

8.1 Appendix 3 - Extract from Internal Audit Interim Progress Report as at December 2023

2.4 Critical Findings or Emerging Trends (Q3 2023/24)

In November, the Committee was advised that an advisory audit review was being arranged to review the weighbridge software and associated controls, following the procurement of a new system. The audit has been completed and, whilst some control improvements are noted since previous audit reviews, the new system purchased did not have some core reporting functionality for which further details are provided below. There has been a positive and prompt response to the matters raised during the audit, and it is essential that the system and management controls are now fully addressed.

The Weighbridge software system records weighbridge activity (waste movements) at Lamby Way and Bessemer Close, and there were several pressures for the recent system upgrade, notably that the existing software was being unsupported.

The service has implemented improvements since previous audit reviews, notably:

- An independent officer has been introduced to visually check and record the contents of all vehicles before entering the weighbridge. The materials recorded are being checked independently to the materials entered by the weighbridge operator.
- The weighbridge operator does not have the ability to amend tickets which record the weight and category of materials after transactions have completed. Any amendments at this stage are now limited to the Weighbridge Supervisor and Weighbridge Data Manager.

Not all required software functionality was available at the point of implementation, and this has affected monitoring and review processes within the service:

- A report on manual entries, which should only be required for operational reasons on an exception basis, has recently been made available. Any use of this functionality requires close monitoring and understanding, which the report will now facilitate.
- The system has not been able to report on amended tickets (materials and weight). At the point of reporting this remains as a priority development request for the software provider. In the meantime, management have agreed for weekly sample checks of tickets processed, through which identified ticket amendments would be reviewed. However, it is recognised that this is a core report that is needed for management monitoring and oversight.

A small number of wider audit comments have been provided to management on the weighbridge, and there are ongoing and regular discussion on system development and controls with audit and senior officers within waste management, who are in regular engagement with the provider. This will continue until the required system reports are available and in use, and it is intended to include a follow up assurance audit on the weighbridge in the Audit Plan 2024/25.