

Glasgow City Council Internal Audit Section Committee Summary

Neighbourhoods, Regeneration and Sustainability – Weighbridge Controls

1 Introduction

- 1.1 As part of the agreed Internal Audit plan we have carried out a review of the controls in place for the Council's weighbridge operations.
- 1.2 Neighbourhoods, Regeneration and Sustainability (NRS) operate weighbridges at various sites around the city. Weighbridges are used to weigh vehicles and the contents. By weighing the vehicles both empty and loaded, the load carried can be calculated. The information captured allows for the billing of commercial users. Customers are billed at different rates based on the type of materials deposited.
- 1.3 The Weighsoft system holds information on customer accounts and registered vehicles and is used to record details of loads deposited by vehicles. Every two weeks the Weighsoft system interfaces with the Council's SAP system to produce relevant invoices. The administration of invoicing is managed by Customer and Business Services (CBS).
- 1.4 The scope of the audit was to ensure there are sufficient and appropriate controls in place covering the management of the weighbridges. The scope of the audit included:
 - Training and communication arrangements.
 - Access controls, both physical and system based.
 - Weighing processes, including calibrations.
 - Record keeping and invoicing arrangements.
 - Management of materials.
 - Setting of charges and subsequent updates on the system(s).

2 Audit Opinion

- 2.1 Based on the audit work carried out a reasonable level of assurance can be placed upon the control environment. The audit has identified some scope for improvement in the existing arrangements and five recommendations which management should address.

3 Main Findings

- 3.1 Residents of Glasgow use Household Waste Recycling Centres (HWRCs) to deposit domestic waste materials by car or small vans. At the time of the audit there were two weighbridge centres in operation to accept commercial waste (Dawsholm and Shieldhall), as the third site (Easter Queenslie) is currently undergoing redevelopment. All three sites were visited and we found that there was signage in place to direct commercial vehicles to the weighbridge at all sites. Height restriction barriers are in place to prevent larger vehicles from accessing the domestic waste sections, and the layout of each centre forces larger vehicles to pass over the weighbridge. At each site there was appropriate physical security arrangements in place with perimeter fencing and lockable gates to prevent unauthorised access to the site outside of business hours. CCTV is in operation and staff are on hand to observe and provide guidance where required.
- 3.2 We were advised by management that members of the public are permitted to dispose of waste via the weighbridge provided they provide 2 forms of ID demonstrating they reside in Glasgow. No charge is applied for this. During site visits we observed this process in operation. The Weighbridge Operator queries the materials being deposited by all weighbridge users to confirm that they are not dumping commercial waste. The Weighbridge Operator will visually verify the materials where possible and we were advised that sample checks of vehicles take place. All other users such as Charities, Housing Associations and individuals / businesses depositing commercial waste must have an account to use the weighbridge. New customers are required to apply for an account on the Council website. The process for creating new accounts is managed by CBS and applicants must submit proof of address as part of the application process.
- 3.3 We observed Health & Safety signage at each site visited to instruct visitors and observed that these were complied with. Suitable documented procedures are in place to guide staff on the operation of the Weighsoft system which staff on site were able to access. Through observation, we were able to verify that these were being followed as expected.
- 3.4 Charities, Housing Associations and individuals / businesses depositing commercial waste must book a time slot and

register each vehicle online prior to arriving at a weighbridge. This information links the vehicle to their account. We observed that vehicles without a booking were refused entry to the site in line with the documented process. The nature of materials being deposited is selected on the system and staff onsite verify that no prohibited materials are being deposited.

- 3.5 In the event of a failure of the weighbridge system, customers would be diverted to another site if it was a local issue or not permitted to dispose of materials if it was a wider issue, and no other weighbridge was available. The process for diverting vehicles in the event of a weighbridge system failure is documented within the procedures. We were able to verify that each of the weighbridges were calibrated under contract on an annual basis. The current charges for the weighbridge were displayed onsite at each location.
- 3.6 The Weighsoft system allows transactions to be cancelled which may be required for reasons including if the wrong material type is selected or the vehicle did not tip due to waiting times. To do so, the Weighbridge Operator must request this via the Waste Policy and Recycling Team. We obtained a report of all cancelled transactions since January 2024. From a total of 88 cancelled transactions, we reviewed a sample of 20 and were able to verify that no invoices had been produced and that for each transaction a valid reason for cancellation was recorded. Adequate audit trails for all transactions are maintained within the Weighsoft system.
- 3.7 CBS is responsible for the billing process. Documented procedures are in place and available to relevant staff.

