



Dacorum Borough Council

Summary Internal Controls Assurance (SICA) Report

2023/24

November 2023

Internal Audit

Draft

Summary Internal Controls Assurance

Introduction

1. This summary controls assurance report provides the Audit Committee with an update on the emerging Governance, Risk and Internal Control related issues and the progress of our work at Dacorum Borough Council as 13th November 2023.

Whistleblowing - driving the conversation

2. **The importance of a healthy culture.**

We have seen, over the last few months, the publication of several high-profile reports such as the Metropolitan Police (Casey Review March 2023), University Hospitals Birmingham (Bewick Report March 2023) and Plaid Cymru's review (conducted by Nerys Evans May 2023) where a common theme for each organisation was reported around the treatment of whistleblowers as well as 'poor' organisational culture, failures in leadership and poor whistleblowing reporting mechanisms.

There are so many high-profile incidents that have arisen over the last few years across many sectors and industries, perhaps most notably the #METOO campaign which highlighted sexual abuse in the entertainment industry spanning decades, where, despite there being many reported incidents, the individuals were ignored, ostracised or simply closed down and the matter covered up.

There is a real drive within government to look at the Whistleblowing Laws in the UK to drive through change. It is anticipated that there will be greater onus on organisations to improve their culture and to provide greater support and protection for whistleblowers. The outcome of the government's research is due for completion by the Autumn 2023.

In anticipation of the key messages coming out from the government, we in TIAA are using our expertise and knowledge to support organisations by:

1. Working with organisations to 'health check' organisational culture in respect of whistleblowing;
2. Providing a platform for those responsible for governance, raising concerns, whistleblowing and freedom to speak up guardians to share knowledge expertise, good practice in a forum event.
3. Examining poor practice and looking at the lessons to be learnt from recent incidents in webinar events and through consultation exercises such as online surveys.
4. Sharing the information through benchmarking reports and roundtable events.

Please use this link to keep up to date with our campaign and/or to be part of the conversation and drive through real change and improvement in this important area.

<https://www.ttaa.co.uk/publications/ttaa-organisational-culture-and-whistleblowing-webinar/>

Audits completed since the last SICA report to the Audit Committee

3. The table below sets out details of audits finalised since the previous meeting of the Audit Committee.

Audits completed since previous SICA report

Review	Evaluation	Key Dates			Number of Recommendations			
		Draft issued	Responses Received	Final issued	1	2	3	OEM
Assurance Review of Garage Rents	Reasonable Assurance	31/10/2023	3/11/2023	7/11/2023	0	1	1	0
MTFS	Substantial	22/9/2023	24/10/2023	13/11/2023	0	1	0	0
Governance and Risk	Reasonable Assurance	31/10/2023	8/11/2023	13/11/2023	0	1	1	1

4. The Executive Summaries and the Management Action Plans for each of the finalised reviews are included at Appendix A. There are no issues arising from these findings which would require the annual Head of Audit Opinion to be qualified.

Progress against the 2023/24 Annual Plan

5. Our progress against the Annual Plan for 2023/24 is set out in Appendix B.

Progress in actioning priority 1 & 2 recommendations

6. We have made no Priority 1 recommendations (i.e. fundamental control issue on which action should be taken immediately) since the previous SICA. The table below summarises the extent to which confirmation has been received that management actions have been taken that the risk exposure identified has been effectively mitigated. More information is provided in Appendix C. Of a total of 45 recommendation showing on the recommendation tracking system we have confirmed that 3 are not yet due, 4 are no longer appropriate, have been implemented and evidence is being provided as applicable, which leaves a total of 21 outstanding recommendations of which only 7 are level 2 and there are no level 1 recommendations.

Actions outstanding and completed from audits undertaken in the current financial year

7. Appendix D provides an update against the recommendations issued for reports issued for the current financial year. One is implemented, two are not yet due. Additionally there was one report which due to timing had not been included on the portal at the time this extract was made. That report is included in these management papers and it can be seen that had that been included it would have been indicated as not yet due (*MTFS). It should also be noted that there is one additional report included in this progress report which has not been included as it relates to a delayed output; at Dacorum's request, from last financial year.

Frauds/Irregularities

8. We have not been advised of any frauds or irregularities in the period since the last SICA report was issued.

Responsibility/Disclaimer

9. This report has been prepared solely for management's use and must not be recited or referred to in whole or in part to third parties without our prior written consent. The matters raised in this report not necessarily a comprehensive statement of all the weaknesses that exist or all the improvements that might be made. No responsibility to any third party is accepted as the report has not been prepared, and is not intended, for any other purpose. TIAA neither owes nor accepts any duty of care to any other party who may receive this report and specifically disclaims any liability for loss, damage or expense of whatsoever nature, which is caused by their reliance on our report.


