

**Final Audit Outline
Winchester City Council**

To: Lisa Kirkman, Strategic Director – Resources Date: 11th November 2019

cc: Laura Taylor, Chief Executive

From: Katharine Sims

Tel: 01962 845182

**Internal audit review of the extended refuse and recycling arrangements
2019/2020**

1 Introduction

1.1 This review is being undertaken as part of the 2019/20 internal audit plan. The purpose of this document is to set out the scope and coverage of the internal audit review of the implementation of the extended refuse and recycling arrangements along with an overview of the audit approach and key contacts.

2 Background

2.1 The overall objective of this audit is to review the management of the extended refuse and recycling arrangements and how these were communicated to residents.

3 Objectives

3.1 This review will assess the effectiveness of controls in place focusing on those designed to mitigate risk in achieving the following key objectives:

- A robust project plan detailing key responsibilities, activities and timescales was in place to effectively manage and deliver the service changes.
- Appropriate and effective communication arrangements were agreed and implemented to ensure resident awareness of the planned service changes.
- Effective arrangements were implemented to manage and respond to enquiries and complaints from residents and the adverse social media publicity.
- Identified issues have been appropriately managed and escalated, with actions agreed with the contractor to minimise financial and reputational loss to Winchester City Council.

4 **Scope**

- 4.1 The scope of this review is to review the arrangements for the management and implementation of the extended refuse and recycling arrangements for Winchester City Council, following the disaggregation of the joint Environment Services Contract with East Hants District Council.
- 4.2 There were a number of issues with the implementation and communication of the new arrangements and our review will seek to identify why and how these issues arose, how they were managed and identify any learning that can be taken forward to future projects.

5 **Reporting**

- 5.1 On completion of audit fieldwork, we will hold a close of audit meeting with our main contacts to discuss our findings. We will then issue a draft report to Lisa Kirkman providing an assurance opinion, supported by details of the key observations.
- 5.2 Following agreement of the factual accuracy of the draft report we will require management to provide actions they propose to take to address issues identified and mitigate residual risk exposures. A final report will be issued to Laura Taylor and Lisa Kirkman.
- 5.3 Information from the audit report will be included in the quarterly progress reports and the annual internal audit report which is sent to senior management and those charged with governance.

6 **Contacts and timing**

- 6.1 Client contacts will include:

Key contacts

Lisa Kirkman, Strategic Director – Resources
Steve Tilbury, Strategic Director – Programme Lead
Richard Botham, Strategic Director (Interim)
Simon Finch, Corporate Head: Regulatory
Ellen Simpson, Corporate Head Strategic Support
Darren Kennedy, Principal Management Accountant
Gareth Morris, Senior Communications Manager
Martin Taylor, Contracts Manager
Councillor Tod, Cabinet Member for Service Quality and Transformation

Additional contacts will include

Other members of the officer team as necessary

6.2 The review will be undertaken by:

Audit Manager: Beverly Davies

Audit Team: Katharine Sims

6.3 As agreed with service management it is planned to commence the review on 25th October 2019 and we aim to hold a close of audit meeting by 13th December 2019 and issue a draft report by 31st December 2019

6.4 To enable us to deliver an effective and timely review we would appreciate if staff and relevant documentation / system access could be available during this period. To minimise disruption and unnecessary burdens we will wherever possible book meetings with key staff in advance and at mutually convenient times.

Approval

Prepared by: Katharine Sims Date:24/10/2019

Approved by: Beverly Davies Date:28/10/2019

Approved by client: Lisa Kirkman Date: 08/11/2019