Gedling
Borough Council

Agenda

Audit Committee

Date:	**Tuesday 17 January 2023**
Time:	**5.30 pm**
Place:	**Council Chamber**

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Audit Committee

Membership

Chair   Councillor Bob Collis

Vice-Chair   Councillor Meredith Lawrence

Councillor Liz Clunie
Councillor Andrew Ellwood
Councillor Kathryn Fox
Councillor Helen Greensmith
Councillor Lynda Pearson

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AGENDA

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MINUTES
AUDIT COMMITTEE

Tuesday 20 September 2022

Councillor Bob Collis (Chair)

Councillor Meredith Lawrence   Councillor Helen Greensmith
Councillor Liz Clunie   Councillor Lynda Pearson
Councillor Kathryn Fox

Absent: Councillor Andrew Ellwood

Officers in   P Adcock and B Hopewell
Attendance:

Guests in   G Dulay (BDO) and C Thomas (BDO)
Attendance:

1   APOLOGIES FOR ABSENCE AND SUBSTITUTIONS.

Apologies for absence were received from Councillor Ellwood.

**2   TO APPROVE, AS A CORRECT RECORD, THE MINUTES OF THE
MEETING HELD ON 28 JUNE 2022.**

RESOLVED:

That the minutes of the above meeting, having been circulated, be
approved as a correct record.

3   DECLARATION OF INTERESTS.

None.

4   INTERNAL AUDIT PROGRESS REPORT (BDO)

The Internal Auditor introduced a report, which had been circulated in
advance of the meeting, summarising the outcome of the internal audit
activity completed by the BDO Internal Audit Team for the period July
2022 to September 2022.

RESOLVED:

To receive the report and note the actions taken or to be taken.

5   AUDIT COMMITTEE RISK SCORECARD - Q1 JUNE 2022

The Head of Finance and ICT introduced a report, which had been circulated in advance of the meeting, updating members on the current level of assurance that can be provided against each corporate risk.

RESOLVED:

To note the progress of actions identified within the Corporate Risk Register.

6   **ANY OTHER ITEM WHICH THE CHAIR CONSIDERS URGENT.**

Councillors Fox and Greensmith both raised the issue of progress of the independent review of taxi license fee setting that was being undertaken by CIPFA.

The Head of Finance and ICT explained that the review was ongoing and that it is intended that the findings are presented to the Environment and Licensing Committee at the earliest opportunity with the Audit Committee members being updated thereafter.

The meeting finished at 5.55 pm

Signed by Chair:
Date:

Report to Audit Committee

Subject: Internal Audit Progress Report

Date: 17 January 2023

Author: Charlotte Thomas – Internal Audit Manager (BDO)

Purpose

To summarise the outcome of the internal audit activity completed by the BDO Internal Audit Team for the period October 2022 to January 2023.

Recommendation(s):

THAT:

   1) **Members receive the report and note actions taken or to be taken.**

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1.   Background

1.1   The Internal Audit Plan for 2022/23 was approved by the Audit Committee on 15 March 2022. The progress report provides a summary update on the reports issued in final by BDO in the period October 2022 to January 2023, and highlights associated key findings. In addition, the report identifies the work underway within the 2022/23 approved internal audit plan and the schedule in which we anticipate presenting the final reports to the Audit Committee over the year.

1.2   The role of internal audit is to provide an opinion to Full Council, through the Audit Committee (AC), on the adequacy and effectiveness of the internal control system to ensure the achievement of the organisation's objectives in the areas reviewed.

2.   Proposal

2.1   Four internal audit reports have been finalised since 28 September 2022.

- Building Control and Development Management Processes
- Environmental Health- Selective Licensing
- Environmental Health- Warden Enforcement
- Sustainable Environment

2.2 BDO also presents the Follow-Up of Recommendations Report which details the progress of the Council in implementing all recommendations raised within Internal Audit reports to date.

3. Financial Implications

3.1 The Internal Audit Plan is delivered within the approved budgets.

4. Legal Implications

4.1 There are no legal implications arising directly from this report.

5. Equalities Implications

5.1 There are no equalities implications arising directly from this report.

6. Carbon Reduction/Environmental Sustainability Implications

6.1 There are no carbon reduction/environmental sustainability implications arising directly from this report.

7. Appendices

7.1 BDO Internal Audit Progress Report January 2023

7.2 BDO Internal Audit Follow Up of Recommendations Report January 2023
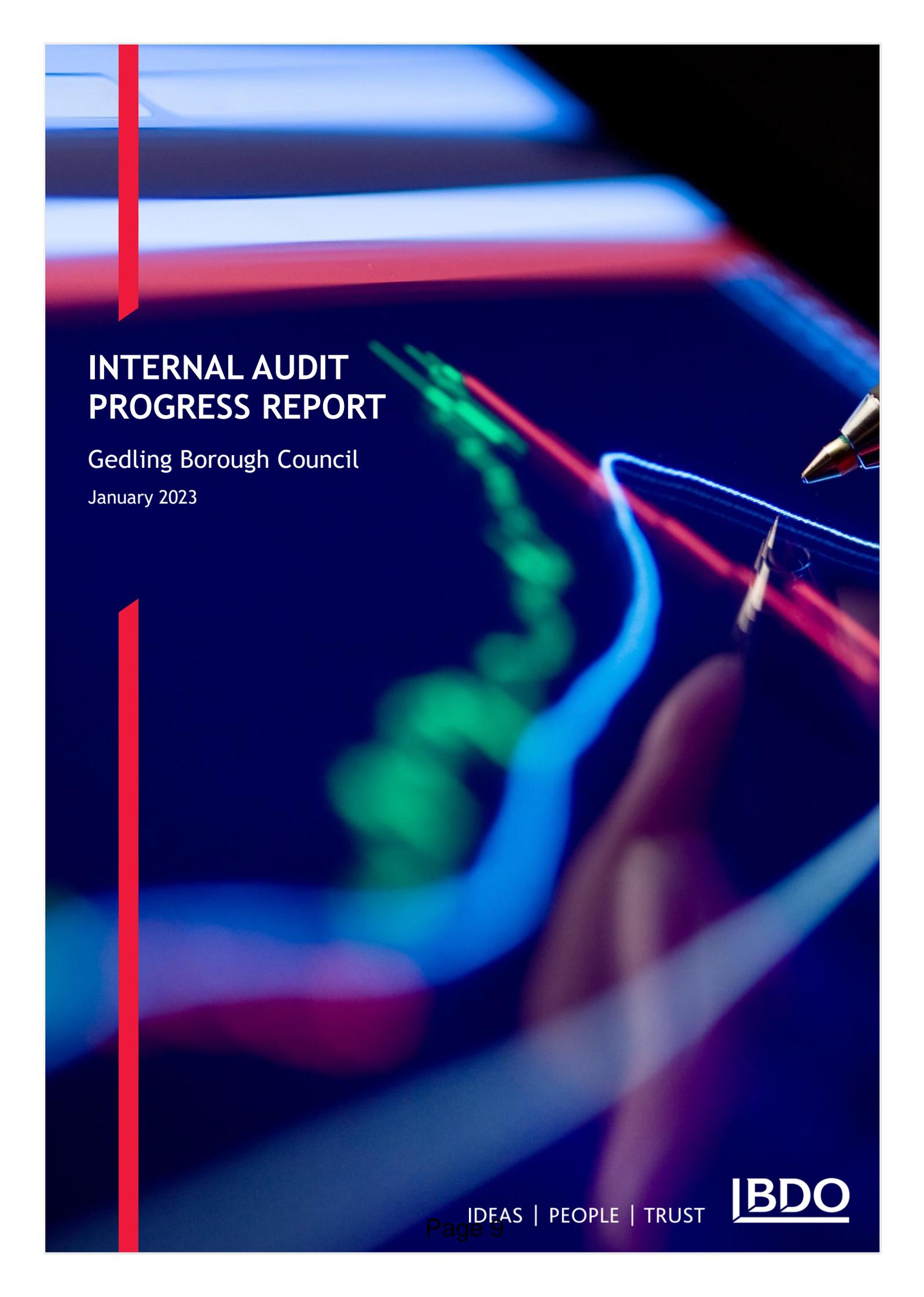
INTERNAL AUDIT PROGRESS REPORT

Gedling Borough Council

January 2023

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CONTENTS

SUMMARY OF WORK

INTERNAL AUDIT

This report is intended to inform the Audit Committee of progress made against the January 2023 internal audit plan. It summarises the work we have done, together with our assessment of the systems reviewed and the recommendations we have raised. Our work complies with Public Sector Internal Audit Standards. As part of our audit approach, we have agreed terms of reference for each piece of work with the risk owner, identifying the headline and sub-risks, which have been covered as part of the assignment. This approach is designed to enable us to give assurance on the risk management and internal control processes in place to mitigate the risks identified.

INTERNAL AUDIT METHODOLOGY

Our methodology is based on four assurance levels in respect of our overall conclusion as to the design and operational effectiveness of controls within the system reviewed. The assurance levels are set out in Appendix 1 of this report, and are based on us giving either 'substantial', 'moderate', 'limited' or 'no'. The four assurance levels are designed to ensure that the opinion given does not gravitate to a 'satisfactory' or middle band grading. Under any system we are required to make a judgement when making our overall assessment.

2021/2022 INTERNAL AUDIT PLAN

We have now finalised three more audits from the 2021/22 IA Plan and are pleased to present these to the Audit Committee:

▶ Sustainable Environment

▶ Environmental Health & Enforcement – Selective Licencing

▶ Environmental Health & Enforcement – Warden Enforcement

2022/2023 INTERNAL AUDIT PLAN

We are also pleased to present the following report to this Audit Committee meeting:

▶ Building Control and Development Management Processes

The following audits are in reporting stage but not yet finalised and therefore will come to the next Audit Committee:

▶ Remote Working

▶ Cyber Security

The fieldwork for the following audits is either underway or scheduled to start in the next two weeks:

▶ Workforce Strategy

▶ Business Continuity and Emergency Planning

▶ Counter Fraud and Corruption Strategy

We anticipate presenting these reports at future Audit Committee meetings.

CHANGES TO THE 2022/2023 INTERNAL AUDIT PLAN

There are no changes at present to this year's plan.

REVIEW OF 2022/23 WORK

2021/22 IA Plan

AUDIT	AUDIT COMMITTEE	PLANNING	FIELD WORK	REPORTING	DESIGN	EFFECTIVENESS
Sustainable Environment	January 2023	✓	✓	✓	S	M
Environmental Health Services & Enforcement – Selective Licensing	January 2023	✓	✓	✓	M	M
Environmental Health Services & Enforcement – Warden Enforcement	January 2023	✓	✓	✓	L	M

2022/23 IA Plan

AUDIT	AUDIT COMMITTEE	PLANNING	FIELD WORK	REPORTING	DESIGN	EFFECTIVENESS
Corporate Governance and Performance	September 2022	✓	✓	✓	M	M
Recruitment and Retention	September 2022	✓	✓	✓	M	M
Building Control and Development Management	January 2023	✓	✓	✓	S	S
Cyber Security	March 2023	✓	✓	✓		
Remote Working	March 2023	✓	✓	✓		
Business Continuity and Emergency Planning	March 2023	✓				
Main Financial Systems	March 2023	✓				

Counter-Fraud and Corruption Strategy	March 2023	✓	
Workforce Strategy	March 2023	✓	✓
Economic Growth Framework and Partnerships	March 2023	✓	

SUSTAINABLE ENVIRONMENT

CRR REFERENCES:

12: Failure to react to an environmental incident or malicious act.

Design Opinion	S	Substantial	Design Effectiveness	M	Moderate

Recommendations	0	2	1

SCOPE

BACKGROUND

Climate emergency is defined as a situation in which urgent action is required to reduce or halt climate change and avoid potentially irreversible environmental damage resulting from it. Local government has the ability to make an impact at a local level including greening the council estate, fleet and housing stock by working with housing associations and landlords, as well as working with local industry to help and incentivise them to operate more sustainably.

At the Council meeting held on 20 November 2019, Gedling Borough Council ('the Council') resolved to:

- Join with other Councils and Parliament in declaring a climate emergency
- Set a goal and vision of becoming carbon neutral across Gedling borough by 2030
- Ensure that this work does not just focus on the activity of the Council, but also reaches out to partners and residents to help them reduce their carbon footprint
- Produce a practical and robust action plan to ensure that all councillors and officers are clear what Gedling Borough Council will do to tackle the climate emergency
- Work with employers in the borough, including businesses, the third sector, charities and the public sector to encourage them to take steps to reduce their carbon emissions and operate in a more sustainable way, and learn from any best practice that they've already put in place
- Work with local MPs to lobby the Government, as well as Labour's front bench and other major political parties to ensure local government is given the powers and funding they need to tackle the climate emergency and make the borough greener.