Executive Summaries and Management Action Plans

The following Executive Summaries and Management Action Plans are included in this Appendix. Full copies of the reports are available to the Audit Committee on request. Where a review has a 'Limited' or 'No' Assurance assessment the full report has been presented to the Audit Committee and therefore is not included in this Appendix.

Review	Evaluation
Garage Rents	Reasonable
MTFS	Substantial
Governance & Risk Management	Reasonable

Garage Rents

OVERALL ASSESSMENT



ASSURANCE OVER KEY STRATEGIC RISK / OBJECTIVE

Finance Operational Risk Register: Failure to optimise income generated by commercial asset

SCOPE

The purpose of the audit was to provide assurance that all rents are collected in accordance with the rental/lease agreement. The review focused on the processes for ensuring that all garage rents are appropriately recorded, the database of garages is accurate and up to date, and to confirm that garage rents are paid in accordance with their agreements.

KEY STRATEGIC FINDINGS

- Procedures regarding rent arrears are not being followed as evidenced during the sample testing.
- Multiple garages rent accounts have credit amounts of over £1000.

GOOD PRACTICE IDENTIFIED

- Processes for rent arrears are clear and have appropriate guidance.
- Expected controls are clear within the rent arrears policy.

ACTION POINTS

Urgent	Important	Routine	Operational
0	1	1	0

Assurance - Key Findings and Management Action Plan (MAP)

Rec.	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
1	Directed	<p>Throughout the sample testing there were two instances where the written procedure was not followed.</p> <p>In the first there was a garage that was in arrears since July 2023, yet in September the garage had still not been repossessed. The process for repossession states that if arrears are not cleared within 28 days then the garage should be repossessed. During the walkthrough testing regarding "Orchard" it was advised that some garage managers work differently to others.</p>	Management to implement a "one best way" process which follows the provided process plan. This would allow a streamlined process and give consistency.	2	<p><i>During testing there were at least 2 cases where the repossession procedure had not been followed, following the audit, these accounts have been repossessed. The service have addressed the underlying staff training issues that gave rise to relevant procedures not being followed in full.</i></p> <p><i>Action: Lead Officer to continue to monitor accounts on Orchard, the CHCK action to be used.</i></p>	30/11/2023	Michelle Fox Rent Income Lead

PRIORITY GRADINGS

1 **URGENT** Fundamental control issue on which action should be taken immediately.

2 **IMPORTANT** Control issue on which action should be taken at the earliest opportunity.

3 **ROUTINE** Control issue on which action should be taken.

Rec.	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
2	Directed	Within the sample testing there were three instances where the renter credit balance was over £1000. Currently the Orchard system does not give system alerts for accounts in high credit.	Management to implement a system where garages that are in high levels of credit are systematically contacted to resolve the overpayments/balance.	3	<p>Following the audit, a report for credit balances was run and officers asked to make contact with NCTs in high credits to offer refunds. The largest credit balance has since been refunded back to the NCT.</p> <p>Manager has set up a credit report for garage accounts on Income Analytics (IA) and this will be monitored monthly with officers requested to make continue to make contact to encourage refunds.</p> <p>Action – Lead officer to add as regular discussion at supervision.</p>	30/11/2023	Michelle Fox Rent Income Lead

PRIORITY GRADINGS


1 **URGENT** Fundamental control issue on which action should be taken immediately.

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3 **ROUTINE** Control issue on which action should be taken.

MTFS




OVERALL ASSESSMENT




ASSURANCE OVER KEY STRATEGIC RISK / OBJECTIVE

SRR Risk 3: Funding and income is not sufficient to deliver the Council's Corporate Objectives

KEY STRATEGIC FINDINGS

-  Review and testing of a sample of ten savings within the MTFS identified four saving shortfalls, for which there is no defined formal delivery/ action plans in place promoting accountability and appropriate actions.
-  Risk is considered throughout the Medium-Term Financial Strategy (MTFS), monitored by service officers, and overseen by Scrutiny and Members.
-  The Council evidenced conscientious management and reporting of the Medium-Term Financial Strategy 2022/23-2026/27 (and the savings within it) congruous with the Financial Planning Framework.

