

# Joint Audit and Governance Committee

Report of Internal Audit Manager

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To: Audit and Governance Committee

DATE: 28 January 2019

## Internal audit activity report quarter three 2018/2019

### Recommendations

- (a) That members note the content of the report

### Purpose of Report

1. The purpose of this report is to summarise the outcomes of recent internal audit activity at both councils for the committee to consider. The committee is asked to review the report and the main issues arising and seek assurance that action will be/has been taken where necessary.
2. The contact officer for this report is Victoria Hughes, Internal Audit Manager for South Oxfordshire District Council (SODC) and Vale of White Horse District Council (VWHDC), telephone 01235 422430.

3. Delivery of an effective internal audit function will support the councils in meeting their strategic objectives.

### Background

4. Internal audit is an independent assurance function that primarily provides an objective opinion on the degree to which the internal control environment supports and promotes the achievements of the council's objectives. It assists the councils by evaluating the adequacy of governance, risk management, controls and use of resources through its planned audit work and recommending improvements where necessary. After each audit assignment, internal audit has a duty to report to management its findings on the control environment and risk exposure and recommend changes for improvements where applicable. Managers are responsible for considering audit reports and taking the appropriate action to address control weaknesses.

5. Assurance ratings given by internal audit indicate the following:

**Full assurance:** There is a good system of internal control designed to meet the system objectives and the controls are being consistently applied.

**Substantial assurance:** There is a sound system of internal control designed to meet the system objectives and the controls are being applied.

**Satisfactory assurance:** There is basically a sound system of internal control although there are some minor weaknesses and/or there is evidence that the level of non-compliance may put some minor system objectives at risk.

**Limited assurance:** There are some weaknesses in the adequacy of the internal control system which put the system objectives at risk and/or the level of non-compliance puts some of the system objectives at risk.

**Nil assurance:** Control is weak leaving the system open to significant error or abuse and/or there is significant non-compliance with basic controls.

6. Each recommendation is given one of the following risk ratings:

**High Risk:** Fundamental control weakness for senior management action

**Medium Risk:** Other control weakness for local management action

**Low Risk:** Recommended best practice to improve overall control

7. As at 31 December 2018, since the last audit and governance committee meeting the following audits and follow up reviews have been completed:

### Completed Audits

Full Assurance: 0  
 Substantial Assurance: 1  
 Satisfactory Assurance: 3  
 Limited Assurance: 1  
 Nil Assurance: 0

	Assurance Rating	Total Recs	High Risk	No. Agreed	Medium Risk	No. Agreed	Low Risk	No. Agreed
<b>Joint</b>								
1. Brown Bins 1819	Limited	7	2	2	0	0	5	5
Planning Appeals 1819	Satisfactory	6	0	0	3	3	3	3
Discretionary Grants 1819	Satisfactory	9	0	0	3	3	6	6
Street Naming & Numbering 1819	Satisfactory	7	0	0	3	3	4	4
NNDR 1819	Substantial	5	0	0	1	1	4	4
<b>SODC</b>								
None								
<b>VWHDC</b>								
None								

### Follow Up Reviews

	Initial Assurance Given	No. of Recs	Implemented	Partly Implemented	Not Implemented	Ongoing	No longer applicable
<b>Joint</b>							
Tree Management & Inspections 1718	Satisfactory	4	3	1	0	0	0
Emergency Planning 1718	Satisfactory	6	1	4	0	1	0
<b>SODC</b>							
None							
<b>VWHDC</b>							
None							

8. **Appendix 1** of this report sets out the key points and findings relating to agreed actions from audits which have received limited or nil assurance, and satisfactory or full assurance reports which members have asked to be presented to committee
9. Members of the committee are asked to seek assurance from the internal audit reports and/or respective managers that the agreed actions have been or will be undertaken where necessary.
10. A copy of each report has been sent to the appropriate service manager, the section 151 officer and the relevant member portfolio holder. In addition, reports are now published on the councils' intranet and limited assurance reports are reviewed by the strategic management team.
11. Internal audit continues to carry out a six month follow up on all non-financial and non-key financial audits to establish the implementation status of agreed recommendations. All key financial system recommendations are followed up as part of the annual assurance cycle.