AREAS REVIEWED

This commitment is reflected in the Gedling Plan 2020-23, which includes a key priority 'to promote a sustainable environment'. This is split into four areas, with one of these being to 'promote and protect the environment by minimising pollution and waste and becoming carbon neutral'.

The Council has service plans in place for each Service Area, which outline the actions required to achieve the Gedling Plan corporate priorities. The Scope of this review was limited to the Environment Service Area Service Plan due to time constraints.

The Council remains in the early stages of planning how they will tackle the climate emergency although they have recently started to make progress. A Climate Change Officer was appointed in December 2021 and the Carbon Management Strategy and

action plan was adopted in March 2022.

We reviewed the progress of the Council against its sustainable environment corporate priority, covering the Gedling Plan and Carbon Management Strategy and associated roles, responsibilities and governance with respect to this.

AREAS OF STRENGTH

We found the following areas of good practice:

▶ Alignment of the Gedling Plan and Carbon Management Strategy: The Carbon Management Strategy links to the Gedling Plan. It was developed in response to two actions listed on the Gedling Plan under the Corporate Priority 'Sustainable Environment':

- Develop and implement a Carbon Reduction Strategy aligned with key partners across the borough

- Produce and implement a practical and robust borough wide action plan to tackle a climate emergency.

  There is a section within the Carbon Management Strategy titled 'Our Performance so far' which references other 'Sustainable Environment' Gedling Plan actions that have already been undertaken. Furthermore, actions listed in the Carbon Management Strategy align with actions in the Gedling Plan that have not yet been completed where carbon management is applicable.

▶ Climate Emergency UK: Climate Emergency UK graded each Council across the country on their climate action plans and activities to date across nine key sectors. Gedling, along with Rushcliffe, were graded the highest of the seven Nottinghamshire councils with a score of 46% each. The average score for English Council's was found to be 46%

▶ Monitoring and Oversight : We reviewed the Environment service plan which contains 15 'Sustainable Environment' actions. These actions are followed up in the form of action reports, achievement reports and performance indicator reports which are reported quarterly to the Overview and Scrutiny Committee and Cabinet. Results are also published on the Council's website. Appropriate discussion and engagement regarding performance was observed at both committees

▶ Climate Change Officer: The Council's Climate Change Officer came into post in December 2021. The Officer has undertaken numerous environmental activities. A Climate Change Communications Plan and Communications and Marketing Plan are currently being drafted to help support delivery of Gedling's environmental aims.

▶ Environmental Policy: An Environmental Policy is currently being drafted which aims to enhance the culture at the Council with regards to climate action and help officers to understand environmental responsibilities. The Climate Change Officer met with Heads of Departments on 5 May 2022 to discuss the Environmental Policy and we have seen evidence of positive engagement in a SWOT analysis activity on implementing the policy

▶ Action Plans: The Council has actions in place within each service area's service plan and within the Carbon Management Strategy itself. Actions and sub actions and are assigned to clear action owners. The Council also have an action plan in place to achieve the goals of the Carbon Management Strategy

▶ Environmental Sustainability and Carbon Reduction Group: The Council has an Environmental Sustainability and Carbon Reduction Group consisting of both officers and members which intends to assist with the development and review of the Carbon Management Strategy & Action Plan. We reviewed the minutes from the last three meetings and have seen extensive discussion and oversight of environmental matters at the Council including the Council's carbon baseline, waste & recycling and energy efficiency. An update on the Council's Carbon Management Strategy & Action Plan was given in the last meeting held on 16 March 2022 with a follow up

action specified for the 100+ actions from the Action Plan to be put into manageable actions so as they can be delivered.

AREAS OF CONCERN

During our review, the following findings were noted;

▶ Progress towards meeting Gedling Plan actions: All actions in the Gedling Plan are required to be completed by March 2023. Despite this, the performance action report for Q3 of 2021/22 indicates progress towards 18 out of 19 (95%) actions for the 'Sustainable Environment' Corporate Priority were at 50% or below, predominantly due to a lack of resources (Medium)

▶ Carbon Management Strategy- Embedding the net zero carbon agenda throughout the Council: Not all actions in the Strategy are SMART, and full discussions with key partners identified within the 'action owner' column of the plan across the Council have not been undertaken although they are planned. There is also scope to strengthen the carbon management agenda within decision-making at the Council (Medium)

▶ Corporate Risk Register: Progress on actions around the risk relating to sustainable environment was not reported on in the risk report reviewed (Low).

ADDED VALUE

▶ As mentioned above, Climate Emergency UK have graded the Carbon Management Strategy at Gedling Borough Council at 46%. Climate Emergency UK have a scorecard resource which sets out the climate plans at each council and what they have scored in each individual area as well as a feature outlining the best plans of 2021. The Council could consider utilising this resource upon the first annual review of their Carbon Management Strategy to improve any lower scoring areas. We have provided links to these resources below:

• Council Climate Plan Scorecards | Climate Emergency UK (councilclimatescorecards.uk)

• Feature: Best plans of 2021 – Climate Action Plan Explorer (climateemergency.uk)

▶ The Council could also consider reviewing their own work against the checklist developed by Climate Emergency UK to identify areas of improvement.

CONCLUSION

The Council has clear ambition and commitment to environmental sustainability which is reflected in the 2020-23 Gedling Plan and the Carbon Management Strategy adopted in March 2022, but is limited by resource constraints.

Since the Climate Change Officer came into post in December 2021, progress has been made to achieve environmental aims with more ideas in the pipeline to improve the culture and subsequent buy-in across the Council. However, the Council should ensure that there are operational plans in place to support the Climate Change Officer's responsibilities.

The Council has clear oversight mechanisms to set and approve environmental aims and to follow up on actions to meet the 'Sustainable Environment' corporate priority. However, the Council should implement further assurance measures to ensure all actions are completed in line with the March 2023 deadline.

We have therefore assessed the systems in place to be of substantial design and moderate effectiveness.

ENVIRONMENTAL HEALTH SERVICES & ENFORCEMENT – SELECTIVE LICENSING

CRR REFERENCE:

10. failure to maintain service standards

Design Opinion	**M**	Moderate	**Design Effectiveness**	**M**	Moderate

Recommendations	**0**	**2**	**1**

SCOPE

BACKGROUND

Environmental health covers all aspects of the natural and built environment that may impact on human health and wellbeing. Environmental health services are typically responsible for carrying out measures for the protection of public health including administering and enforcing legislation related to Environmental Health and provides support in minimising and addressing health and safety hazards.

At Gedling Borough Council ('the Council') environmental health covers:

Pest control; dead animal removal from roads and public places; food safety/poisoning; air pollution monitoring and reporting; stray dogs; contaminated land; infectious disease and smoke control.

The Environment and Licensing Committee is responsible for all non-executive functions of the Council regarding Environmental Health.

The Council has a Public Protection Enforcement Policy statement which sets out what businesses, residents and the community can expect from the Council's enforcement approach and procedures. The primary function of the enforcement work is to protect the public and the environment. At the same time equitable and consistent enforcement maintains a level playing field for local businesses as well as the Council's service users. Enforcement options include: written and verbal advice; reference to another enforcement agency; written warnings; statutory notices; fixed penalty notices and prosecution.

The 'Public Protection – Environment' Service Area consists of several Service Teams including but not limited to Food, Health and Housing and Community Protection. This audit focussed on the environmental health services of Selective Licensing which sits within the Food, Health and Housing Service Team.

Part 3 of the Housing Act 2004 gives local authorities the power to introduce selective licensing for privately rented properties within a designated area. Gedling Borough Council implemented a Selective Licensing Scheme within the Netherfield Ward on the 1 October 2018 with the aim to improve housing standards in the private renting sector.

AREAS REVIEWED

▶ Service Requests: Between 1 January 2021 and 31 December 2021, seven Selective Licensing and 27 Housing Conditions service requests were recorded on the Council's system, Uniform. We selected a sample of two service requests for Selective Licensing and three for Housing Conditions and reviewed these to ascertain whether they were appropriately prioritised, investigated, and managed.

▶ Between 1 April and 31 December 2021, three Community Protection Notices (CPNs) were issued by the Selective Licensing team. We reviewed all three notices to

ascertain whether these were issued in line with the Council's Private Sector Housing Civil Penalties Policy.

AREAS OF STRENGTH

We found the following areas of good practice:

▸ Enforcement Policy - The Council has a robust Private Sector Housing Enforcement Policy that clearly sets out all relevant information regarding enforcement procedures for Selective Licensing. It covers choice of appropriate enforcement action, factors that should be considered and non-compliance with notices/orders. It also clearly details who is responsible for implementing the policy and who has authority to investigate or enforce

▸ Training - Training on Investigation and Case Building was provided to all public protection officers in December 2020 covering key areas of legislation, powers to investigate and collection of evidence

▸ Enforcement Activity - We tested a sample of three Civil Penalty Notices issued by the Selective Licensing team between April and December 2021 and found all were granted in line with the Gedling Private Sector Housing Enforcement Policy.

AREAS OF CONCERN

During our review, the following findings were noted:

▸ We tested a sample of service requests and found these were not adequately prioritised and recorded on Uniform. Furthermore, there are currently limited controls in place for monitoring or reporting Selective Licensing service request performance (Medium)

▸ We found the Gedling Health & Safety Policy was last reviewed in August 2018 and contains insufficient version control information. Officer Health & Safety Training is not regularly updated in line with refresher dates and enforcement training records are not held centrally (Medium)

▸ The Private Sector Housing Enforcement Policy was found to be overdue for review at the time of the audit. The policy was last reviewed in March 2019 with the policy stating it will be periodically reviewed. The Private Sector Housing Civil Penalties Policy was also reviewed in March 2019 and has no version control information detailed although we have been informed that both policies are currently under review. Neither policy include author or approval information. However, we have been advised that the Civil Penalties policy is a corporate policy adopted by the portfolio holder where the author is the council and approval information is included within the portfolio holder report which authorises the formal adoption of the policy (Low).

CONCLUSION

Our review has identified some gaps in procedures and controls in key areas of enforcement. As a result, we have made recommendations that should be implemented to improve the quality of the Council's overall internal control framework and operational effectiveness of the controls. We have identified two medium findings. These relate to response times and administration of service requests (lack of prioritisation and recording of updates) and some delays in closing cases. In addition, some critical measures we would expect to be in place to achieve the Council's objectives are not fully in operation including an up-to-date policy, performance monitoring, regular refresher training and spot checking. The effectiveness of the system is adequate however and does not pose immediate safeguarding risks. This has led us to our opinion of moderate assurance over control design and operational effectiveness.

ENVIRONMENTAL HEALTH SERVICES & ENFORCEMENT – WARDEN ENFORCEMENT

CRR REFERENCE:

10. failure to maintain service standards

Design Opinion	L	Limited	**Design Effectiveness**	M	Moderate

Recommendations	0	3	0

SCOPE

BACKGROUND

Warden Enforcement for dog fouling, antisocial behaviour, and fly-tipping (referred to from here on as 'Warden Enforcement') sits within the Community Protection team and is undertaken by officers including but not limited to Community Safety Officers, Environmental Health Officers, Anti-social Behaviour Co-ordinators and Neighbourhood Wardens.

The environmental officers are responsible for dealing with service requests, carrying out enforcement activity and attending events/ campaigns. There is not currently an Environmental Enforcement Policy in place to guide officers in performing enforcement activity across Warden Enforcement activities. A draft Environmental Enforcement Policy has been written and is currently awaiting approval.

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AREAS REVIEWED

▶ **Service Requests**: From 1 July to 31 December 2021, there were 630 service requests recorded on Uniform for Anti-social Behaviour, 92 for Dog Fouling and 871 for Fly Tipping. We selected a sample of five service requests for each area giving a total sample of 15 service requests. We then extended this sample by one for both fly-tipping and anti-social behaviour service requests during testing to ensure a broad range of officers were observed. We reviewed these service requests to ascertain whether they were appropriately prioritised, investigated and managed.

▶ **Enforcement Activity**: Between 29 September 2021 and 10 March 2022, 37 enforcement notices were issued for dog fouling, anti-social behaviour, and fly-tipping incidents by three members of the Community Protection team. Since April 2021, one further dog fouling and two further fly-tipping Fixed Penalty Notices (FPNs) were recorded on Uniform. We selected a sample of two anti-social behaviour, two fly-tipping and one dog fouling enforcement activities and reviewed these to ascertain whether they were carried out in accordance with the relevant legislation, scheme of delegations and enforcement guidance.