GOOD PRACTICE IDENTIFIED

-  The Council recognised and acted upon the recent economic and inflationary pressures and presented to Cabinet on the 18 of October 2022 a refreshed Medium Term Financial Strategy (MTFS) 2022/23 – 2026/27 to provide a more accurate forecast of the Council’s General Fund revenue budget over a five year period.

SCOPE

The MTFS was released in October 2022, this identified £3million worth of savings that should be delivered. Audit work in 2022/23 is required to provide on-going assurance that scheme delivery against savings in the MTFS are being managed and monitored effectively and reported accurately. In addition, the scope of work will include assurance over the accuracy of the financial assumptions made around spending pressures. A sample of new savings and recurring savings will be selected for review.

ACTION POINTS

Urgent	Important	Routine	Operational
0	1	0	0

Assurance - Key Findings and Management Action Plan (MAP)

Rec.	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
1	Delivery	<p>Review and testing of a sample of 10 savings incorporated in the Medium Term Financial Strategy (MTFS) for the fiscal years 2022/23 – 2026/27, identified that four of the sampled savings have fallen short of their projected targets.</p> <p>While it is noted that the Council are aware of these shortfalls and action plans have been initiated or are being managed within the Council's general fund to address these shortfalls, there is a notable absence of formalised delivery plans, and a transparent process for addressing these shortfalls while determining accountability and appropriate actions.</p>	<p>To ensure stable and accountable financial management it is recommended the Council develops comprehensive formal delivery plans for each of the savings' targets that incorporate:</p> <ul style="list-style-type: none"> Action plan, or decision for no action to be taken. 	2	<p>This will be implemented in time for quarter 3 (position as at 31st December 2023) reporting within the monthly savings delivery tracker reported to the organisation's Strategic Leadership Team. Any material variances to savings incorporated into the Council's budgets are reported to Members via the Council's quarterly financial reporting process.</p>	31/01/24	Head of Financial Services

PRIORITY GRADINGS

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Executive Summary

OVERALL ASSESSMENT



ASSURANCE OVER KEY STRATEGIC RISK / OBJECTIVE

Poor corporate governance, including risk management, weakens an organisation’s potential and may lead to financial difficulties and the possibility of fraud.

SCOPE

The purpose of the audit was to review: the Council’s Governance arrangements; and Risk Management – arrangements for identifying and monitoring the mitigating controls with regards to the Council’s business significant risk map.

KEY STRATEGIC FINDINGS



The Council has seen a change in leadership following elections in May 2023, it is important that objectives and risks remain aligned through regular review of the Strategic Risk Register (SRR) and the Operational Risk Register (ORR).



The Council initiated risk management training to SRR and ORR Risk Owners (Tier 2 and Tier 3 posts) in 2022/23 following staffing and governance structural changes. Similarly, in response to the changes in leadership in May 2023 risk management training must be delivered to key postholders and new members.

GOOD PRACTICE IDENTIFIED



Comprehensive and clear minutes are taken at every Cabinet, Council and Overview & Scrutiny Committee meeting.



The Strategic Risk Register is presented quarterly to Audit Committee and similarly, the Operational Risk Register is presented quarterly to the respective Overview and Scrutiny Committees, throughout the year.

ACTION POINTS

Urgent	Important	Routine	Operational
0	1	1	1

PRIORITY GRADINGS

1 URGENT Fundamental control issue on which action should be taken immediately.

2 IMPORTANT Control issue on which action should be taken at the earliest opportunity.

3 ROUTINE Control issue on which action should be taken.

Assurance – Key Findings and Management Action Plan (MAP)

Rec.	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
1	Directed	<p>Inspection of the 2021/22 Assurance Review of Governance and Risk Management internal audit report identified the following recommendation was made:</p> <p><i>‘Once the Council has completed its staff and governance structural change. A risk management training programme be devised along with a timetable. To ensure key postholders are familiar with the Council’s risk management process, reporting and monitoring requirements.’</i></p> <p>Risk Management training has been undertaken within the Council however, following a significant increase of new members in May 2023 the programme has been reintroduced, with training of Members in their Audit Committee role commencing 26th July 2023.</p>	<p>A Risk Management Training programme is delivered in full and in particular, to new Members appointed in May 2023. Reiterating the need to ensure key postholders are familiar with the Council’s risk management process, reporting and monitoring requirements.</p>	2	<p>Risk management training has been delivered to the Council’s Audit Committee in conjunction with the Council’s internal auditors. Additional risk – related training will be delivered to members of this committee as needed. Risk management training will be delivered to Cabinet members and officers in the Council’s Strategic Leadership Team as part of the revision the Council’s strategic objectives and associated strategic risks (see also recommendation 2 below). Risk Management training will also be delivered to officers in the Council’s Corporate Leadership Team.</p>	<p>Training to be delivered during the period 01/01/24-31/07/24</p>	<p>Chief Finance Officer and the Head of Financial Services</p>