### **Overdue Recommendations**

12. Following on from the management restructure, the who's who section of the intranet has not been updated, and a date for completion has not been confirmed. Since the recommendations database relies on the who's who contacts, the update and relaunch of the recommendations database for monitoring and reporting overdue recommendations has been delayed. A revised report will be presented to committee as soon as full functionality is resumed. Auditors continue with formal follow up work, but the recommendations database will facilitate a more pro-active approach.

### **Financial Implications**

13. There are no financial implications attached to this report.

### **Legal Implications**

14. None.

### **Risks**

15. Identification of risk is an integral part of all audits.

VICTORIA HUGHES  
INTERNAL AUDIT MANAGER

## 1. Brown Bins 2018/2019

### 1. INTRODUCTION

- 1.1 This report details the internal audit review of procedures, controls and the management of risk in relation to brown bins. The audit has been undertaken in accordance with the 2018/2019 audit plan agreed with the audit and governance committee of South Oxfordshire District Council (SODC) and Vale of White Horse District Council (VWHDC). The audit has a priority score of 19. The audit approach is provided in the audit framework in Appendix 1.
- 1.2 The following areas have been covered during the course of this review to provide assurance that:
- Appropriate procedures are in place for covering processes in providing the brown bin service;
  - Income is appropriately processed and reconciled to budget income and management information;
  - An appropriate mechanism is in place to manage brown bin renewals, amendments and cancellations;
  - Appropriate reconciliations are undertaken including the matching of the contractor and councils' records for brown bins customers;
  - The provision of brown bins is controlled in accordance with contractual terms;
  - Complaints and queries are managed and recorded appropriately.

### 2. BACKGROUND

- 2.1 The councils provide an optional service to collect residents' garden waste on a fortnightly basis using brown wheeled bins. The scheme is administered by Capita exchequer services and bin collections are made by the councils' waste contractor Biffa.
- 2.2 There are currently 26,064 households in the South Oxfordshire district using the garden waste service of which 99.26% pay their annual subscription via direct debit. In 2018/2019 to date (September 2018), SODC has received £798,671.00 in garden waste income.
- 2.3 There are currently 22,025 households in the Vale of White Horse district using the garden waste service of which 99.36% at VWHDC pay their annual subscription via direct debit. In 2018/2019 to date (September 2018), VWHDC received £578,680.00 in garden waste income.

### 3. PREVIOUS AUDIT REPORTS

- 3.1 Brown bins was last subject to an internal audit review in October 2013 and one joint recommendation was raised. The recommendation was agreed. A full assurance opinion was issued.
- 3.2 The one recommendation has been implemented. No recommendations have been restated as a result of our work in this area.

#### 4. 2018/2019 AUDIT ASSURANCE

- 4.1 **Limited assurance:** There are some weaknesses in the adequacy of the internal control system which put the system objectives at risk and/or the level of non-compliance puts some of the system objectives at risk.
- 4.2 Seven recommendations have been raised in this review. Two high risk and five low risk.

## 5. MAIN FINDINGS

### 5.1 Procedures

- 5.1.1 Procedures are in place for the day-to-day processes of brown bins. The procedures are version controlled, however, review found that not all Capita owned procedures have been reviewed since the start of the five councils' partnership in August 2016, with one procedure last reviewed in November 2012. It is noted that the brown bin procedures are available to all garden waste team members within Capita exchequer services (Capita).
- 5.1.2 Guidance relating to waste and recycling, which includes garden waste, is available to residents of both South and Vale via the councils' websites. The guidance includes, collection calendar, missed collection details, contact details, etc. Review of the guidance on the websites confirmed that the information is appropriate, relevant and up-to-date.
- 5.1.3 Area assurance: Substantial  
One recommendation has been made as a result of our work in this area (Rec 1).