AREAS OF STRENGTH

We found the following areas of good practice:

▶ Performance Dashboard (Warden Enforcement) - The Community Protection team uses the Council's performance system, Pentana, to monitor Key Performance Indicators (KPIs) relating to dog fouling, anti-social behaviour and fly-tipping service requests and enforcement activity. For example, percentage of fly tipping incidents removed within four working days is monitored. The Council have a target of 98% and in Q3 of 2021/22 a score of 98.55% was achieved. Most other metrics monitored do not have targets but are monitored against trends over time instead. For example, the team track the number of litter and dog fouling FPNs served. In Q3 of 2021/22, 17 were served which was an improved position in comparison to the short term and long-term trends

▶ Training - Training on Investigation and Case Building was provided to all public protection officers in December 2020 covering key areas of legislation, powers to investigate and collection of evidence

▶ Enforcement Activity - We tested a sample of two enforcement notices granted in respect of fly-tipping, two for anti-social behaviour and one for dog fouling over between April 2021 and February 2022 and found they were all issued in line with enforcement guidance, legislation and the Council's Scheme of Delegation.

AREAS OF CONCERN

During our review, the following findings were noted;

▶ We tested a sample of service requests and found these were not adequately recorded with a description of the resolution not documented in Uniform for five out of 17 (29%) service requests sampled, despite this being part of the documentation process. Furthermore, monitoring in place for service request performance could be improved (Medium)

▶ We found that Risk Assessments are not consistently managed and reviewed. Officer Health & Safety Training is not regularly updated in line with refresher dates and enforcement training records are not held centrally (Medium)

▶ No specific Environmental Enforcement Policy was found to be in place to provide guidance on dog fouling, anti-social behaviour, and fly-tipping enforcement activity (Medium).

ADDED VALUE

We have identified an example of good practice from another Council which Gedling may wish to consider in relation to Finding 3. The Council have developed an environmental enforcement policy which clearly outlines authority to investigate, choice of appropriate enforcement activity, fixed penalty levels and definitions of environmental offences and legislation.

CONCLUSION

Our review has identified several significant gaps in procedures and controls in key areas of enforcement although we are aware that the Council is in the process of implementing an Environmental Enforcement Policy which has been written but is awaiting ratification. We have made recommendations that should be implemented to improve the quality of the Council's overall internal control framework and operational effectiveness of the controls. This has led us to our opinion of limited assurance over control design and moderate assurance over operational effectiveness.

BUILDING CONTROL AND DEVELOPMENT MANAGEMENT PROCESSES

CRR REFERENCES:

7. failure to react to changes in legislation

10. failure to maintain service standards

Design Opinion	**S** Substantial	Design Effectiveness	**S** Substantial
Recommendations	**0** **1** **1**		

SCOPE

BACKGROUND

Local authorities have a legal duty to provide a building control service to the public under the Building Act 1984 and associated Building Regulations. This includes a duty to enforce the Act and the Regulations in their jurisdiction and retain ultimate responsibility for decision-making with regards to enforcement action.

The Building Regulations cover how applications should be made for domestic and commercial work, the duties and responsibilities of people involved, the actual technical requirements for each type of application and the timeframe in which local authorities may reject applications. The majority of building work requires consent under the Building Regulations.

Gedling Borough Council (the Council) has also recently introduced a chargeable street naming and numbering policy.

The Council's building control service ensures that newly erected or altered buildings comply with Building Regulations and are safe and fit for people to live and work in. The building control services team works to acknowledge, process and approve applications in line with the Local Authority Building Control (LABC) ISO 9001 registered quality management system (QMS) procedures.

Additionally, development management is the process of pro-actively managing development in a local area to achieve the local planning vision and objectives. It has an emphasis on the pre-application stage and delivering sustainable development and includes the principles of 'place-shaping'.

Development management policies form part of a local authority's local plan. They are a suite of detailed policies intended to ensure that the vision and objectives set out in the local plan are achieved and helping determine which developments should be granted planning permission where site-specific provisions have not been set out in the local plan.

AREAS REVIEWED

This audit reviewed the effectiveness of the Council's building control and development management service including:

▸ Testing a sample of 10 Full Plan and Building Notice applications and 12 development management applications (out of a total of 1,205 building control and 1,361 development management applications respectively) to check if the required processes and procedures were adhered to and on a timely basis

▶ This included checking applications to ensure that they had been formally approved and that reference was made, where appropriate, to the relevant policies and procedures, particularly when decisions on planning applications were made

▶ We also determined whether the fees charged for building control and development management were appropriate and in line with the Council's Standard Charges document.

AREAS OF STRENGTH

We found the following areas of good practice:

▶ We assessed a sample of ten building control applications to determine whether they had been appropriately reviewed prior to approval in a timely manner. Within our sample, we noted that all of the applications had received the appropriate level of review within correct timeframes (or extension letters were sent if necessary)

▶ Should certain aspects of the proposed building work cause concern for those reviewing the application (eg. sewage or environmental works), the Council can provide a conditional approval subject to certain inspections being conducted. Within our sample, where this was applicable, we confirmed that the inspections were subsequently conducted

▶ We assessed whether the building control applications had been verified to ensure that they comply with the building regulations. We assessed the inspection plan to ensure that the requested inspections were appropriate and had been conducted. No exceptions were noted

▶ The Council has a dedicated Local Planning Document (LPD) in place which sets out the strategic planning policies to guide and control the overall scale, type and location of development. The plan was adopted in July 2018 and will run through to 2028. The document sets out a set of twelve Aligned Core Strategy Spatial Objectives and against each one, the Council has set out how the LPD will achieve each of these aims

▶ Policies and procedures with regards to planning and building applications are contained on the Council's website. Furthermore, the LPD contains a set of 71 individual policies which are referred to when planning officers at the Council justify their decisions

▶ A structure is in place for the Development and Place Team which appropriately outlines the roles and responsibilities for the Development and Place Team. We assessed the qualifications of the Building Control Team and found that each member of the team responsible for inspections held the appropriate qualifications to be able to perform their role

▶ We assessed a sample of two new street names that were authorised by the Council over the last 12 months and noted that the appropriate fee had been calculated and, in the instance of one of our sample, that appropriate procedures were used to justify why a fee was not charged

▶ We assessed a sample of planning applications and noted that each of our sample had either been resolved appropriately within the stated time limits (eight weeks for minor works or 13 weeks for major works) or where an extension was required, that this was appropriately applied

▶ There was adequate oversight of the Development Management Team's performance through dedicated Key Performance Indicators (KPIs) which are reported each quarter to Cabinet.

AREAS OF CONCERN

During our review, the following findings were noted;

▶ For our sample of building control applications, we noted that three of the applications did not have the inspection notes completed on the Uniform system (Finding 1 - Medium)

▶ The Council does not have internal procedural guidance in place for the building control application process (Finding 2 – Low).

ADDED VALUE

We reviewed data published by the Department for Levelling Up, Housing and Local Communities in relation to the three quarters from July 2021 to March 2022 and benchmarked the Council's performance against both the national average and two councils in the East Midlands. We identified the following themes in relation to the Council's performance:

- The Council granted approval on 89% of applications, one percent more than the national average during the same time period. For comparison, the two Councils we benchmarked against Gedling Borough Council approved slightly more applications during the time period (91% and 93% respectively)

- The Council decided on 87% of all applications within the required time limits, four percent higher than the national average. The two Councils we used to benchmark performance were below Gedling Borough Council's own metric (63% and 82% respectively) highlighting that the Council is effectively resolving applications within the required time limits.

CONCLUSION

We have raised one medium finding with regards to the site inspection notes and formal procedure documentation for applications. Overall, the Council's management of building control and development management is in a very strong position. There is an appropriate level of structure in place and the individuals we spoke to clearly understood their roles and responsibilities. Furthermore, a dedicated Local Planning document in place which sets out the strategic planning policies to guide and control the overall scale, type and location of development. These are clearly referred to when planning officers at the Council justify their decisions.

However, we did note that for three of our building control sample, the inspection notes were not completed within Uniform, however it should be noted that the inspections have taken place for these applications. In addition, while the building control team demonstrated a good understanding of the application process, the Council would benefit from having documented internal procedural notes with regards to the building control process. This would help to reinforce the process and ensure compliance with national regulations. Furthermore, we found that for a select sample of building control applications, there were differences in the quoted fee and the fee that was charged, however management are aware of these differences and have taken appropriate steps to resolve this.

Despite some weaknesses in relation to the design of controls our testing found that the team is operating effectively and benchmarks well compared to national figures. This leads us to conclude that the control design and effectiveness is Substantial.

SECTOR UPDATE

This briefing summarises recent publication and emerging issues relevant to local government that may be of interest to your organisation. It is intended to provide a snapshot of current issues for senior managers and Members.

GOVE 'REVIEWING' INVESTMENT ZONES

Levelling up secretary Michael Gove has said he is "reviewing" investment zones, days after rejoining the government. Asked during Sophy Ridge on Sunday whether investment zones are still happening, Mr Gove said: "I'm reviewing them."

Investment zones were part of the mini-budget announced during Liz Truss's administration and have been set out to offer particular areas the ability to set lower taxes for businesses and relaxed planning laws to encourage development. The policy was led by former levelling up secretary, Simon Clarke, who was replaced last week in Rishi Sunak's reshuffle by Mr Gove.

An initial 38 local authorities were listed as having expressed an early interest in having an investment zone and were invited to place bids at the beginning of October. LGC identified 14 councils, which had collectively submitted 82 bids for an investment zone site. Mr Clarke had told parliament that hundreds of bids had been submitted.

"We need to make sure that any change we make is one which of course helps to support economic growth and good jobs for people in need," Mr Gove said. He added that one of the "concerns raised about investment zones was the impact on the environment".

"I have been very clear and the prime minister has been very clear that under no circumstances will we weaken environmental protections," Mr Gove said. The levelling up secretary said he will be working with the chancellor, environment secretary and the prime minister on investment zone proposals. "Anything that might in anyway undermine environmental protections is out," Mr Gove added.
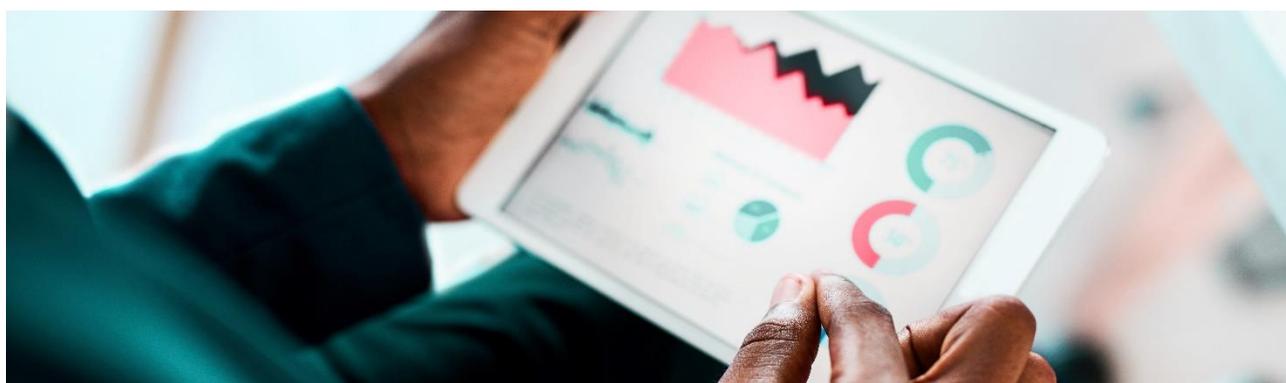
Gove 'reviewing' investment zones | Local Government Chronicle (LGC) (lgcplus.com)

FOR INFORMATION

For the Audit Committee Members and Executive Directors

GOVE REVEALS REVIEW OF 'UNPOPULAR' COUNCIL TAX SYSTEM

The government has commissioned a review of the council tax system, the levelling up secretary has said. Appearing before the Commons' levelling up, housing & communities select committee yesterday, Michael Gove said he and chancellor Jeremy Hunt have asked local government finance minister Lee Rowley to review the operation of the council tax system.

Mr Gove told MPs that council tax is the "second most unpopular tax in the country". He added that no one in government "would want council taxpayers to pay any more than is necessary for the provision of services".

"It's a challenge, and one that we want to look at….Lee has been looking at this at both the chancellor's and my request," he said.He said he and Mr Rowley would be able to come back to the committee with more detail on the review in the new year.

Mr Gove added that his department is looking at reforming the local government finance system overall to make it "simpler and clearer". This includes looking at having "fewer streams, a greater degree of local discretion [and] fewer pots for which people bid".