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2	Directed	<p>Inspection of the 2021/22 Assurance Review of Governance and Risk Management internal audit report identified the following recommendation was made:</p> <p><i>'It be ensured that the risk updates are aligned to the mitigating controls listed under 'Controls & Assurances', so that Members are aware and informed of the progress/ position against the risk. Where potential issues may impact on the risk, the risk score must be revised to reflect this. Furthermore, updates be linked to the previous report, so that previous issues are not followed up and reported.'</i></p> <p>Review of the Q3 SRR identifies that all risk updates align appropriately, with the mitigating controls and impact of change affecting the risk score communicated clearly. It is noted that due to the variable nature of risk scoring it is possible that there are both new risk updates and risk mitigation/ controls that result in no movement of the risk score overall. However, where this is the case commentary informs and communicates the specific details pertaining to movement occurring beside the risk score itself.</p>	It is recommended that following change within the Council Members and Leadership in May 2023, strategic objectives and their risks are revised accordingly.	3	Strategic risks directly link to the organisation's strategic objectives. The setting of the organisation's strategic objectives is the responsibility of Cabinet and forms part of the Council's Corporate Plan. Following the change in the Council's administration during May 2023, Cabinet will be reviewing the Council's strategic objectives. Once these are identified, an exercise will take place to identify the associated strategic risks. This process is expected to conclude by 31 st March 2024.	31 st March 2024	Cabinet, supported by the Council's Strategic Leadership Team.

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Governance and Risk Management

OVERALL ASSESSMENT



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KEY STRATEGIC FINDINGS



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SCOPE

The purpose of the audit was to review: the Council’s Governance arrangements; and Risk Management – arrangements for identifying and monitoring the mitigating controls with regards to the Council’s business significant risk map.

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Progress against Annual Plan

System	Planned Quarter	Current Status	Comments
MTFS	1	Final	Final
Commercial Rents	2	Final	Final
Garage Rents	2	Final	Final
H&S	1	Fieldwork Completed	At Draft Stage
Risk Management Framework	2	Fieldwork Completed	At Draft Stage
Community Grants	2	Fieldwork Completed	At Draft Stage
Key Financial Controls	3	Fieldwork Completed	At Draft Stage
HRA H&S	1	Fieldwork ongoing	Scheduled completion beginning of Dec
Leisure Contract	3	Fieldwork ongoing	In Progress
Budgetary Control	3	Fieldwork ongoing	In Progress
Performance Management	3	Fieldwork ongoing	In Progress
Housing rents	3	Fieldwork ongoing	Opening meeting booked 15/11/2023
Climate Change	4	Fieldwork ongoing	In Progress
Overtime and Additional Allowances	2	To be commenced	Meeting requested
Waste Management	3	To be commenced	Under discussion

ADVISORY NOTE

Operational Effectiveness Matters need to be considered as part of management review of procedures.

Planning Enforcement	3	To be commenced	TBC
Ad hoc advice days	4	To be commenced	N/a
Housing Transformation Improvement Programme (HTIP)	4	To be commenced	TBC
Housing Allocations	4	To be commenced	TBC
Planned and Preventative Estate Maintenance	4	To be commenced	TBC

KEY:

To be commenced	Site work commenced	Draft report issued	Final report issued
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ADVISORY NOTE

Operational Effectiveness Matters need to be considered as part of management review of procedures.

Priority 1 and 2 Recommendations - Progress update (excludes recommendations from the reports presented at this AC).

