

Audit Objective

To review the effectiveness of controls and processes which allow the council to remain compliant with legislation and deliver value for money to taxpayers.

Executive Summary

	Assurance Opinion	Management Actions	Organisational Risk Assessment	Medium
	The review identified significant gaps, weaknesses, or instances of non-compliance. The system of governance, risk management, and control requires improvement to effectively manage risks to the achievement of objectives in the area audited.	Priority 1	1	Our audit work includes areas that we consider have a medium organisational risk and potential impact.
		Priority 2	5	
		Priority 3	11	The key audit conclusions and resulting outcomes warrant further discussion and attention at senior management level.
		Total	17	

Key Conclusions

	We tested 25 properties for H&S certification, 14 were found to have not undergone comprehensive asbestos surveys, or the existing records have not been appropriately maintained or updated. This situation presents a high risk potentially compromising the well-being and safety of both occupants and contractors. The Assets and Regeneration team should ensure asbestos surveys have been completed for all housing properties and any records which have not been updated will be rectified. A centralised tracking system will also be created to ensure consistent and timely completion in the future.
	An Assets Register for properties is not present to comprehensively track and monitor organisational assets and action is needed to finalise essential policies, in order to adapt to changing regulations and industry standards. The implementation of these documents will enable the service to improve their operational framework.
	The council currently does not set the rents for temporary accommodation at the level recommended by guidance. By setting this, it would mean the council are more likely to obtain the money owed and able to move the clients out of temporary accommodation quicker by preventing rent arrears building up for the client.
	There is a significant lack of staff training in using the internal software system, leading to inefficiencies, errors, and reduced proficiency. The information in the system lacks completeness and there are areas that show incorrect information which needs to be cleansed. Through designing and executing a thorough staff training program for effective internal software system use, proficiency and accuracy of processes and data will improve.

Audit Scope

The scope of the audit considered the following areas:

- Supply of temporary accommodation,
- The voids process and the property Health & Safety compliance
- Budgeting and forecasting
- Rent collection process
- Monitoring performance and KPI's
- Placing residents in temporary accommodation including requirements and monitoring
- Leaving temporary accommodation and temporary to permanent housing

Next Steps

At the commencement of the audit, the service did identify many issues prior to our review. The "Findings & Action Plan" which accompanies this report includes details of the management actions, which once completed, will enhance the control environment.