OFFICE FOR LOCAL GOVERNMENT: 'SHOULD NOT BE THERE TO HAND OUT BADGES'

When asked whether the Department for Levelling Up, Housing & Communities has a system of signposting financially troubled local authorities, Mr Gove said: "Yes, but it's imperfect".
"The way in which local government is audited overall is imperfect," he added.
"We do need to have improved central scrutiny, not control, but scrutiny of local government budgets," Mr Gove said.

He pointed to the new Office for Local Government which is set to have a role in providing both local and central government with data as to where "local government is working well, but that could also flash up problems at an earlier stage". He said the Office for Local Government would ensure the government has the data to "make meaningful judgements" on local authority performance.
"It should not be there to hand out badges," he said.

During the session, the levelling up secretary was also asked about the government's new approach to investment zones.
Last week's autumn statement revealed that the government will not proceed with the policy as first planned and that the expressions of interest submitted by councils would not be "taken forward".
Mr Gove told the committee: "The work that was done by local authorities, often at high speed is not work that has been wasted.
"We're looking at all of those bids," he said, "no local authority should feel that their energy has been wasted".

STRATEGY TO END ROUGH SLEEPING

Mr Gove was asked by Florence Eshalomi (Lab) whether the ongoing cost of living crisis would make the government's commitment to end rough sleeping more difficult.

"It's a big worry," Mr Gove said, "there are particular difficulties that we're facing as a result of the cost of living, inflation, more families being hit hard, facing the risk of being rendered homeless."He added that additional challenges have arisen from the number of Ukrainian refugees who have fallen into homelessness after coming to the UK via the Homes for Ukraine visa scheme or the family visa scheme.

Mr Gove pointed to the work that the former minister for rough sleeping, Eddie Hughes made in this area.
"There is pressure there, which means that the good progress that Eddie [Hughes] has made isn't likely to be sustained in the next few months," Mr Gove said.When asked by Ms Eshalomi whether the government would actually be able to deliver on its commitment, Mr Gove said: "I hope so…I'm not saying it's the wrong thing to aim for, it's just that we're in a world where a number of very important policy aims have become more difficult to deliver."
CONTINUING THE HOMES FOR UKRAINE SCHEME

Natalie Elphicke (Con) asked Mr Gove about DLUHC's plan for hosting Ukrainian refugees as the end of the initial six-month Homes for Ukraine scheme comes to a close.
"We're in discussion with the Treasury about continuing support for local government," Mr Gove said, "but also continuing payments to families".

He told the committee that he hoped there would be more information "in the next week or two" about the government's approach to "those payments".

Mr Gove also said the government would look to give more information in the next couple of weeks around its approach towards ensuring all Ukrainian refugees can access high quality English as a second language teaching and ensuring that all professions "recognise Ukrainian qualifications".

https://www.lgcplus.com/finance/gove-reveals-review-of-unpopular-council-tax-system-22-11-2022

FOR INFORMATION

For the Audit Committee Members and Executive Directors

LGA RESPONDS TO PAC REPORT ON NET ZERO

In response to the Public Accounts Committee's report on Net Zero, Cllr David Renard, Environment spokesperson for the LGA, said:

"As leaders of local communities, it is councils in our cities, towns and rural areas who will drive the collective action required to address the climate emergency.

"It is vital the Government acts fast to give councils the policy and investment framework as well as the powers and resources to deliver on the projects and culture changes that will make a difference in local communities and help achieve net zero.

"Councils want to turn ambitions and policy work into a deliverable plan for decarbonising and adapting places. This starts with properly understanding local carbon emissions and councils are already taking steps towards this by using the LGA Greenhouse Gas Accounting tool to provide a straightforward and consistent approach to calculate their own carbon baseline.

"Councils are rooted in their places where people live their lives and businesses do their business, and know their communities better than anyone else. This is why they are best-placed to lead the way towards a Net Zero future."

LGA responds to PAC report on Net Zero | Local Government Association

FOR INFORMATION

For the Audit Committee Members and Executive Directors

KEY PERFORMANCE INDICATORS

QUALITY ASSURANCE	KPI	RAG RATING
The auditor attends the necessary, meetings as agreed between the parties at the start of the contract	All meetings attended including Audit Committee meetings, pre-meetings, and contract reviews have been attended by either the director or audit manager	G
Positive result from any external review	Following an External Quality Assessment by the Institute of Internal Auditors in May 2021, BDO were found to 'generally conform' (the highest rating) to the International Professional Practice Framework and Public Sector Internal Audit Standards	G
Quality of Work	We continue to receive largely positive feedback, however we have not received survey responses for all the reviews we have concluded and encourage management to respond so that we can continue to improve	G
Completion of audit plan	We are on track with delivering this year's internal audit plan	G
Follow-up of recommendations	This is scheduled to be reported at the next Audit Committee.	G

SURVEY RESPONSES

Audit Area	Rate our understanding of the Business	Rate our communication	Rate the audit's contribu-tion to adding value	Rate closedown meeting re discussing and agreeing findings	Was the report clear and concise	Agreement with stakeholders obtained prior to distribution	Recommendations constructive and practical?	Did our work add value	Overall audit experience	Would you recommend BDO to others?
22/23										
Building Control & Development Management	Feedback requested but not yet received, although a positive email note received: "Thank you for circulating your final report which I will share with the Building Control and Development Management Teams. I also wish to place on record my thanks to yourself and Charlotte for an adeptly managed audit. I have received some very positive feedback from staff and will complete the online survey. "									
Recruitment and Retention	Feedback requested but not yet received									
Cyber Security	Feedback requested but not yet received									
Corporate Governance and Performance	3	4	4	4	Agree	Disagree	Agree	Strongly Agree	3	Yes
21/22										
IT Architecture	4	5	5	5	Strongly Agree	Strongly Agree	Strongly agree	Strongly agree	5	Yes
GBC - Main Financial Systems	4	5	4	5	Strongly Agree	Strongly Agree	Strongly agree	Strongly agree	5	Yes
Main Financial Systems	5	4	5	5	Strongly Agree	Agree	Strongly agree	Strongly agree	5	Yes
GBC - Taxi Licencing	4	4	4	4	Strongly Agree	Agree	Agree	Strongly agree	4	Yes
Homelessness & Temporary Accommodation Audit Report	4	5	4	4	Agree	Agree	Agree	Strongly agree	4	Yes
Risk Maturity	4	5	5	5	Strongly Agree	Strongly Agree	Strongly agree	Agree	5	Yes
Health and Safety	3	4	3	4	Agree	Agree	Disagree	Strongly agree	3	Yes
Corporate Project Management	4	4	4	4	Strongly Agree	Agree	Agree	Agree	4	Yes
20/21										
Council Tax and NNDR October 2020	4	5	4	5	Agree	Strongly Agree	Strongly agree	Agree	5	Yes
Sickness Absence and Management	4	5	5	5	Strongly Agree	Strongly Agree	Strongly agree	Strongly agree	5	Yes
Average	4	4.5	4	4.5					4	Yes

As part of our continued aim to deliver exceptional client service, we request the completion of a short satisfaction survey after each audit. Please see above with regards to scores received from the audits completed thus far. We aim to achieve a minimum of 4 on each area on a scale of 1 - 5 with 5 being excellent.

APPENDIX 1

OPINION SIGNIFICANCE DEFINITION

LEVEL OF ASSURANCE	DESIGN OPINION	FINDINGS FROM REVIEW	EFFECTIVENESS OPINION	FINDINGS FROM REVIEW
Substantial	Appropriate procedures and controls in place to mitigate the key risks.	There is a sound system of internal control designed to achieve system objectives.	No, or only minor, exceptions found in testing of the procedures and controls.	The controls that are in place are being consistently applied.
Moderate	In the main, there are appropriate procedures and controls in place to mitigate the key risks reviewed albeit with some that are not fully effective.	Generally a sound system of internal control designed to achieve system objectives with some exceptions.	A small number of exceptions found in testing of the procedures and controls.	Evidence of non compliance with some controls, that may put some of the system objectives at risk.
Limited	A number of significant gaps identified in the procedures and controls in key areas. Where practical, efforts should be made to address in-year.	System of internal controls is weakened with system objectives at risk of not being achieved.	A number of reoccurring exceptions found in testing of the procedures and controls. Where practical, efforts should be made to address in-year.	Non-compliance with key procedures and controls places the system objectives at risk.
No	For all risk areas there are significant gaps in the procedures and controls. Failure to address in-year affects the quality of the organisation's overall internal control framework.	Poor system of internal control.	Due to absence of effective controls and procedures, no reliance can be placed on their operation. Failure to address in-year affects the quality of the organisation's overall internal control framework.	Non compliance and/or compliance with inadequate controls.

RECOMMENDATION SIGNIFICANCE DEFINITION

RECOMMENDATION SIGNIFICANCE

High	A weakness where there is substantial risk of loss, fraud, impropriety, poor value for money, or failure to achieve organisational objectives. Such risk could lead to an adverse impact on the business. Remedial action must be taken urgently.
Medium	A weakness in control which, although not fundamental, relates to shortcomings which expose individual business systems to a less immediate level of threatening risk or poor value for money. Such a risk could impact on operational objectives and should be of concern to senior management and requires prompt specific action.
Low	Areas that individually have no significant impact, but where management would benefit from improved controls and/or have the opportunity to achieve greater effectiveness and/or efficiency.

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GEDLING BOROUGH COUNCIL

INTERNAL AUDIT DRAFT REPORT

SUSTAINABLE ENVIRONMENT
SEPTEMBER 2022

LEVEL OF ASSURANCE	
Design	Operational Effectiveness
Substantial	Moderate

IDEAS | PEOPLE | TRUST

BDO

DISTRIBUTION	
Name	**Job Title**
Alison Ball	Director of Corporate Services and Section 151 Officer
Mel Cryer	Head of Environment
Sim Duhra	Climate Change Officer

REPORT STATUS LIST	
Auditors:	Lucy Burgum
Dates work performed:	4 April - 17 May 2022 with the closing meeting held on 30 May 2022
Draft report issued:	6th July 2022
Final report issued:	26th September 2022

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EXECUTIVE SUMMARY

LEVEL OF ASSURANCE: (SEE APPENDIX II FOR DEFINITIONS)

Design	Substantial	There is a sound system of internal control designed to achieve system objectives.
Effectiveness	Moderate	Evidence of non compliance with some controls, that may put some of the system objectives at risk.

SUMMARY OF RECOMMENDATIONS: (SEE APPENDIX II FOR DEFINITIONSI)

High	0
Medium	2
Low	1

TOTAL NUMBER OF RECOMMENDATIONS: 3

CRR REFERENCE:

Risk 12: Failure to react to an environmental incident or malicious act

BACKGROUND:

Climate emergency is defined as a situation in which urgent action is required to reduce or halt climate change and avoid potentially irreversible environmental damage resulting from it. Local government has the ability to make an impact at a local level including greening the council estate, fleet and housing stock by working with housing associations and landlords, as well as working with local industry to help and incentivise them to operate more sustainably.

At the Council meeting held on 20 November 2019, Gedling Borough Council ('the Council') resolved to:

- Join with other Councils and Parliament in declaring a climate emergency
- Set a goal and vision of becoming carbon neutral across Gedling borough by 2030
- Ensure that this work does not just focus on the activity of the Council, but also reaches out to partners and residents to help them reduce their carbon footprint
- Produce a practical and robust action plan to ensure that all councillors and officers are clear what Gedling Borough Council will do to tackle the climate emergency.

- Work with employers in the borough, including businesses, the third sector, charities and the public sector to encourage them to take steps to reduce their carbon emissions and operate in a more sustainable way, and learn from any best practice that they've already put in place
- Work with local MPs to lobby the Government, as well as Labour's front bench and other major political parties to ensure local government is given the powers and funding they need to tackle the climate emergency and make the borough greener.

This commitment is reflected in the Gedling Plan 2020-23, which includes a key priority 'to

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promote a sustainable environment'. This is split into four areas, with one of these being to 'promote and protect the environment by minimising pollution and waste and becoming carbon neutral'. Key actions identified within this area are:

- Develop and implement a Carbon Reduction Strategy aligned with key partners across the borough
- Produce and implement a practical and robust borough wide action plan to tackle a climate emergency
- Approve and implement a plan of action to increase levels of recycling and reduce contamination levels and levels of residual waste.

- Promote and support community based 'clean up' initiatives including the seasonal big clean events
- Maintain the Council's commitment as a 'Plastic Clever Council'
- Make arrangements to offer every household one free bulky waste collection every year and provide additional waste collection at Christmas.