Recommendation	Priority	Management Comments	Implementation Timetable	Responsible Officer	Action taken to date (and any extant risk exposure)	Risk Mitigated
<p>Review title: 22/23 202122 Place Strategy HGP JD</p>						
<p>The Hemel Place Board along with HGC Delivery Board, to devise a suite of metrics against key deliverables and to be reported periodically over the life of the project/ scheme.</p>	<p>2</p>	<p>Hemel Place and HGC will work with DBC Project Management Office to articulate the objectives and consider appropriate KPIs when in delivery mode and whether these should only be in policy development mode as well. For example KPIs are relevant to HGC capital spend for 2022/23. Hemel Place will move to delivery mode after April 2023 and it is suggested that relevant KPIs will be reported to SPEOSC going forward.</p>	<p>30/04/2023 <i>Revised</i> 31/12/2023</p>	<p><i>Programme Director, Hemel Garden Communities</i></p>	<p>02/11/2023 <i>Hemel Place – Projects will be developed to implement and deliver the Hemel Place Strategy when finalised including the Hemel Hempstead Town Centre Vision. Appropriate KPIs and key deliverable will be developed as part of each project and will be agreed as part of the project governance through the Corporate Place Board and Hemel Place Board</i></p>	

ADVISORY NOTE

Operational Effectiveness Matters need to be considered as part of management review of procedures.

Recommendation	Priority	Management Comments	Implementation Timetable	Responsible Officer	Action taken to date (and any extant risk exposure)	Risk Mitigated
It be ensured that budgetary positions for "discreet projects" such as Hemel Place including key variances are presented on a periodic and proactive basis to Members for approval, and that this approval is documented accordingly.	2	<i>The financial forecast shows an over spend of £76k as opposed to £170k and is interdependent to the Place Communities Enterprise restructure and additional spend to deliver Hemel Place priorities.</i>	31/3/2023 Revised 31/12/2023	Hemel Place Strategy, Programme Manager	02/11/2023 Budgets will be set, approved and reported on as part of project development and governance reporting as described on 08/09/2023 "08/09/23 Financial reporting on Hemel Place Strategy as well as other such projects within the service area will be included in programme management reporting moving forward as appropriate as well as included in Scrutiny reporting on programme updates."	
The MoU be finalised and signed by all parties as a matter of urgency. The MoU should outline each Partner's roles and responsibilities.	2	<i>The MOU is a partnership agreement, in which any partner can provide four weeks' notice to no longer be part of the partnership work. The findings articulate that a legal agreement has not been drawn up nor entered into. This is linked to the need for a sustainable financial future and is currently under discussion between partners. In the meantime, the Terms of Reference for the MOU are currently being concluded and the revised MOU will be circulated for signing.</i>	17/03/2023 Revised 31/10/2023	Programme Director, Hemel Garden Communities	02/11/2023 The MOU is under consideration by all partners involved in HGC.	

Review title:

22/23 Housing Repairs & Maintenance

Recommendation	Priority	Management Comments	Implementation Timetable	Responsible Officer	Action taken to date (and any extant risk exposure)	Risk Mitigated
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ADVISORY NOTE

Operational Effectiveness Matters need to be considered as part of management review of procedures.

Recommendation	Priority	Management Comments	Implementation Timetable	Responsible Officer	Action taken to date (and any extant risk exposure)	Risk Mitigated
<p>Risks related to repairs and maintenance be regularly captured and logged in order for risk to be appropriately monitored and mitigated.</p>	2	<p>The Council have a strategic risk around the 'the inability to deliver safe and good quality homes'. This is a high level risks designed to capture housing property related risk including that relating to repairs and maintenance. There are further operational risks which are featured on the department service plan</p>	18/08/2023	<p>Ian Kennedy (Interim Head of Asset Management), Steve Cooper (Repairs/key to key Team leader)</p>	<p>02/11/2023</p> <p>A an operational risk register is being developed for review at the OPSL strategic core group meeting. This should be finalised by 30 November 2023.</p>	
<p>Review title: 21/22 Safeguarding and Prevention</p>						
<p>The Policy be reviewed and updated in line with the proposed changes and communicated to staff at the earliest opportunity.</p>	2	<p>Policy is in the process of being reviewed and updated following staff changes and changes to the designated safeguarding leads.</p>	<p>31/07/2022 Revised 31/12/2023</p>	<p>Sue Warren, Lead Officer, Safeguarding</p>	<p>01/11/2023</p> <p>Changes have been made to the policy as per the recommendation. There is further work to be done on the policy to make it fit for purpose and fully reflective of current safeguarding best practice. The new Head of Safe Communities is working on a thorough review of the policy prior to taking the document through the Council's approval process.</p>	
<p>Review title: 20/21 GDPR/Information Governance</p>						

ADVISORY NOTE

Operational Effectiveness Matters need to be considered as part of management review of procedures.

