

Appendix 1- List of Actions from the Internal Audits conducted from September/October to November 2024.

1. Commercial Estates rent review processes and invoicing 24/25 Audit

	Agreed Action	Action Owner	Due Date
Red			
1	<p>Strategic Property and Asset Manager to draft a comprehensive Commercial Estates Management Policy. In respect of rent reviews, the policy should provide a hierarchy of the types and values of rent reviews and who may complete / approve these. Policy is subject to appropriate approval (Director of Finance and Corporate Resources).</p> <p>Process notes in respect of rent reviews and invoicing are documented.</p>	<p>Approval: Director of Finance and Corporate Resources</p> <p>Draft: Elizabeth Welbourn, Strategic Property Asset Manager (Estates)</p> <p>Process notes: Liam Cosbey, Rent and Estates Officer (Invoicing) Elizabeth Welbourn, Strategic Property Asset Manager (Estates) (Rent Reviews)</p>	30/04/2025
2	<p>The master data spreadsheet is subject to periodic (say, biannual) and formal review by the Strategic Property Asset Manager (Estates).</p> <p>Management to conduct a full review of the data included in the spreadsheet in respect of rent reviews to ensure it is complete, accurate and up to date. As part of this review, the following should be implemented to support the overall management and oversight of rent reviews:</p> <ul style="list-style-type: none"> Add a separate commentary column so there is more space and commentary can be dated and tracked. Generic rent review status categories may then be applied and easily filtered. 	Elizabeth Welbourn, Strategic Property Asset Manager (Estates)	31/01/2025

	Agreed Action	Action Owner	Due Date
	<ul style="list-style-type: none"> Apply a prioritisation category to each outstanding review which may then be updated upon subsequent review. 		
	Amber		
3	<p>Strategic Property and Asset Manager to introduce periodic (say, biannual) portfolio wide reporting of completion status of rent reviews to enable oversight by Director of Finance and Corporate Resources.</p>	<p>Review: Director of Finance and Corporate Resources</p> <p>Reporting: Elizabeth Welbourn, Strategic Property Asset Manager (Estates)</p>	31/01/2025
4	<p>Rent and Estates Officer to ensure invoicing controls are appropriately evidenced as follows:</p> <ul style="list-style-type: none"> The reconciliation of total amount invoiced between prior quarter and current quarter is clearly documented for both modern and traditional invoices on the invoicing spreadsheet. The total of all invoices raised on Tech 1 is agreed to the total per the invoicing spreadsheets and a screenshot from Tech 1 saved to the spreadsheet as evidence. Review of monthly recurring invoices by Strategic Property Asset Manager and confirmation is evidenced via email or otherwise and retained on file. Line by line check between current month and previous month rent amounts for monthly invoiced tenants evidenced within additional column added to spreadsheet. 	Liam Cosbey, Rent and Estates Officer	31/12/2024
	Green		
5	<p>Strategic Property and Asset Manager to amend the Delegated Authority Form so that it evidences who has completed the rent review and submitted the proposal.</p>	Elizabeth Welbourn, Strategic Property Asset Manager (Estates)	Already actioned

2. Green Bins Implementation and Transfer to BAU Operations 24/25 Audit

Agreed Action	Supporting evidence	When by	Who by
Amber			
1 Create process notes to cover process from start to finish. Ensure the process notes include hierarchy of roles and cover the subscription renewal process.	Upload a copy of the process notes	30 April 2025	Heidi Field (Waste Minimisation Officer)
2 Upload all risks to the risk register.	Confirmation that risk have been uploaded.	28 February 2025	Andrew Rogan (Operations General Manager)
3 Include details of all contracts used in the service, who they are owned by and when they expire, onto the Operations Supplier List which is being created.	Upload a copy of the suppliers list.	31 January 2025	Andrew Rogan (Operations General Manager)