The Council is works collaboratively with other Nottinghamshire Local Authorities and the D2N2 Local Enterprise Partnership (the LEP) on the Climate Emergency Agenda through the Environmental Strategy Working Group, recognising that the energy, climate and sustainability agenda does not respect Local Authority boundaries. This Group meets on a regular basis utilising a workshop approach that is addressing the challenges laid out in the D2N2 LEP Energy Strategy. Workshop themes include:

- Decarbonisation of leisure centres and other energy intensive buildings
- Improving the sustainability of existing housing stock
- Planning for sustainable new build
- Decarbonisation of fleet vehicles
- Installation of Electric Vehicle infrastructure
- Green procurement and joint investment
- Offsetting and investment in green energy

The Council has service plans in place for each service area, which outline the actions required to achieve the Gedling Plan corporate priorities. The scope of this review was limited to the environment service area service plan.

The Council has stated its target to achieve net zero carbon by 2030. The Council remains in the early stages of planning how they will tackle the climate emergency, however a dedicated Climate Change Officer was appointed in December 2021 and things have since progressed more rapidly, with the Carbon Management Strategy and action plan being adopted in March 2022.

GOOD PRACTICE:

The following areas of good practice were identified:

- **Alignment of the Gedling Plan and Carbon Management Strategy:** The Carbon Management Strategy links to the Gedling Corporate Plan commitment to *'playing our part in tackling the climate emergency and making progress towards meaningful carbon reduction in our borough'* and commits the Council to further addressing the climate emergency. It was developed in response to two actions listed on the Gedling Plan under the Corporate Priority 'Sustainable Environment':
  - Develop and implement a Carbon Reduction Strategy aligned with key partners across the borough
  - Produce and implement a practical and robust borough wide action plan to tackle a climate emergency
  There is a section within the Carbon Management Strategy titled 'Our Performance so

far' which references other 'Sustainable Environment' Gedling Plan actions that have already been undertaken. Furthermore, actions listed in the Carbon Management Strategy align with actions in the Gedling Plan that have not yet been completed where carbon management is applicable.

- **Climate Emergency UK**: Gedling Borough Council has been recognised by Climate Emergency UK for its actions and ambitions to tackle the climate emergency with its Carbon Management Strategy. Climate Emergency UK graded each Council across the country on their climate action plans and activities to date across nine key sectors. Gedling, along with Rushcliffe, were graded the highest of the seven Nottinghamshire councils with a score of 46% each. The average score for English Council's was found to be 46%.

- **Monitoring and Oversight** : We reviewed the Environment service plan which contains 15 'Sustainable Environment' actions. These actions are followed up in the form of action reports, achievement reports and performance indicator reports which are reported quarterly to the Overview and Scrutiny Committee and Cabinet. Results are also published on the Council's website. Appropriate discussion and engagement regarding performance was observed at both committees.

- **Climate Change Officer:** The Council's Climate Change Officer came into post in December 2021. The Officer has undertaken numerous environmental activities, including but not limited to developing an events and activities calendar relevant for climate change and engaging with the local community in clean up initiatives. Furthermore, A Climate Change Communications Plan and Communications and Marketing Plan are currently being drafted to help support delivery of Gedling's environmental aims.

- **Environmental Policy:** An Environmental Policy is currently being drafted which aims to enhance the culture at the Council with regards to climate action and help officers to understand environmental responsibilities. The Climate Change Officer met with Heads of Departments on 5 May 2022 to discuss the Environmental Policy and we have seen evidence of positive engagement in a SWOT analysis activity on implementing the policy.

- **Action Plans:** The Council has actions in place within each service area's service plan and within the Carbon Management Strategy itself. The service plan sets out the relevant actions that will be undertaken to meet the objectives in the Gedling Plan for each service area and sub actions they will undertake to meet these. Actions and sub actions and are assigned to clear action owners. The Council also have an action plan in place to achieve the goals of the Carbon Management Strategy. The actions included have time-scales and clear action owners but there is scope for further clarity (see Finding 2).

- **Responsibilities**: Responsibilities for actions agreed to achieve the 'Sustainable Environment' Corporate Priority are clearly documented in the Service Plan for the Environment service area and responsibilities for actions to achieve the Carbon Management Strategy are clearly documented in the enclosed action plan. The Council's Climate Change Officer held a meeting with Heads of Departments on 5 May 2022, where a presentation was given on the Carbon Management Strategy. This was aimed to provide clarity on responsibilities for the strategy and we were advised that appropriate buy-in was observed and Heads of Departments approved of allocated responsibilities. Appropriate senior leads have been allocated to the Carbon Management Strategy to take it forward. The Chief Executive is the lead officer and the Leader and Deputy Leader of the Council are the lead councillors. Responsibility for the Strategy itself sits with the Head of Environment.

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- **Environmental Sustainability and Carbon Reduction Group**: The Council has an Environmental Sustainability and Carbon Reduction Group consisting of both officers and members which intends to assist with the development and review of the Carbon Management Strategy & Action Plan. We reviewed the minutes from the last three meetings and have seen extensive discussion and oversight of environmental matters at the Council including the Council's carbon baseline, waste & recycling and energy efficiency. An update on the Council's Carbon Management Strategy & Action Plan was given in the last meeting held on 16 March 2022 with a follow up action specified for the 100+ actions from the Action Plan to be put into manageable actions so as they can be delivered.

KEY FINDINGS:

We found:

- **Progress towards meeting Gedling Plan actions:** All actions in the Gedling Plan are required to be completed by March 2023. Despite this, the performance action report for Q3 of 2021/22 indicates progress towards 18 out of 19 (95%) actions for the 'Sustainable Environment' Corporate Priority were at 50% or below, predominantly due to a lack of resources. (Finding 1 - Medium)
- **Carbon Management Strategy- Embedding the net zero carbon agenda throughout the Council:** Not all actions in the Strategy are SMART, and full discussions with key partners identified within the 'action owner' column of the plan across the Council have not been undertaken although they are planned. There is also scope to strengthen the carbon management agenda within decision-making at the Council (Finding 2 – Medium)
- **Corporate Risk Register:** Progress on actions around the risk relating to sustainable environment was not reported on in the risk report reviewed (Finding 3 – Low).

ADDED VALUE

As mentioned above, Climate Emergency UK have graded the Carbon Management Strategy at Gedling Borough Council at 46%. Climate Emergency UK have a scorecard resource which sets out the climate plans at each council and what they have scored in each individual area as well as a feature outlining the best plans of 2021. The Council could consider utilising this resource upon the first annual review of their Carbon Management Strategy to improve any lower scoring areas. We have provided links to these resources below:

Council Climate Plan Scorecards | Climate Emergency UK (councilclimatescorecards.uk)
Feature: Best plans of 2021 – Climate Action Plan Explorer (climateemergency.uk)

The Council could also consider reviewing their own work against the checklist developed by Climate Emergency UK to identify areas of improvement. We have included this in Appendix I.

CONCLUSION:

The Council has clear ambition and commitment to environmental sustainability which is reflected in the 2020-23 Gedling Plan and the Carbon Management Strategy adopted in March 2022, but is limited by resource constraints.

Since the Climate Change Officer came into post in December 2021, progress has been made to achieve environmental aims with more ideas in the pipeline to improve the culture and subsequent buy-in across the Council. However, the Council should ensure that there are operational plans in place to support the Climate Change Officer's responsibilities.

The Council has clear oversight mechanisms to set and approve environmental aims and to follow up on actions to meet the 'Sustainable Environment' corporate priority. However, the Council should implement further assurance measures to ensure all actions are completed in line with the March 2023 deadline.

We have therefore assessed the systems in place to be of substantial design and moderate effectiveness.

DETAILED FINDINGS

RISK: ACTIONS TO ADDRESS THE 'PROMOTE A SUSTAINABLE ENVIRONMENT' KEY PRIORITY IN THE GEDLING PLAN HAVE NOT BEEN IMPLEMENTED IN LINE WITH THE TIMESCALES PROVIDED, HINDERING THE PROGRESS OF THE COUNCIL IN TACKLING THE CLIMATE EMERGENCY

Ref	Significance	Finding
1	Medium	**Progress on action implementation** The 2020-2023 Gedling Plan outlines 20 actions in total under four key areas for the 'Sustainable Environment' corporate priority, and the years that these are expected to be undertaken within. These sit within the Environment service plan. Service plans are monitored via quarterly performance indicator reports, action reports and achievement reports which are reported to the Senior Leadership Team (SLT), Oversight and Scrutiny Committee and Cabinet. We reviewed the action plan report for Q3 2021/22 to ascertain whether actions were implemented in a timely manner and appropriately followed up. We found the status for all actions relating to Sustainable Environment were green meaning progress is "on track". One action was fully complete and removed from the action plan. Progress towards 18 out of the remaining 19 (95%) actions was at 50% or below. Seven of the 19 (37%) had a target completion date of 31 March 2022 and are therefore overdue, however two of these were subsequently reported as complete in the 21/22 Annual Achievement report published in April 2022. The remaining 12 actions had a target completion date of 31 March 2023 which is the final year of the three-year Gedling plan. In our discussions with the Head of Environment and Climate Change Officer, we were made aware that funding and capacity were regarded as the biggest barriers to achieving the actions in both the Gedling Plan by March 2023 and the Carbon Management Strategy by 2030. The Council's Climate Change Officer is responsible for researching funding opportunities and, although some opportunities have been identified, these are currently limited in number and the Council has limited capital funds to make progress without these. We are aware that the progress bars used in the action reports are subjective and the Council may have progressed further with actions than the position we reviewed in Q3. However, there is a risk that if the Council do not meet their timescales for actions it will not meet its environmental targets.

RECOMMENDATION:

a) The Head of Environment should organise a quarterly progress meeting with each responsible action owner on the Environmental Services Service Plan to ensure the actions are progressing and on track to be completed by March 2023, and to understand and address the root cause of any delays. Any actions from other service areas relating to the sustainable environment objective should also feed into this process

b) The Council should identify further external funding opportunities to help deliver the actions. The Local Government Climate Change Hub offers a wealth of resources including information on upcoming events, relevant publications and notable examples of practice by

other local governments. We have provided the link to the resource below:
Climate change hub | Local Government Association

c) The Council may want to consider best practice we have noted at another Council, which is to aid with the allocation and planning of required funding, the Council coded actions within its Carbon Management Plan as 'resources identified', 'costs known', 'costs unknown' and where applicable also identified the potential financial return on investment. However, we understand that the Council has limited capacity to undertake this task and may wish to direct resource elsewhere.

MANAGEMENT RESPONSE:

Quarterly Environmental Sustainability and Carbon Management progress meeting with each responsible action owner, Head of Service [HoS], responsible for delivery of the Carbon Management Strategy action plan are planned to ensure the actions are progressing and on track. The first meeting[s] have already taken place and the plan has now been revised by HoS to reflect this. Targets set in the revised action plan will be incorporated in next year's Departmental Service plans and HoS will be held responsible for delivering to them.

We constantly work to identify further external funding opportunities to help deliver the actions. The link to the Local Government Climate Change Hub is noted with thanks.

In terms of the Council coding its actions within its Carbon Management Plan as 'resources identified', 'costs known', 'costs unknown' and where applicable also identified the potential financial return on investment. We will be directing Climate Officer resources to assist HoS in preparing business plans which indicate any ROI where appropriate. But due to current capacity to undertake more than this, the remainder of the delivery of actions in terms of resources, and costs will be down to HoS to deliver.