Recommendation	Priority	Management Comments	Implementation Timetable	Responsible Officer	Action taken to date (and any extant risk exposure)	Risk Mitigated
An exercise be undertaken to review e-records and ensure a log of any destruction is appropriately recorded.	2	An on-going objective is to review the Council's e-records across all services to ensure that departments are aware of system records retention and any residual records on network shares. This is part of the Information Security Team Leaders (ISTL) Objectives. This is a major item of work, so the timetable for implementation is adjusted to reflect this.	30/09/2021 Revised 31/12/2023	Information Security Team Leader	02/11/2023 Revised implementation date due to capacity within the service and other service priorities. Document retention policies are in place to support appropriate review and destruction of records as needed. Work on review of e-records per the recommendation are expected to conclude end of December 2023.	
<p>Review title: 22/23 Corporate Health and Safety</p>						

ADVISORY NOTE

Operational Effectiveness Matters need to be considered as part of management review of procedures.

Recommendation	Priority	Management Comments	Implementation Timetable	Responsible Officer	Action taken to date (and any extant risk exposure)	Risk Mitigated
Audits be undertaken in line with the approved plan of visits (see recommendation 8).	2	Audits were suspended as part of the Covid pandemic response. Now this has stepped back, a schedule of audits will be developed that fit in with the overall strategy and policy aims.	31/12/2022 Revised 31/03/2024	CHSR Team	02/11/2023 All services have now completed the self audit, and CHSR are in the process of analysing the results to inform audit plans going forward. The new H&S Risk Profile will also inform audit plans. The H&S Consultant is completing a full H&S Management across the Council and has started an audit of contractor management. An audit of Fleet management was also carried out in October. CHSR size has been reduced from 3 to 2 , which will impact on the number of audits that can be undertaken a year. The digital platform once in place and populated will also make it easier for the service to undertake audits, so the priority is to progress with implementation of the platform.	

KEY:

Priority Gradings (1 & 2)

1	URGENT	Fundamental control issue on which action should be taken immediately.	2	IMPORTANT	Control issue on which action should be taken at the earliest opportunity.
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ADVISORY NOTE

Operational Effectiveness Matters need to be considered as part of management review of procedures.

Risk Mitigation

	CLEARED	Internal audit work confirms action taken addresses the risk exposure.		ON TARGET	Control issue on which action should be taken at the earliest opportunity.		EXPOSED	Target date not met & risk exposure still extant
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Appendix D

ADVISORY NOTE

Operational Effectiveness Matters need to be considered as part of management review of procedures.

Progress against All Recommendations issued in the Year to Date – As requested by AC (excludes MTFS as not on the portal at the time this was completed)

Job	Recommendation	Priority	Management Comments	Responsible Officer	Due Date	Revised Due Date	Status	Last Update	Latest Response
23/24 Garage Rents	Management to implement a “one best way” process which follows the provided process plan. This would allow a streamlined process and give consistency.	2	<p><i>During testing there were at least 2 cases where the repossession procedure had not been followed, following the audit, these accounts have been repossessed. The service have addressed the underlying staff training issues that gave rise to relevant procedures not being followed in full.</i></p> <p><i>Action: Lead Officer to continue to monitor accounts on Orchard, the CHCK action to be used.</i></p>	Rent Income Lead	30/11/2023		Outstanding	13/11/2023	
23/24 Garage Rents	Management to implement a system where garages that are in high levels of credit are systematically contacted to resolve the overpayments/balance.	3	<p>Following the audit, a report for credit balances was run and officers asked to make contact with NCTs in high credits to offer refunds. The largest credit balance has since been refunded back to the NCT. Manager has set up a credit report for garage accounts on Income Analytics (IA) and this will be monitored monthly with officers requested to make continue to make contact to encourage refunds. Action – Lead officer to add as regular discussion at supervision.</p>	Rent Income Lead	30/11/2023		Outstanding	13/11/2023	

ADVISORY NOTE

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Job	Recommendation	Priority	Management Comments	Responsible Officer	Due Date	Revised Due Date	Status	Last Update	Latest Response
23/24 Commercial Rents	Formal invoicing timescales be worked to as closely as possible to help facilitate the timely receipt of rental income due to the Council.	3	This was very much an exception due to a delay in the time taken by the Legal Dept to issue documentation to the Customer Account Team who in turn were delayed due to staff absence (leave). As an action, Property Services & Customer Accounts will meet on quarterly basis to compare case completions to minimise risk of a re-occurrence.	Estates Valuation Manager & Finance Lead Officer.	31/10/2023		Implemented	25/08/2023	02/11/2023 Estates & Customer Services Teams have set up quarterly meetings to discuss completions so this action is completed. The first meeting of a repeat series of meetings is booked in for 24th October.

ADVISORY NOTE

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