### 5.2 Income

- 5.2.1 Residents in both districts have the option to have a garden waste collection service, which is chargeable. The garden waste charge is reviewed on an annual basis and increased in line with inflation as at the end of September of each year. It is noted that the inflation rate as at the end of September 2017 was 3.9%, which was used to determine 2018/2019 garden waste charge. However, in December 2017, VWHDC submitted a service reduction proposal to the Star Chamber, as part of the budget setting process, to increase the garden waste charge by more than inflation to generate more income and to bring the charge in line with SODC, which was agreed. The 2018/2019 garden waste charge of £40.50 was appropriately approved at both councils' Full Council meetings in February 2018, as part of the revenue budget approval process.
- 5.2.2 In March 2018, the approved 2018/2019 garden waste charge was emailed to Capita accounts receivable management to update the Agresso system, however, this was not filtered down to the relevant team member, until it was queried in April 2018. As a result, in April 2018, 254 SODC and 177 VWHDC out of 1,926 SODC and 2,074 (13.19% SODC and 8.53% VWHDC) customers were incorrectly invoiced the previous financial year's garden waste charge. A total financial loss of £489.00 at SODC and £537.00 at VWHDC was incurred, and the total amount of £1,026.00 was written off.
- 5.2.3 Of the total number of residents signed up to the garden waste collection service, 99.26% of residents in SODC and 99.36% of residents in VWHDC pay for their garden waste collection service via direct debit (DD). Therefore, 0.74% at SODC and 0.64% at VWHDC are exempt from paying via DD. To obtain exemption, the councils must receive a written request, which the reason is approved by either the head of housing and environment or environmental health manager. The councils' waste team holds an exemption spreadsheet, which is completed when a request is received. Review of the spreadsheet found that since January 2018 to date (August 2018) there were nine (four SODC and five VWHDC) exemption requests made. Review of the

nine exemption requests found that evidence of one written request could not be found, all exemption decisions were appropriately approved, and Capita exchequer services were notified of the exemption decisions. It is noted that the councils' waste team has now set up an electronic folder to file the written requests, which are also linked to the request on the exemption spreadsheet.

5.2.4 For garden waste customers paying via DD, payment is taken from their account 25 days after invoice date, while non-DD payers have 28 days prior to receiving a first reminder. Review of 20 (ten SODC and ten VWHDC) new customers (DD payers) and 20 (ten SODC and ten VWHDC) existing customers (DD payers) confirmed that invoices were efficiently raised with the correct amount and payment was received within the required timescale. For exempt customers, review of nine exemption requests found that the invoices were raised efficiently with the correct amount, however, one invoice was not paid within 28 days. It is noted though that a first reminder notice was issued to the delay in payment.

5.2.5 Area assurance: Substantial  
One recommendation has been made as a result of our work in this area (Recs 2).

### 5.3 **Renewals, amendments and cancellations**

5.3.1 Garden waste customers are entered onto a subscription within the accounts receivable system, so that the invoice is generated every 12 months, automatically renewing the garden waste collection service. If a customer wants to cancel the service, they must notify the councils at least five working days prior to the DD date, and if cancelled part way through the year, refunds are not given. As the renewal of garden waste is automatic and continual, internal audit reviewed 20 (ten SODC and ten VWHDC) existing customers and confirmed that renewal invoices are raised 12 months after the previous year's invoice was raised.

5.3.2 Changes to a customer's situation or amendments to their records are made upon instruction of the customer to Capita. If the customer changes residence and takes the brown bin with them, Capita notifies Biffa via email to amend their records. If the customer moves address and leaves the brown bin, the cancellation process is followed, as per below (5.3.3).

5.3.3 Residents are required to notify Capita if they require the garden waste collection to be cancelled. Capita cancels the customer account on the Agresso financial system and every evening sends an alert to Biffa via email to cancel the account on Biffa's Whitespace system and be taken off the round sheets (i.e. Biffa collection schedule). Review of 20 (ten SODC and ten VWHDC) cancellations to service found that the accounts are cancelled on the Agresso system, however five VWHDC automated cancellation alerts were not sent to Biffa. The reason for the failure in these five automated alerts are not known and are being investigated. Review also found that ten (five SODC and ten VWHDC) cancellations were not taken off the round sheets.