Responsible Officer: Head of Service, Environment

Implementation Date: March 2023 (Annually until 2030)

RISK: THE COUNCIL'S OPERATIONAL PLANS TO PROMOTE AND PROTECT THE ENVIRONMENT BY MINIMISING POLLUTION AND WASTE AND BECOMING CARBON NEUTRAL ARE NOT SUFFICIENTLY CLEAR, DETAILED AND COMMUNICATED TO STAFF, LIMITING THE COUNCIL'S CLIMATE EMERGENCY RESPONSE		
Ref	Significance	Finding
2	Medium	**Carbon Management Strategy – Embedding the net zero carbon agenda across the Council** Action Plan The Council has an action plan in place to achieve the goals of the Carbon Management Strategy. We reviewed the action plan to assess whether actions are specific, measurable, achievable, realistic and timebound (SMART) and assigned to clear action owners. We found actions included have time-scales and action owners, but are not all 'SMART' actions. For example, the action 'Run more promotional campaigns to local businesses and householders to encourage everyone to recycle and compost' could be improved to specify how many campaigns and when these will be undertaken and the action 'Work with partners and networks in the borough to support SMEs across all sectors to become more sustainable and low carbon in their operations' is broad and could be improved to state the specific actions required to achieve this. The Climate Change Officer intends to liaise with Heads of Departments over the coming months to discuss how actions they own within the Carbon Management Strategy will be undertaken, as well as ensure actions are achievable and the planned timescales are appropriate. These sessions are also intended to improve actions listed, to provide more detail and aid delivery. Embedding the net zero agenda across the Council Following these meetings with Heads of Departments, the Climate Change Officer is intending to check in with action owners throughout the year to provide support and ensure progress is being made. As there is an inherent risk of competing corporate priorities the Council needs to ensure this is also considered in the meetings with Heads of Departments as well as how these risks can be mitigated. There is a risk that if the Climate Change Officer does not liaise with Heads of Departments over the coming months to ascertain whether actions in the action plan are achievable and the planned timescales are appropriate or this does not occur in a timely manner, that actions and timescales will not be realistic and progress towards achieving actions in the Carbon Management Strategy will be hindered. Similarly, with regard to ensuring that the carbon agenda is embedded in Council-wide decision making, we are aware that the Council has an environmental section included within any reports to the Senior Leadership Team (SLT) where any environmental risk/benefits need to

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be considered. However, an Environmental Risk/ Impact Assessment is not used in decision making and carbon management is not incorporated into the Capital Strategy, which we have seen as best practice in other Councils to ensure most effective use of resources and alignment of Strategies.

There is a risk that if carbon management is not incorporated into decision making processes at the Council that the Council may not achieve its stated environmental targets.

RECOMMENDATION:

a) Actions should be reviewed to ensure they are SMART

b) The Climate Change Officer should hold the meetings with the Heads of Service as soon as is reasonably practical. If these meetings are postponed by Heads of Departments, it should be escalated to SLT. This will ensure meetings occur in a timely manner and do not delay the Council in achieving its climate goal

c) The Council should consider developing an Environmental Risk/Impact Assessment to use in decision making and integrating carbon management into their Capital Strategy to ensure most effective use of resources and alignment of strategies.

MANAGEMENT RESPONSE:

a) The Action plan in the CMP is currently under review with the HoS and following this will be made as SMART as we are able..

b) Initial Service Plan setting meetings have taken place with all HoS, who have been asked to take ownership of their relevant actions and embed them into their departmental service plans in the next cycle moving forward.

Following this progress meetings will then be held on a quarterly basis with each responsible Head of Service [HoS] to ensure the actions are progressing and on track to be completed by the various target dates throughout the plan. Happy to escalate to SLT where HoS do not attend going forward.

c) Happy to adopt this approach.

Responsible Officer: Head of Service, Environment

Implementation Date: December 2022

RISK: THE COUNCIL DOES NOT IDENTIFY RISKS AND OPPORTUNITIES TO THE ORGANISATION WITH REGARDS TO SETTING, APPROVING, AND ACHIEVING ITS ENVIRONMENTAL AIMS		
Ref	Significance	Finding
3	Low	**Corporate Risk Register** We reviewed the Corporate Risk register to ascertain whether 'sustainable environment' risks and opportunities have been identified and prioritised and found that there is one environmental risk included and one risk with environmental actions identified. These include: • Risk 11 Reputation: Failure to prevent damage to the Council's reputation • Risk 12 Emergency Planning: Failure to react to an environmental incident or malicious act Risk 11 has a current risk score of B2 Green. *'Failure to deliver Carbon Management Strategy and achieve carbon neutral by 2030'* is included as a further action, however, the progress with regards to the action, target date, revised date and completed Y/N sections are not filled out in the register. There is a risk that if the Corporate Risk Register is not populated completely with regards to Environmental actions that progress will not be monitored and followed up appropriately and the risk will not be adequately mitigated.

RECOMMENDATION:

The Council should ensure that Risk 11 of the Risk Register is reviewed, and all columns are populated with the necessary information.

MANAGEMENT RESPONSE:

This has now been completed.

Responsible Officer: Head of Service, Environment

Implementation Date: August 2022

APPENDIX I - LOCAL AUTHORITY CLIMATE PLAN CHECKLIST

This Pull-Out Checklist has been created to allow groups and individuals to more easily assess their local authorities action plans. It has been created to be downloaded, printed and used at team meetings.

The Pull-Out Checklist contains every point found in our Local Authority Climate Action Plan Checklist - https://www.climateemergency.uk/local-authority-checklist/. We have tried to make each point clear on its own but further analysis, explanation and best practice can be found on the main Checklist.

Section 1. Creating and Presenting the Plan

1.1. Plan Development
Plan Development should:

- ☐ **Be led by a senior lead officer with a cabinet member/committee responsible for developing and delivering the Plan.**
- ☐ **Start with an honest assessment of the local authority's previous climate action.**
- ☐ **Include strong collaboration within and across the council.**
- ☐ **Identify the existing and additional workforce needed to deliver the Action Plan.**
- ☐ **Be clear about the involvement of third parties.**
- ☐ **Include a statement on how the plan was developed.**
- ☐ **Include strong net-zero targets.**
  - o **Which includes milestones, an implementation plan, and longer-term intent for either maintaining net-zero or going net-negative.**

1.2. Community Engagement
During development and as part of its delivery, the Action Plan should:

- ☐ **Engage a representative cross section of the community.**
- ☐ **Establish collaborative partnerships and secure commitments from different sectors within the community.**
- ☐ **Have an up to date Climate Emergency section of the local authority website that is signposted from the homepage.**
- ☐ **Include a communication strategy.**
- ☐ **Include arrangements for regular updates (minimum once annually).**
- ☐ **The Council celebrates milestones.**

1.3. Structure and Delivery
The Action Plan should:

- ☐ **Have a clear structure.**
- ☐ **Be accessible.**

☐ **Present a positive vision of what net-zero, and the journey to it, looks like for the area.**

☐ **Set out strategy for item ownership.**

☐ **Risk assess actions in the Plan.**

1.4. Scope

The goals and responsibilities of the Plan should be clear and realistic. Plans should:

☐ **Present a realistic view of what the local authority can and cannot do.**

☐ **Commit the authority to lobbying higher levels of government.**

☐ **Acknowledge that climate change is a 'grand challenge.'**

☐ **Ensure that no-one is left behind or disadvantaged unfairly.**

☐ **Be clear about the scope of your net-zero target.**

1.5. Costing the Plan

The Action Plan should:

☐ **Implement costing mechanisms.**

☐ **Build partnerships with other councils when developing a costing strategy.**

☐ **Be transparent on the necessary costs.**

Section 2. Components of a Strong Action Plan

2.1. Emissions

2.1.1. Measuring and Setting Emission Targets

Plans should:

☐ **Include a Baseline Emission Inventory for Greenhouse Gas Emissions.**

☐ **Quantify current GHG emissions for the area.**

☐ **Provide a breakdown of Scope 1, 2 and 3 emissions.**

☐ **Clearly state science-based GHG emission reduction targets for the whole area.**

☐ **Carefully define the terms used.**

☐ **Highlight key action areas for emissions reductions.**

☐ **Focus on reducing emissions and not simply carbon offsetting.**

☐ **Include a recognition of projected population and regional economic activity and the impact on emissions.**

☐ **Commit to comparing progress globally.**

2.1.2. Co-benefits

The Action Plan should:

☐ **Include the co-benefits in all action areas.**

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2.1.3. Climate Impacts & Adaptation

Plans should include:

☐ **The implications of climate change for the local area.**

☐ **Adaptation actions in every action section.**

☐ **The co-benefits of climate adaptation.**

2.1.4. Monitoring

Action Plans should:

☐ **Put into place a monitoring system for the revision and evaluation of targets.**

2.2. Ecological Emergency

Action Plans should:

☐ **Recognise the impact climate change is having on biodiversity loss and vice versa.**

☐ **Acknowledge planetary boundaries.**

☐ **Include actions that address the ecological emergency.**

☐ **Focus on nature-based solutions for climate mitigation and adaptation.**

☐ **Include the ecological impact of climate mitigation and adaptation actions.**

☐ **Recognise the ecosystem services provided by habitat within the area.**

☐ **Plan to build a circular economy.**

2.3. Circular Economy

☐ **Set out current and future waste strategies.**

☐ **Plan to build a circular economy.**

2.4. Resilient, Socially Inclusive and Healthy Communities

2.4.1. Diversity & Social Inclusion

The Plan should:

☐ **Recognise who climate change will harm most.**

☐ **Propose how to focus resources to support vulnerable communities.**

☐ **Addresses accessibility and connectivity to key services.**

☐ **Ensure under-represented groups will be included.**

☐ **Recognise the intergenerational inequity of climate change impacts.**

☐ **Recognise and address differing levels of responsibility.**

☐ **Include faith communities as allies in the climate response.**

☐ **Include the arts sector.**

2.4.2. Climate Resilience

The Plan should:

☐ **Help residents prepare for changes in climate and extreme weather.**

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☐ **Ensure that language used portrays the urgency of the climate emergency.**

☐ **Outline how the local authority will support programs that bring people together.**

☐ **Risk assess actions in the Plan.**

2.4.3. Public Health

Plans should include:

☐ **Public health as a key component across the different action themes.**
  - **Outline the current and future public health risks in the area.**

☐ **A strategy for addressing epidemics and pandemics as part of wider climate actions.**

☐ **The public health co-benefits of taking climate action.**

2.4.4. Education, Skills and Training

Plans should:

☐ **Include sustained climate training for council staff and councillors.**

☐ **Include ongoing climate education for the public as a key component across the different action themes.**

☐ **Include support for schools.**

☐ **Include how the expertise and research skills of universities will be utilised.**

☐ **Identify the retraining of the workforce that is necessary to transform the local economy at the scale and pace needed.**

☐ **Identify areas of the workforce that will need to be upskilled.**

2.5. Local Authority Commitment

2.5.1. Political Commitment

The Action Plan should:

☐ **Have strong political commitment across all parties.**

☐ **Include the wording of the original motion that was passed.**

2.5.2. Governance

The Action Plan should:

☐ **Commit the local authority to include the climate and ecological emergencies in all decisions and actions.**

☐ **Integrate with and link to existing local authority plans and strategies.**

☐ **Set out how the climate emergency will integrate with and impact existing organisational policies, procedures and investments.**
  - **Set out a plan to divest from fossil fuels.**

☐ **Set out how the Council will be accountable for delivering the Plan.**

2.6. Delivering the Action Plan

2.6.1. Partnerships

The Action Plan should:

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☐ **Identify the key bodies needed to deliver actions.**

☐ **Include how the local authority and its leaders will work to influence other bodies.**

☐ **Include a plan to support the bodies that Local Authorities have responsibility over.**

☐ **Commitment to collaborate with neighbouring and cross-tier local authorities on net-zero strategies and plans.**

2.6.2. Funding

The Action Plan should:

☐ **Identify funding for actions.**

☐ **Set out the financial return on investment where applicable.**

☐ **Set out other (non financial) returns on investment.**

☐ **Identify actions that will no longer be supported.**

☐ **Focus on taking immediate action where extra investment is not needed.**

☐ **Include actions where the UK Government can support the local authority.**

☐ **Include actions where respective devolved Governments can support the local authority.**

☐ **Identify ways of raising funds.**

2.6.3. Timelines and Momentum

Recommendations:

☐ **Set target dates for actions.**

☐ **Keep the public informed about meeting/missing targets.**

☐ **Recognise the implications of not meeting emissions goals.**

☐ **Set out how the local authority aims to maintain momentum and continued support for the Plan.**

Section 3: Action Areas

Find recommendations and actions Councils have taken in our separate documents below.

Planning & Land Use

Transport

Buildings, Housing & Infrastructure

Commercial & Industrial

Energy Generation & Heating

Natural Environment & Biodiversity

Agriculture & Food

Waste

Carbon Sequestration & Carbon Capture

Education & Youth

Public Health

Community Resources, Engagement & Place making

Section 4. Resources

Find a list of resources that local authorities used to develop their Plan on our full Checklist - https://www.climateemergency.uk/local-authority-checklist/.

