance and Housing Services should work collaboratively and ensure that further recovery action is taken after reminders letters have been sent to housing debtors, in accordance with the Council's Corporate Debt Policy.	Desirable	Nov-23	31/03/2024	na	NOT YET DUE		Housing Services manager/Finance
Capital	23/24	The relevant Council senior officers should sign the agreement with the surveyors in line with expectations. Unsigned the agreement does not have a formal record of the agreed terms and conditions agreed between the parties.	Desirable	Dec-23	31/01/2024	Y	Finance have since provided an updated process in respect of instructing surveyors to value Council land and property, so this has now addressed the recommendation issued in summary Finance engages the services of an appropriately qualified surveyor within the Council's Economic Development team to procure a third-party valuation specialist to value the Council's asset base in accordance with established RICS guidance; the valuation specialist returns a completed report; Economic Development review the returned report and confirm that it captures valuations which, in their professional opinion, represent a true and fair view; Finance will then upload all asset valuation data to Civica; and External Audit opine that the valuations uploaded are complete and accurate or outline in detail the reasons why if this is not the case.		Section 151 officer
Capital	23/24	Lettings Services should ensure their assets inventory register is maintained and kept up to date to reflect items held in their custody.	Desirable	Dec-23	31/03/2024	na	Agreed. A review of the asset list will be undertaken to make sure that only items above a certain value (£1000) are to be held on the inventory list. The guidelines provided to staff and contained within Financial regulations have also been provided to the service. The Council takes note that all items with a replacement value over £1000 need to be included in the service official Asset Register/Inventory. Any 'consumable stocks and stores' are also subject to record keeping and are subject to a physical check. The keeping of the formal Asset Register is to help ensure that council assets are adequately insured, authorised and properly logged.		Business Services Manager
Capital	23/24	It is recommended that Finance ensures all high value journals are suitably approved and signed off by either the Chief Accountant or Section 151 Officer.	Desirable	Dec-23	31/03/2024	na	not yet due		
Main accounting	23/24	It is recommended that Finance drafts procedure notes for processing and approving journals to enable consistency of approach.	Desirable	Feb-24	31/03/2024	na	not yet due		Strategic Finance Manager
Main accounting	23/24	It is recommended that Finance should remind staff that PCs should be raised in advance of all goods and services being received and before invoices are submitted for payment.	Desirable	Feb-24	30/06/2024	na	The S 151 officer issued a reminder to all staff in 2023 by email. It was agreed that a further reminder will be issued with purchasing instructions later in 2024.		Strategic Finance Manager
Creditors	23/24	It is recommended that Finance ensures the relevant line managers/budget holder checks and approves cardholder expenditure spreadsheet, receipts, and card statements before payment.	Desirable	Feb-24	31/03/2024	Y	Finance maintain a tracker spreadsheet each month now to ensure all approvals are received		Strategic Finance Manager
Creditors	23/24		Essential	Feb-24	31/03/2024	Y			Strategic Finance Manager