5.3.3 Area assurance: Satisfactory  
Two recommendations have been made as a result of our work in this area (Recs 3 and 4).

**5.4 Records reconciliation**

5.4.1 Both Capita exchequer services and Biffa have a customer database. Capita exchequer services hold their records within the Agresso system, which gives the relevant details required about the customer, including payment details. Biffa maintain their records using the Whitespace software system and the round sheets. It is noted that the Whitespace system is used for refuse and recycling and is not a unique database for garden waste.

5.4.2 Due to there being two separate databases, Capita exchequer services email notifications to Biffa every evening of any new customers, cancellations of service and any replacement/additional bins require delivery. Review of 20 (ten SODC and ten VWHDC) new customers and 20 (ten SODC and ten VWHDC) cancellations of service found that five cancellation notification emails were not sent to Biffa, but all 20 new customer notifications were sent.

5.4.3 A reconciliation is currently not being performed between the records held by Capita and Biffa. This is due to delays in Capita entering unique property reference number (UPRN) onto each customer account on the Agresso system. Review of 20 (ten SODC and ten VWHDC) new customers and 20 (ten SODC and ten VWHDC) existing customers found that five VWHDC new accounts on the Agresso financial system did not state the UPRN.

5.4.4 Area assurance: Satisfactory  
Two recommendations have been made as a result of our work in this area (Recs 5 and 6).

**5.5 Contractual terms**

5.5.1 The provision of brown bins for garden waste forms part of the household waste collection, street cleansing and ancillary services contract with Biffa, which commenced on 3 June 2009 and was extended on 11 April 2014. The contract includes performance standards, financial requirements and customer service standards. Performance against key indicators set out in the contract and are discussed at monthly meetings attended by the councils' waste team and by Biffa representatives. It is noted that performance is reported to Scrutiny Committee on an annual basis.

5.5.2 As part of the five councils' partnership, Capita's exchequer services team deal with the day-to-day queries regarding garden waste and manage the garden waste customer records. Capita's performance targets for debtors, include garden waste and will be reviewed as part of the sundry debtors 2018/2019 audit review. Monthly debtors' meetings are in place and attended by the councils and Capita representatives; however, review of the last meeting minutes found that garden waste is not discussed.

5.5.3 Area assurance: Substantial  
One recommendation has been made as a result of our work in this area (Rec 7).

**5.6 Complaints and queries**

5.6.1 Queries and/or informal complaints are received by the councils in various ways, i.e. email, telephone, online form. Queries are entered onto the Ocella system and included on the technical officer's work plan for investigation.

Since September 2017 to date (September 2018), the councils have received seven (four SODC and three VWHDC) queries. Review of the seven queries confirmed that they are dealt with adequately as the queries are entered onto the system, allocated to a technical officer and incorporated into their workplan, and visited and actioned appropriately.

5.6.2 The councils' have a complaints procedure in place, which is available to residents of both districts via the councils' websites, if they need to make a formal complaint. There are two complaints stages and the procedures state the timescales of when complaints must be responded to within each stage. Review of the complaints report established that since 1 March 2018 to date (September 2018) there have been two (one SODC and one VWHDC) formal complaints relating to the garden waste service. Review of the two formal complaints confirmed that the complaints were responded to in line with the councils' complaints procedures.