APPENDIX II – DEFINITIONS

LEVEL OF ASSURANCE	DESIGN OF INTERNAL CONTROL FRAMEWORK		OPERATIONAL EFFECTIVENESS OF CONTROLS	
	FINDINGS FROM REVIEW	DESIGN OPINION	FINDINGS FROM REVIEW	EFFECTIVENESS OPINION
Substantial	Appropriate procedures and controls in place to mitigate the key risks.	There is a sound system of internal control designed to achieve system objectives.	No, or only minor, exceptions found in testing of the procedures and controls.	The controls that are in place are being consistently applied.
Moderate	In the main there are appropriate procedures and controls in place to mitigate the key risks reviewed albeit with some that are not fully effective.	Generally a sound system of internal control designed to achieve system objectives with some exceptions.	A small number of exceptions found in testing of the procedures and controls.	Evidence of non compliance with some controls, that may put some of the system objectives at risk.
Limited	A number of significant gaps identified in the procedures and controls in key areas. Where practical, efforts should be made to address in-year.	System of internal controls is weakened with system objectives at risk of not being achieved.	A number of reoccurring exceptions found in testing of the procedures and controls. Where practical, efforts should be made to address in-year.	Non-compliance with key procedures and controls places the system objectives at risk.
No	For all risk areas there are significant gaps in the procedures and controls. Failure to address in-year affects the quality of the organisation's overall internal control framework.	Poor system of internal control.	Due to absence of effective controls and procedures, no reliance can be placed on their operation. Failure to address in-year affects the quality of the organisation's overall internal control framework.	Non compliance and/or compliance with inadequate controls.

RECOMMENDATION SIGNIFICANCE	
High	A weakness where there is substantial risk of loss, fraud, impropriety, poor value for money, or failure to achieve organisational objectives. Such risk could lead to an adverse impact on the business. Remedial action must be taken urgently.
Medium	A weakness in control which, although not fundamental, relates to shortcomings which expose individual business systems to a less immediate level of threatening risk or poor value for money. Such a risk could impact on operational objectives and should be of concern to senior management and requires prompt specific action.
Low	Areas that individually have no significant impact, but where management would benefit from improved controls and/or have the opportunity to achieve greater effectiveness and/or efficiency.

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APPENDIX III - TERMS OF REFERENCE

PURPOSE OF REVIEW:

This review will provide assurance over governance processes in place to set, approve, and achieve environmental aims.

KEY RISKS:

- The Council do not identify risks and opportunities to the organisation with regards to setting, approving, and achieving its environmental aims

- Sustainable environment commitments in the Gedling Plan are not aligned with the Carbon Management Strategy leading to an unclear and disconnected approach to tackling the climate emergency

- Actions to address the 'promote a sustainable environment' key priority in the Gedling Plan have not been implemented in line with the timescales provided, hindering the progress of the Council in tackling the climate emergency

- The Council's operational plans to promote and protect the environment by minimising pollution and waste and becoming carbon neutral are not sufficiently clear, detailed and communicated to staff, limiting the Council's climate emergency response

- Monitoring and oversight of management information relating to the sustainable environment key priority in the Gedling Plan is ineffective.

SCOPE OF REVIEW:

The following areas will be covered as part of this review:
- Review the Council's risk register to ascertain whether 'sustainable environment' risks and opportunities have been identified, prioritised and subsequently used to inform the Gedling Plan's aim of 'promote a sustainable environment'
- Review the Gedling Plan against the Carbon Management Strategy to identify whether the plan assists the Council in meeting their long-term carbon management strategy
- Review the operational plans designed to implement the Gedling Plan's aim of 'promote a sustainable environment and evaluate if: o The Council is clear on how they support delivery of environmental aims outlined
    - o Actions are specific, measurable, achievable, realistic and timebound (SMART)
    - o Assigned to clear action owners
    - o Are appropriately followed up.
- Review management information and evidence of monitoring and oversight of key performance indicators relating to the effectiveness of the operational plans to implement the Gedling Plan aim to 'promote a sustainable environment. We will review: o Roles and responsibilities for executing the Gedling Plan aim to 'promote a sustainable environment' and ensure they are clearly defined, documented, and communicated
- Review performance reports and the last three sets of Cabinet, Overview and Scrutiny Committee, and the Senior Leadership team meeting minutes, where performance is reported, to confirm that performance of the sustainable environment priority is monitored appropriately at the Council.

However, Internal Audit will bring to the attention of management any points relating to other areas that come to their attention during the course of the audit. We assume for the purposes of estimating the number of days of audit work that there is one control environment, and that we will be providing assurance over controls in this environment. If this is not the case, our estimate of audit days may not be accurate.

FOR MORE INFORMATION:

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GEDLING BOROUGH COUNCIL

INTERNAL AUDIT REPORT

ENVIRONMENTAL HEALTH SERVICES & ENFORCEMENT – SELECTIVE LICENSING
MAY 2022

LEVEL OF ASSURANCE	
Design	Operational Effectiveness
Moderate	Moderate

IDEAS | PEOPLE | TRUST

BDO

DISTRIBUTION	
Mel Cryer	Head of Environment
Sam Palmer	Food Health and Housing Manager

REPORT STATUS LIST	
Auditors:	Lucy Burgum
Dates work performed:	4 January - 25 March 2022 with the closing meetings held on 24 May 2022
Draft report issued:	27th July 2022
Final report issued:	15 September 2022

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EXECUTIVE SUMMARY		
LEVEL OF ASSURANCE: (SEE APPENDIX II FOR DEFINITIONS)		
Design	Moderate	Generally a sound system of internal control designed to achieve system objectives with some exceptions.
Effectiveness	Moderate	Evidence of non compliance with some controls, that may put some of the system objectives at risk.
SUMMARY OF RECOMMENDATIONS: (SEE APPENDIX II FOR DEFINITIONS)		
High	0	
Medium	2	
Low	1	
TOTAL NUMBER OF RECOMMENDATIONS: 3		

CRR REFERENCE:

Risk 10: Failure to maintain service standards, customer satisfaction, and/or meet customer expectations.

BACKGROUND:

Environmental health covers all aspects of the natural and built environment that may impact on human health and wellbeing. Environmental health services are typically responsible for carrying out measures for the protection of public health including administering and enforcing legislation related to Environmental Health and provides support in minimising and addressing health and safety hazards.

At Gedling Borough Council ('the Council') environmental health covers:

- Pest control
- Dead animal removal from roads and public places
- Food safety/poisoning
- Air pollution monitoring and reporting
- Stray dogs
- Contaminated land
- Infectious disease
- Smoke control.

The Environment and Licensing Committee is responsible for all non-executive functions of the Council regarding Environmental Health.

The Council has a Public Protection Enforcement Policy statement which sets out what businesses, residents and the community can expect from the Council's enforcement approach and procedures. The primary function of the enforcement work is to protect the public and the environment. At the same time equitable and consistent enforcement maintains a level playing field for local businesses as well as the Council's service users. Enforcement options include:

- Written and verbal advice
- Reference to another enforcement agency
- Written warning
- Statutory notice
- Fixed penalty notice
- Prohibition
- Works in default
- Simple caution
- Suspension or revocation of licence
- Prosecution.

The 'Public Protection – Environment' Service Area consists of several Service Teams including but not limited to Food, Health and Housing and Community Protection. This audit focussed on the environmental health services of Selective Licensing which sits within the Food, Health and Housing Service Team and Warden Enforcement for dog fouling, antisocial behaviour and fly-tipping which sits within the Community Protection Service Team. We have split the review into separate audit reports,

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one for each area, to reflect the difference in operations and nature of the findings between the service areas. **From hereon we will only reference to the review carried out on the Selective Licensing Service team. Please see the corresponding audit report for the findings in relation to Warden Enforcement for dog fouling, antisocial behaviour, and fly-tipping.**

Part 3 of the Housing Act 2004 gives local authorities the power to introduce selective licensing for privately rented properties within a designated area. Gedling Borough Council implemented a Selective Licensing Scheme within the Netherfield Ward on the 1 October 2018 with the aim to improve housing standards in the private rented sector.

The environmental officers within the Selective Licensing team are responsible for processing applications, issuing licences, dealing with service requests, and carrying out enforcement activity. The Gedling Private Sector Housing Enforcement Policy and Private Sector Housing Civil Penalties Policy provide more detail than the Public Protection Enforcement Policy in this specific area and are used to guide officers in undertaking enforcement activity.

TESTING APPROACH

Service Requests: Between 1 January 2021 and 31 December 2021, seven Selective Licensing and 27 Housing Conditions service requests were recorded on the Council's system, Uniform. We selected a sample of two service requests for Selective Licensing and three for Housing Conditions and reviewed these to ascertain whether they were appropriately prioritised, investigated, and managed.

Enforcement Activity: Between 1 April and 31 December 2021, three Community Protection Notices (CPNs) were issued by the Selective Licensing team. We reviewed all three notices to ascertain whether these were issued in line with the Council's Private Sector Housing Civil Penalties Policy.

GOOD PRACTICE:

- **Enforcement Policy** - The Council has a robust Private Sector Housing Enforcement Policy that clearly sets out all relevant information regarding enforcement procedures for Selective Licensing. It covers choice of appropriate enforcement action, factors that should be considered and non-compliance with notices/orders. It also clearly details who is responsible for implementing the policy and who has authority to investigate or enforce
- **Training** - Training on Investigation and Case Building was provided to all public protection officers in December 2020 covering key areas of legislation, powers to investigate and collection of evidence
- **Enforcement Activity** - We tested a sample of three Civil Penalty Notices issued by the Selective Licensing team between April and December 2021 and found all were granted in line with the Gedling Private Sector Housing Enforcement Policy.

KEY FINDINGS:

- We tested a sample of service requests and found these were not adequately prioritised and recorded on Uniform. Furthermore, there are currently limited controls in place for monitoring or reporting Selective Licensing service request performance **(Finding 1 - Medium)**
- Officer Health & Safety Training is not regularly updated in line with refresher dates and enforcement training records are not adequately maintained for the service team **(Finding 2 - Medium).**

CONCLUSION:

Our review has identified some gaps in procedures and controls in key areas of enforcement. As a result, we have made recommendations that should be implemented to improve the quality of the Council's overall internal control framework and operational effectiveness of the controls. We have identified two medium findings. These relate to response times and administration of service requests (lack of prioritisation and recording of updates) and some delays in closing cases. In addition, some critical measures we would expect to be in place to achieve the Council's objectives are not fully in operation including an up-to-date policy, performance monitoring, regular refresher training and spot checking. The effectiveness of the system is adequate however and does not pose immediate safeguarding risks. This has led us to our opinion of moderate assurance over control design and operational effectiveness.

DETAILED FINDINGS		
RISK: REPORTED INCIDENTS OR COMPLAINTS RELATING TO SELECTIVE LICENSING AND WARDEN ENFORCEMENT ACTIVITIES ARE NOT APPROPRIATELY PRIORITISED, INVESTIGATED OR MANAGED		
Ref	Significance	Finding
1	Medium	The 2014 Regulator's Code states that regulators should base their regulatory activities on risk and risk should be considered in every stage of the decision-making process. The Council should ensure that enforcement activity for Selective Licensing is planned and carried out following a risk-based approach.

The Council provides a proactive service of administering licence applications and a reactive service responding to requests for service around disrepair. The Council have a two-day response target and a six-month resolution target for general service requests although this was increased to 12 months for Selective Licensing failure to licence investigations.

The Council's Private Sector Housing Civil Penalties Policy states that complaints (service requests) will be prioritised based on an assessment of risk and seriousness but provides no process or guidance on how this should be undertaken.

Between 1 January 2021 and 31 December 2021, seven Selective Licensing and 27 Housing Conditions service requests were recorded on the Council's system, Uniform. We reviewed all of these to ascertain whether they had been appropriately prioritised and investigated and found:
- No formal evidence that service requests were prioritised based on an assessment of risk and seriousness. However, we were made aware that the Environmental Health Officers who provide the reactive service are public health trained and will dynamically assess complaints based on the public health risk and ensure imminent high-risk issues are prioritised, although this process is not documented
- Three out of 34 (9%) service requests were not responded to in two days in line with the Council's response target, with the average response time for these requests being seven working days. It was unclear whether a further 13 out of 34 (38%) were responded to in two days as the dates were not filled out on Uniform
- As at 26 January 2022, 4 out of 27 (15%) Netherfield Housing Conditions Service Requests remained open, exceeding the 12 month resolution period. We have been advised that the 12 month resolution period is not a strict deadline, and there have been challenges in the current climate to ensure minor disrepair is resolved due to supply chain pressures and accessing homes (during Covid-19 restrictions). Although the remaining Service Requests were within the 12 month resolution period, a total of 14 service requests remain open across our sample. The oldest open service request for Housing Conditions is dated 4 January 2021 and the oldest for Selective Licensing is dated 28 January 2021.