Transactions which are billable are transferred from the Weighsoft system to SAP to allow invoices to be produced. This is an automated process which updates every two weeks. We selected a sample of 30 invoices and were able to verify that invoices were issued to the correct customer for the correct charge and issued in a timely manner. We also selected a sample of 10 transactions from weighbridge customer receipts issued on site and we were able to verify that these transactions had also been invoiced appropriately.

- 3.8 Reports are used to identify overdue debts, and in these instances, customers have a stop placed on their account within the Weighsoft system. This highlights the issue to a Weighbridge Operator when the customer presents at a weighbridge and they are prevented from depositing materials.
- 3.9 The charges for materials deposited are set by NRS Finance and are subject to annual review. The updated weighbridge charges are sent to CBS for processing as part of the NRS Book of Charges. This process is documented.
- 3.10 However, we identified some areas where controls could be strengthened. We were advised that Weighbridge Operators must receive Weighsoft system training prior to being granted system access. We obtained a list of system users but were unable to verify that each user had undergone training. We were advised that system training was given by the software provider to the majority of staff when the system was introduced, with new staff receiving on the job training. No formal records of the training are kept.

- 3.11 We reviewed the list of Weighsoft system users provided. From the 46 users listed, 15 (33%) were admin users with elevated system permissions which allow users to add/delete user accounts as well as cancel transactions creating additional risk of misuse of these permissions. This appears to be excessive given the proportion to overall system users. We were advised that informal reviews of user accounts and permissions take place on an annual basis, however these were not documented.
- 3.12 We observed that CCTV systems were in operation at each site, however, we noted that one site, although there are CCTV display monitors at the Weighbridge and the supervisor's office, the weighbridge display was frozen on images from a month earlier. The recording of images was unaffected. We were advised that the issue had been reported to management but there was no estimated date of repair.
- 3.13 Charities are not charged for the depositing of waste materials with the exception of commercial waste. When charities apply for an account, they are required to provide evidence of their charitable status. At the introduction of the Weighsoft system in 2022 a process was agreed with Internal Audit that every two years CBS would review the charitable status of each charity to ensure that it remained valid. We were advised that these checks had not been carried out as expected and were advised by management that this was an oversight.
- 3.14 We obtained a report of overdue weighbridge invoices and selected a sample for review. From a sample of 15 invoices,

we were able to verify that a stop had been placed on 9 of the 15 accounts (60%). All of these 9 accounts were commercial accounts. The remaining 6 accounts belonged to Housing Associations. We were advised by Management that there is a policy not to put stops on Housing Association accounts as NRS would then have to resource the collection of certain waste materials. Housing Associations are not charged for bulky household materials deposited via the weighbridge. While stops are not placed on Housing Association accounts, overdue accounts are pursued via the Council's Debt Management Process. We note the policy not to put stops on Housing Association accounts is not documented.

- 3.15 An action plan is provided at section four outlining our observations, risks and recommendations. We have made five recommendations for improvement. The priority of each recommendation is:

Priority	Definition	Total
High	Key controls absent, not being operated as designed or could be improved. Urgent attention required.	2
Medium	Less critically important controls absent, not being operated as designed or could be improved.	3
Low	Lower level controls absent, not being operated as designed or could be improved.	0
Service Improvement	Opportunities for business improvement and / or efficiencies have been identified.	0

- 3.16 The audit has been undertaken in accordance with the Global Internal Audit Standards in the UK public sector.
- 3.17 We would like to thank officers involved in this audit for their cooperation and assistance.
- 3.18 It is recommended that the Head of Audit and Inspection submits a further report to Committee on the implementation of the actions contained in the attached Action Plan.

4 Action Plan

No.	Observation and Risk	Recommendation	Priority	Management Response
Key Control: Staff are adequately trained and records of completed training courses are maintained.				
1	<p>We were advised that Weighbridge Operators must receive Weighsoft system training prior to being granted system access. We obtained a list of system users but were unable to verify that each user had undergone training. We were advised that system training was given by the software provider to the majority of staff when the system was introduced, with new staff receiving on the job training and that no formal records of the training are kept.</p> <p>Without adequate training there is an increased risk that expected system processes are not followed and that errors or inconsistent practices may occur.</p>	Management should ensure that records of training undertaken are maintained and they are able to verify that all relevant staff have undergone mandatory training.	Medium	<p>Response: Accepted</p> <p>We will re-arrange training for all weighbridge attendants including those that cover the weighbridge where applicable (Assistant Supervisors, Supervisors and staff identified within each area to provide such cover). The record of this training and any subsequent on the job training will be retained at the relevant sites and electronically.</p> <p>Officer Responsible for Implementation:</p> <p>Waste Policy and Strategy Manager</p> <p>Timescales for Implementation:</p> <p>30 June 2026</p>