5.6.3 Area assurance: Full  
No recommendations have been made as a result of our work in this area.

## **6. ACKNOWLEDGEMENTS**

6.1 Internal audit would like to take this opportunity to thank all staff involved for their assistance with the audit.

## **7. CATEGORISATION OF RECOMMENDATIONS**

7.1 To assist management in using our reports, we have categorised our recommendations according to their level of priority as follows:

<b>High risk</b>	Fundamental control weakness for senior management action	<b>Recs 2 and 6</b>
<b>Medium risk</b>	Other control weakness for local management action	
<b>Low risk</b>	Recommended best practice to improve overall control	<b>Recs 1, 3, 4, 5 and 7</b>

**OBSERVATIONS AND RECOMMENDATIONS**

**PROCEDURES**

**1. Written procedures**

**(Low Risk)**

<b>Rationale</b>	<b>Recommendation</b>	<b>Responsibility</b>
<p><u>Best Practice</u> All garden waste procedures are up-to-date and in line with current working processes.</p> <p><u>Findings</u> From our review of 30 Capita garden waste procedures, 11 were last reviewed and updated prior to the start of the 5CP contract (01 August 2016), with one of these procedures last reviewed in November 2012.</p> <p><u>Risk</u> If garden waste procedures are not up-to-date, there is risk of the written processes not being in line with current working process, resulting in inconsistencies and/or errors from staff.</p>	<p>a) Capita owned garden waste procedures should be reviewed and updated to ensure that the written procedures reflect the actual agreed processes.</p> <p>b) Capita should establish a regular, agreed timetable for reviewing procedures in the future.</p>	<p>Transitional Finance Team Leader (Capita)</p>
<b>Management Response</b>		<b>Implementation Due Date</b>
<p>Recommendation is <b>Agreed</b> The procedure notes will be updated over the Christmas period when the phones are going to be quiet. We will also be archiving some of the procedures that are no longer used.</p> <p>Management response: Transitional Finance Team Leader (Capita)</p>		<p>31 December 2018</p>

INCOME

2. New garden waste fees

(High Risk)

Rationale	Recommendation	Responsibility
<p><u>Best Practice</u> Capita update the parameters on the accounts receivable module with the new year's garden waste fees, as soon as the new fee charges are received from the councils' waste team.</p> <p><u>Findings</u> On the 14 March 2018, the councils' waste team emailed Capita the 2018/2019 garden waste charges, which is £40.50 for both councils. However, this was not filtered down to the relevant Capita team member and as such the parameter on the accounts receivable module was not updated.</p> <p>On the 3 April 2018, a member of Capita's garden waste team contacted the councils' waste team regarding the new garden waste charges as the councils' websites have been changed and they were not made aware of the new charges.</p> <p>Therefore, the waste team sent another email with the 2018/2019 garden waste charges to Capita.</p> <p>Internal audit reviewed the accounts receivable module for garden waste invoices issued in April 2018, filtering down to invoices raised for the 2017/2018 garden waste charge (£39.00 SODC and £37.50 VWHDC) and found that the amount of income lost by councils was £1,026.00 (£489.00 SODC and £537.00 VWHDC). The accounts receivable ledger was subsequently updated with the current year charge on 3 April 2018, and the total lost income of £1,026.00 was written off.</p> <p><u>Risk</u> If the parameters on the accounts receivable module are not updated with the new garden waste charges, there is a risk of customers not paying the agreed fees resulting in a financial implication to the councils.</p>	<p>a) A reminder should be sent to Capita accounts receivable team to ensure that the new garden waste fees are filtered down to the correct team member to update the parameter on the accounts receivable module.</p> <p>b) As soon as the parameter is updated on the accounts receivable module, Capita should send a confirmation email notifying the councils' waste team, with evidence, that the parameter has been correctly updated.</p>	<p>Staff Officer</p>
<b>Management Response</b>		<b>Implementation Due Date</b>
<p>Recommendation is <b>Agreed</b> When I email the team and system administration I can copy in the waste team, so they are aware that I have informed them of the price increase to be updated. System administration cannot update the price until the last minute though to ensure that people prior to 1 April are not charged the wrong price. Also, when system administration confirms that the price is updated, either they copy in the waste team or I can forward the email.</p> <p>Management response: Transitional Finance Team Leader (Capita)</p>		<p>1 April 2018</p>

RENEWALS, AMENDMENTS & CANCELLATIONS

3. Cancellation notification

(Low Risk)

