

Appendix 2 – Outcomes of Follow-up of Individual Audits

| Audited Activity                      | Audit Opinion   | Main Risks  | Management Actions Proposed   | Follow Up Audit Review: Management Actions Taken / Completed   |
|---------------------------------------|---|---|---|--|
| <p><b>Waiting List Management</b></p> | <p><b>Substantial Assurance</b></p> <p>3 Medium Risks</p> | <ul style="list-style-type: none"> <li>• Failure to clarify eligibility criteria in advertisements risks fruitless applications being submitted, wasted time in processing and disappointment for applicants.</li> <br/> <li>• Failure to manage the perception of lack of opportunity for transfers by existing tenants and clarify the rules that allow a percentage of properties to be labelled for <i>Transfer applicants only</i>, could result in reputational damage to the Council.</li> <br/> <li>• Failure to benchmark performance effectively against comparable systems in other Councils misses opportunities for setting more challenging targets and improving performance.</li> </ul> | <ul style="list-style-type: none"> <li>• This risk relies heavily on involvement from our partner landlords and is a direct result of their advertising criteria. Homes 4 Wiltshire will bring this matter to the next Homes 4 Wiltshire partnership meeting. A common approach to lettings will eliminate these risks, however a lack of co-operation may reduce our ability to improve the risks highlighted.</li> <br/> <li>• Head of H4W has produced a management transfer procedure to provide WC Housing Management with a tool for applying this section of the policy. Other landlords are making use of this policy change and regularly advertising properties for their own tenants. Head of H4W will raise at the next H4W partnership meeting the possibility of advertising for transfers only not specifying their own tenants.</li> <br/> <li>• Head of H4W has made contact with Mendip, Swindon, Hampshire and BANES requesting stats and housing structures for comparison. To date very little response and very difficult to compare systems which operate very differently. Will strive to obtain some comparable data.</li> </ul> | <ul style="list-style-type: none"> <li>• Head of H4W has been working with the RSLs to encourage them to advertise properties for only customers who will be suitable. The landlord responsible for the majority of these issues has changed their procedures for sheltered accommodation which proved to be the biggest problem.</li> <br/> <li>• Head of H4W has been working with Head of Council Housing to agree a way forward for advertising WC properties for WC transfer tenants only. Model agreed and is now with WC HM to facilitate.</li> <br/> <li>• Very little response from our neighbouring LA's and very difficult to analyse the information that has been received because all LA housing departments work very differently. There is no consistent approach to CBL.</li> </ul> |

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| <p><b>CPU – Procurement Policies, Guidance and Training</b></p> | <p><b>Limited Assurance</b></p> <p>1 High Risk<br/>(5 Medium Risks)</p> | <ul style="list-style-type: none"> <li>• Failure to ensure that all staff involved in procuring goods and services understand the process, are knowledgeable of financial thresholds, and are compliant in ordering goods and services via the prescribed routes, risks:               <ul style="list-style-type: none"> <li>• Non-compliance with legislation</li> <li>• Inaccurate, incomplete and untimely ordering</li> <li>• Bypassing of systems altogether</li> <li>• Potential financial loss</li> <li>• Adverse supplier reactions</li> <li>• Reputational damage</li> </ul> </li> </ul> | <ul style="list-style-type: none"> <li>• The sample covered by this report was small and CPU and SAP support have been very proactive in training people over the past year and we believe the training has been very good.</li> <li>• We acknowledge there are still weaknesses in getting staff engaged and want to focus future efforts in a more targeted way to groups of staff such as buyers and requisitioner. The wider issue is engagement and we will work with HR to see if elements can become mandatory. This will need to link to the overall L&amp;D approach across the Council.</li> <li>• Workstream 4 of the procurement programme will also consider the roles of people in procurement and should reduce the number of people</li> </ul> | <ul style="list-style-type: none"> <li>• Whilst there is no corporate intention to make the courses mandatory CPU have undertaken activity analysis on buyers and requisitioners to identify high volume users to target with specific training rather than leaving training open. Dates for these training are being produced presently. Lunchtime seminars have also been run on specific topics for procurement practitioners. Current topics include safeguarding and health and safety within tenders, contracts and monitoring.</li> <li>• The CPU continues to work with L&amp;D around the longer term training solution.</li> <li>• The review of procurement under Workstream 4 is planned for the autumn and will focus procurement in fewer people,</li> </ul> |

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|                         |                      |                   | <p>involved to a core of specialist buyers, in turn this will reduce the number of people needing training and the associated risk identified here.</p> <ul style="list-style-type: none"> <li>In addition, Workstream 3 of the Procurement Programme will set clear parameters in which officers operate for each category of spend reviewed. Monitoring of compliance will be easier and consequences of non compliance can be implemented. Practical steps will include: locking down vendors, loading contracts onto SAP, changing one-time vendors process, increasing the use of catalogues and e-procurement.</li> </ul> | <p>reducing training and risk.</p> <ul style="list-style-type: none"> <li>Workstream 3 has commenced and roll out is in line with agreed timescales, mirroring the procurement phases of the Corporate Procurement Programme.</li> </ul> |