No.	Observation and Risk	Recommendation	Priority	Management Response
Key Control: Sites are adequately protected from unauthorised access.				
2	<p>We observed that CCTV systems were in operation at each site, however, we noted that although there were CCTV display monitors at the weighbridge and the supervisor's office at one site, the weighbridge display was frozen on images from a month earlier. We were advised that the issue had been reported to management but there was no estimated date of repair.</p> <p>The CCTV display allows the Weighbridge Operator to observe vehicles when depositing materials. Without an operational CCTV system, there is an increased risk that prohibited materials may be disposed of, however, this is partially mitigated through the staff onsite who direct vehicles.</p>	Management should ensure that the CCTV system is repaired in a timely manner.	Medium	<p>Response:</p> <p>The weighbridge display monitor was frozen at the time of the audit visit, however, the CCTV system has since been upgraded with any defective cameras replaced. The CCTV system is now fully operational.</p> <p>Officer Responsible for Implementation:</p> <p>Assistant Group Manager (Waste Management)</p> <p>Timescales for Implementation:</p> <p>Complete</p>

No.	Observation and Risk	Recommendation	Priority	Management Response
Key Control: Charity exemptions are subject to regular review.				
3	<p>Charities are not charged for the depositing of domestic waste materials. When applying for an account, charities are required to provide evidence of their charitable status. At the introduction of the Weighsoft system in 2022 a process was agreed where CBS would review the charitable status of each charity to ensure that it remained valid. We were advised by CBS Management that these checks had not been carried out as expected and that this had been an oversight.</p> <p>Without regular checks there is a risk that an organisation which has had their charitable status removed would not be appropriately charged for the depositing of materials.</p>	Management must ensure that the expected reviews of accounts with charitable status are carried out.	Medium	<p>Response:</p> <p>Accepted and in process of obtaining report from NRS to carry out these checks.</p> <p>Officer Responsible for Implementation:</p> <p>Operational Manager / Service Delivery Manager</p> <p>Timescales for Implementation:</p> <p>30 April 2026</p>

No.	Observation and Risk	Recommendation	Priority	Management Response
Key Control: Access to relevant systems is adequately controlled.				
4	<p>We reviewed the list of system users provided. From the 46 users listed, 15 (33%) were admin users with elevated system permissions which allow users to add/delete accounts as well as cancel transactions creating additional risk of misuse of these permissions. This appears to be excessive given the proportion to overall system users. We were advised that informal reviews of user accounts and permissions take place on an annual basis, however, these are not documented.</p> <p>Having a large number of system admin users increases the risk of system misconfiguration and that administrators follow inconsistent practices.</p>	<p>Management should ensure a formal review of all user accounts is carried out and documented. As part of this review there should be a documented justification for the retention of each admin account.</p>	High	<p>Response: Accepted</p> <p>All weighbridge user accounts permissions were reviewed against the requirements for their job.</p> <p>Number of admin users has been reduced to 8.</p> <p>Weighbridge procedure will be updated to reflect justification of admin permissions and timescale for re checking.</p> <p>Officer Responsible for Implementation:</p> <p>Waste Policy and Strategy Manager</p> <p>Timescales for Implementation:</p> <p>31 May 2026</p>

No.	Observation and Risk	Recommendation	Priority	Management Response
Key Control: Policies in place are documented.				
5	<p>We obtained a report of overdue weighbridge invoices and selected a sample for review. From a sample of 15 invoices, we were able to verify that a stop had been placed on 9 of the 15 accounts (60%). These 9 accounts were commercial accounts, and the remaining 6 accounts belonged to Housing Associations. We were advised by Management that there is a policy not to put stops on Housing Association accounts as NRS would then have to resource the collection of certain waste materials. Housing Associations are not charged for bulky household materials deposited via the weighbridge. We note the policy not to put stops on Housing Association accounts is not documented. We were advised this policy was put in place in 2020 by a Senior Officer.</p> <p>Without adequate documentation and circulation of policies there is an increased risk they are not practiced in a consistent manner.</p>	<p>Management should ensure that the policy of allowing Housing Associations to accumulate debt, whilst continuing to access waste services, is documented and appropriately authorised.</p>	High	<p>Response: Accepted</p> <p>Debt accumulated by the Housing Association were historic and partly due to transition from older weighbridge application to new web-based system.</p> <p>Communications will be sent to each Housing Association in April / May 2026 detailing what is chargeable and non-chargeable, and appropriate use of the booking system.</p> <p>Procedures will be developed to ensure consistent processes apply to Housing Associations bringing material to the transfer stations.</p> <p>The communication will assist with the charging process for Housing Associations.</p> <p>Officer Responsible for Implementation:</p> <p>Group Manager</p> <p>Timescales for Implementation:</p> <p>31 July 2026</p>