Rationale	Recommendation	Responsibility
<p><u>Best Practice</u> A cancellation notification email is sent to Biffa to update their records as soon as the customer notifies Capita to cancel the garden waste service.</p> <p><u>Findings</u> A sample of 20 (ten SODC and ten VWHDC) cancelled garden waste accounts between the period of 1 July 2017 and 31 July 2018 were selected and review found that on five occasions Biffa did not receive a cancellation notification from Capita, therefore the service was not cancelled on the Whitespace system and on Biffa's round sheets.</p> <p><u>Risk</u> If the cancellation notification email is not sent to Biffa, there is a risk of the customer receiving a free garden waste service resulting in reputational implications to the councils.</p>	<p>Capita exchequer services should ensure that as soon as a customer cancels their garden waste collection service, an email notification is sent to Biffa to update their records.</p>	<p>Transitional Finance Team Leader (Capita)</p>
<b>Management Response</b>		<b>Implementation Due Date</b>
<p>Recommendation is <b>Agreed</b> This was an error on our end and has now been rectified.</p> <p>Management response: Transitional Finance Team Leader (Capita)</p>		<p>Immediate</p>

**4. Address deletion**

<b>Rationale</b>	<b>Recommendation</b>	<b>Responsibility</b>
<p><b>Best Practice</b> After Biffa receives the cancellation notification email, the round sheets are updated to remove the customer address.</p> <p><b>Findings</b> A sample of 20 (ten SODC and ten VWHDC) cancelled garden waste accounts between the period of 1 July 2017 and 31 July 2018 were selected and review found that ten cancellations were not taken off Biffa's round sheets.</p> <p><b>Risk</b> If Biffa do not delete the addresses off the round sheets, there is a risk that the waste operatives still go to the address and collect garden waste resulting in reputational implications to the councils as the resident is being provided with a free service.</p>	<p>Biffa should delete the address off the round sheets as soon as the cancellation notification is received.</p>	<p>Waste Business Support Team Leader</p>
<b>Management Response</b>		<b>Implementation Due Date</b>
<p>Recommendation is <b>Agreed</b> Biffa will be reminded at the next Operational minuted meeting that they should delete the address off the round sheets as soon as the cancellation notification is received. The waste team will carry out an audit sample to ensure this is happening.</p> <p>Management response: Environmental Services Manager</p>		<p>31 December 2018</p>

RECORDS RECONCILIATION

5. Unique Property Reference Number (UPRN)

(Low Risk)

Rationale	Recommendation	Responsibility
<p><u>Best Practice</u> All customer accounts on the accounts receivable module should have a unique property reference number (UPRN).</p> <p><u>Findings</u> A sample of 20 (ten SODC and ten VWHDC) new garden waste accounts between the period of 1 July 2017 and 31 July 2018 were selected and review found that five VWHDC new accounts did not have a UPRN on their accounts receivable account.</p> <p><u>Risk</u> If the customer accounts on the accounts receivable module do not have a UPRN, there is a risk that the records do not reconcile between council's and Biffa's records, and not being able identify the errors.</p>	<p>a) A retrospective review of all existing records should be performed to ensure that each record has a UPRN.</p> <p>b) Moving forward, a UPRN should be entered on all new garden waste accounts, when set up onto the Agresso system, so that regular reconciliations can be undertaken between the Agresso system and Biffa's Whitespace system.</p>	<p>Staff Officer</p>
<b>Management Response</b>		<b>Implementation Due Date</b>
<p>Recommendation is <b>Agreed</b> The UPRN's have now all been updated and the full customer lists for both SODC and VWHDC have been submitted to the councils' waste team.</p> <p>Management response: Transitional Finance Team Leader (Capita)</p>		<p>Implemented</p>

**6. Records reconciliation**

<b>Rationale</b>	<b>Recommendation</b>	<b>Responsibility</b>
<p><u>Best Practice</u> A regular reconciliation between both Capita's garden waste records and Biffa's records is undertaken.</p> <p><u>Findings</u> The councils hold two sets of records of the garden waste customers. One set of records are held on the Agresso system, which is managed by the Capita accounts receivable team and the other set of records are held on the Whitespace system, which is managed by Biffa.</p> <p>If a resident or customer wants to either:</p> <ul style="list-style-type: none"> <li>• start receiving the garden waste service,</li> <li>• make any amendments to their customer records, or</li> <li>• cancel the service,</li> </ul> <p>they are required to contact Capita, who will undertake the necessary additions, amendments or cancellations on the Agresso system.</p> <p>A notification email is sent to Biffa every evening, so that the necessary additions, amendments or cancellations has been made on the Whitespace system, so that both records are the same, i.e. if the account is cancelled on the Agresso system, the Whitespace system should also be cancelled, so that the garden waste collection service to that property is stopped.</p> <p>To confirm this, both sets of records should be reconciled; however, a reconciliation is not performed to confirm that the information both records reconcile.</p> <p>Furthermore, from a review of 20 (ten SODC and ten VWHDC) cancellations of service selected between the period of 1 July 2017 to 31 July 2018, internal audit found that on five (three SODC &amp; two VWHDC) occasions, Capita did not send an email notifying Biffa of the cancellation to garden waste service and the were not cancelled on the Whitespace system; therefore, discrepancies between both systems were noted.</p> <p><u>Risk</u> If a reconciliation is not performed of the records kept on the accounts receivable module and the records kept on the Whitespace system, there is a risk of the records not balancing, resulting in either residents receiving a garden waste collection when their accounts are cancelled, or residents who are signed up to the service not receiving their garden waste collection.</p>	<p>a. A reconciliation should be performed between both Capita's garden waste records (Agresso system) and Biffa's records (Whitespace system) to ensure that both records are complete, accurate and that the garden waste collection service is only provided to residents that pay for the service.</p> <p>b. A decision should be made to establish a regular, agreed timetable for reconciliation of garden waste records between Capita and Biffa.</p>	<p>Waste Business Support Team Leader</p> <p>Transitional Finance Team Leader (Capita)</p>

<b>Management Response</b>	<b>Implementation Due Date</b>
<p>Recommendation is <b>Agreed</b>                      A reconciliation will take place by Biffa as soon as all the relevant information is provided to them by Capita. This will then be undertaken every six months provided the information is readily available from Capita.</p> <p>Management response: Environmental Services Manager</p>	<p>31 December 2018</p>

**CONTRACTUAL TERMS**

**7. Debtors' meeting with Capita**

**(Low Risk)**

Rationale	Recommendation	Responsibility
<p><u>Best Practice</u> Monthly debtors' meetings between the councils and Capita include garden waste as an agenda item, to which a representative from the councils' waste team is present.</p> <p><u>Findings</u> SODC &amp; VWHDC have a contract with Capita Plc. This is part of the five councils' partnership (5CP) which started on 1 August 2016. It is noted that Capita Plc were managing brown bin customer records as part of the exchequer services contract prior to the 5CP and continue to manage the customer records.</p> <p>On a monthly basis, the revenues &amp; benefits client manager has debtors' meetings with Capita, however review of the last meeting minutes (16 August 2018) found that the meetings did not discuss the garden waste service.</p> <p><u>Risk</u> If a member of the waste team is not present and garden waste not on the agenda, there is a risk of the service not being discussed, resulting in possible issues not being identified or resolved.</p>	<p>The monthly debtors' meetings between the councils and Capita representatives should include an agenda item for garden waste, as the day-to-day dealings with the garden waste customers and their records are undertaken by Capita.</p>	<p>Revenues and Benefits Manager</p>
<b>Management Response</b>		<b>Implementation Due Date</b>
<p>Recommendation is <b>Agreed</b> An agenda item (and appropriate invites) will be added to the next Debtors' meeting, which is next held on 31 October 2018 at 10am.</p> <p>Management response: Revenues and Benefits Manager</p>		<p>31 October 2018</p>