We reviewed a sample of five of the oldest service requests from the 14 in total that remained open on Uniform (two Selective Licensing & three Netherfield Housing Conditions) to assess whether they had been appropriately managed and found as at January 2022:
- For two of five, the last action documented on Uniform was in April and July 2021 respectively despite the service requests being raised in January and March 2021 respectively, and the requests have not been followed up since then. Both cases involved tenants experiencing poor living conditions. For the first case, the Council received a service request in January 2021, stating the tenant had received a letter from Housing Needs instructing them to make an |

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appointment with an Environmental Health Officer due to poor living conditions. The Council contacted the customer, were advised that the agent was visiting the property, and subsequently asked to be kept updated. An officer followed this up and were informed in March 2021 that a handyperson and plumber had completed works. In April 2021, the Council was informed by the agent that damp works were to be completed in June. There are no records on file following this update to demonstrate that the officer ensured the damp works had been carried out. For the second case, in March 2021 the tenant made the Council aware that they had an ongoing leak the landlord was refusing to address. The Council arranged for work in default to be undertaken in June 2021. There is no evidence to confirm the Council ever received payment for this work from the landlord. Severe health and safety risks as well as financial risks could materialise if requests like these are not followed up in a timely manner.

- Minor exceptions were found with two of five cases in relation to Uniform not being filled out correctly. These cases could have been closed but were not and the response date field had not been filled out by the officer despite action being taken.

We have not seen evidence that service request responses and resolution time metrics were monitored in any relevant monitoring meetings, or that any other enforcement related performance metrics had been developed. We were informed during the audit that the main focus of the service is to ensure landlords apply for a licence and to improve housing conditions and property management through the administration of the licence applications. The metric agreed with the Senior Leadership Team (SLT) to monitor this is the number of homes where housing hazards below the minimum legal standard have been addressed. Therefore, the Council have not produced further metrics on enforcement for Selective Licensing other than service request response and resolution times due to the reactive nature of the enforcement work.

Reliance is placed on officer experience to enable them to prioritise work and there is a risk that if these officers leave or retire sufficient guidance is not in place. There is a risk that without a formal prioritisation process in place high risk cases will not be identified and resolved efficiently, and officers will be unable to prioritise and manage workload effectively. Errors in documenting Service Requests on Uniform and lack of performance monitoring exacerbate this risk as management are less able to identify high risk cases which may have been overlooked and not resolved in a timely manner.

RECOMMENDATION:

1) The Head of Service should expand the Private Sector Housing Civil Penalties Policy to set out a methodology for how service requests should be prioritised. The Council could consider including a traffic light rating system within the initial inspection checklist to triage service requests and introduce a "priority indicator" action so that this assessment outcome is recordable on the database and can be reported on. The Council should also consider developing a process with the Council's Customer Service Team to obtain the information required to triage the complaints. This will enable service teams to risk rate service requests and prioritise these in order of importance in relation to other work commitments

2) The Council should implement regular performance monitoring that identifies:
   - Number of cases that have not been responded to in the two-day period
   - Number of cases that have not been closed in the appropriate timeframe as set by the Council.

Access reports should be developed to extract key information on service requests for discussion at team meetings and reasons should be provided for exceptions. These should be monitored by the Head of Environment. We would suggest that this is carried out on a fortnightly basis to begin with until the backlog has been cleared. Following this, monitoring should be carried out at least monthly.

3) The Food Health and Housing Manager should send a reminder or provide refresher training to staff detailing the importance of documenting service requests correctly

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4) The Service teams should implement management spot checks on one service request a month to ensure they are being filled out appropriately.

MANAGEMENT RESPONSE:

The service employ's band 9 professional Environmental Health Officers who are trained to identify, prioritise public health risks. This is a core skill developed during environmental health vocational training and assessed at the point of recruitment/employment. Both the team manager and Senior EHO are Chartered Environmental Health Officers who supervise the team and ensure that risks are addressed. We would argue that the observations relate to record keeping rather than actual risks. At team meetings we have a standard agenda item to discuss ongoing problem housing cases and workload, these discussions are an opportunity to discuss cases with management but do not necessarily feature on the meeting minutes which note general key actions rather than case discussions.

The example case study of an investigation into a leak comments on the lack evidence of debt recovery (bullet point one). Towards the end of the financial year the team went through every outstanding debtor to ensure the costs were recovered and invoices raised, training instruction and a new procedure were given to the team. The example case study highlights that the officer did assess the risk and intervened used the council's enforcement powers to address the hazards and protect the tenant this should be recognised a positive action in the case study.

However we agree that improvements can be made and will aim to implement all of the recommendations within this financial year. Discussions have already been held with team members based on the early audit findings

The team have developed and agreed a team statement which sets out the high level service plan priorities and officers are set annual targets to deliver the priorities in the performance development reviews. Staff are responsible for managing their own time and are encouraged to develop weekly and daily to do lists along with utilising outlook or a diary to manage their time.

Going forward we will improve monitoring of the 2 days response times and 6 monthly/annual service request closure targets. Currently the team meets roughly once per month. At every other team meeting we will have a focussed agenda slot to review performance against KPIs and the Gedling plan priorities to ensure that when updates are provided on the quarterly monitoring on Pentana the service targets are on track.

Responsible Officers: 1.Head of Service, Environment
                        2-4. Food Health and Housing Manager

Implementation Date: By End of March 2023.

RISK: THERE ARE LACK OF FORMAL H&S PROTOCOLS, RISK ASSESSMENTS AND TRAINING WITHIN WARDEN ENFORCEMENT AND SELECTIVE LICENSING ACTIVITIES WHICH COULD LEAD TO UNSAFE PRACTICES		
Ref	Significance	Finding
2	Medium	The Council's H&S policy was approved by the (Acting) Chief Executive in August 2018 and provides guidance on H&S management and responsibilities. H&S training is provided to all employees and staff involved in enforcement should receive appropriate training in the Regulation of Investigatory Powers Act 2000 (RIPA) requirements. We reviewed the Council's H&S Policy and training for the Selective Licensing Service Team and found: - The Corporate H&S Training log showed two out of three members of the team had surpassed scheduled review dates of 2014 and 2017 and one of five supporting team members had no training listed. Despite this, we have seen evidence of departmental risk assessments and guidance for visiting officers. We have also been advised that following a recent CHAS meeting, H&S training courses are being reviewed by the Council's provider at Bolsover and Northeast Derbyshire - We were unable to establish officer eligibility for enforcement related training courses and who had completed RIPA training due to an inability to locate the training attendance documents. Officers are expected to maintain their own training records and attend courses that become available as and when required. However, we have seen an attendance log confirming that all officers attended an investigation and case building training session in December 2020. A review of the training slides confirmed that it covered powers to investigate, legislation, how to approach an offender, collection of evidence and prosecution. Furthermore, we have been notified that all staff are trained to the Housing Health and Safety Rating System certificate of competence which ensures they can identify, assess, and address housing hazards which are a core function of the service although we have not seen evidence to verify this. There is a risk that if training records are not held and reviewed by management regularly, officers could receive inadequate, infrequent training and this could lead to risks of legislation non-compliance. We have raised this as a medium finding as due to the experience of the team, there is a good knowledge of health and safety and enforcement practices.

RECOMMENDATION:

1) The Food Health and Housing Manager should develop a training tracker to be used within the Service Team to identify and record training eligibility and also log training completed, dates completed and scheduled review dates for all officers.

MANAGEMENT RESPONSE:

Agreed- Training record keeping was discussed at an extended departmental management meeting with Organisational Development and it was suggested each service should keep their own records. The Food, Health and Housing Team will set up a folder for filing training records.

Responsible Officer: Food Health & Housing Manager

Implementation Date: End of March 2023.

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RISK: ENFORCEMENT PROTOCOLS HAVE NOT BEEN DEFINED, INCREASING THE RISK OF INAPPROPRIATE MANAGEMENT PRACTICES		
Ref	Significance	Finding
3	Low	The Council is required to have enforcement policies under the 2014 Regulator's Code. The Code states that regulatory activities should be carried out in a way, which is transparent, accountable, proportionate, and consistent. We reviewed the policies used by the Selective Licensing team at the Council and found that the Council has a robust Private Sector Housing Enforcement Policy and a Private Sector Housing Civil Penalties Policy which cover Selective Licensing and detail surrounding the enforcement procedure. However, the Private Sector Housing Enforcement Policy was found to be overdue for review at the time of the audit. The policy was last reviewed in March 2019 with the policy stating it will be periodically reviewed. The Private Sector Housing Civil Penalties Policy was also reviewed in March 2019 and has no version control information detailed although we have been informed that both policies are currently under review. Neither policy include author or approval information. However, we have been advised that the Civil Penalties policy is a corporate policy adopted by the portfolio holder where the author is the council and approval information is included within the portfolio holder report which authorises the formal adoption of the policy. If enforcement policies are not reviewed regularly, they may not include the most recent recommendations and guidance for officers carrying out enforcement activity which could lead to increased risk or reduced efficiency in their roles. Furthermore, it is essential to include author, approval and review information within policies to ensure that responsible officers have been identified and there is a clear audit trail.

RECOMMENDATION:

1) The Private Sector Housing Enforcement Policy and Private Sector Housing Civil Penalties Policy should be reviewed to ensure they remain compliant with legislation and are relevant to current working practices. They should also be updated where necessary to include author, approval and review information.

MANAGEMENT RESPONSE:

Responsible Officer: Food, Health & Housing Manager	Agreed, already in the work plan for the year.
Implementation Date:	End of March 2023.

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OBSERVATIONS

HEALTH AND SAEFTY POLICY

We noted during this audit that the Council's H&S Policy was last reviewed in August 2018 and does not   set out when it is next due for review. We have been informed that the Council is intending to review the policy following a discussion held at a recent Corporate Health and Safety (CHAS) Meeting.

As this is a corporate issue and not the responsibility of officers audited within this audit, we will review this as part of our follow-up process and future Health and Safety reviews.

APPENDIX I – DEFINITIONS

LEVEL OF ASSURANCE	DESIGN OF INTERNAL CONTROL FRAMEWORK		OPERATIONAL EFFECTIVENESS OF CONTROLS	
	FINDINGS FROM REVIEW	DESIGN OPINION	FINDINGS FROM REVIEW	EFFECTIVENESS OPINION
Substantial	Appropriate procedures and controls in place to mitigate the key risks.	There is a sound system of internal control designed to achieve system objectives.	No, or only minor, exceptions found in testing of the procedures and controls.	The controls that are in place are being consistently applied.
Moderate	In the main there are appropriate procedures and controls in place to mitigate the key risks reviewed albeit with some that are not fully effective.	Generally a sound system of internal control designed to achieve system objectives with some exceptions.	A small number of exceptions found in testing of the procedures and controls.	Evidence of non compliance with some controls, that may put some of the system objectives at risk.
Limited	A number of significant gaps identified in the procedures and controls in key areas. Where practical, efforts should be made to address in-year.	System of internal controls is weakened with system objectives at risk of not being achieved.	A number of reoccurring exceptions found in testing of the procedures and controls. Where practical, efforts should be made to address in-year.	Non-compliance with key procedures and controls places the system objectives at risk.
No	For all risk areas there are significant gaps in the procedures and controls. Failure to address in-year affects the quality of the organisation's overall internal control framework.	Poor system of internal control.	Due to absence of effective controls and procedures, no reliance can be placed on their operation. Failure to address in-year affects the quality of the organisation's overall internal control framework.	Non compliance and/or compliance with inadequate controls.

RECOMMENDATION SIGNIFICANCE	
High	A weakness where there is substantial risk of loss, fraud, impropriety, poor value for money, or failure to achieve organisational objectives. Such risk could lead to an adverse impact on the business. Remedial action must be taken urgently.
Medium	A weakness in control which, although not fundamental, relates to shortcomings which expose individual business systems to a less immediate level of threatening risk or poor value for money. Such a risk could impact on operational objectives and should be of concern to senior management and requires prompt specific action.
Low	Areas that individually have no significant impact, but where management would benefit from improved controls and/or have the opportunity to achieve greater effectiveness and/or efficiency.

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APPENDIX II - TERMS OF REFERENCE

PURPOSE OF REVIEW:

To provide assurance on the Council's environmental health services policies and procedures, assessing if they are up to date, accurate and robust and understood by staff. We will review case studies across a sample of different environmental service areas to ensure the Council is complying with its policies and procedures.

KEY RISKS:

Based upon the risk assessment undertaken during the development of the internal audit operational plan, through discussions with management, and our collective audit knowledge and understanding, the potential key risks associated with the area under review are:

- There are a lack of formal health and safety protocols, risk assessments and training which could lead to unsafe practices

- Work is not planned appropriately or prioritised correctly, which could lead to premises being unclean or becoming unsafe and extra costs being incurred

- Reported incidents or complaints are not appropriately prioritised, investigated or managed

- There is inadequate performance monitoring or escalation of issues to management.

- Enforcement protocols have not been defined, increasing the risk of inappropriate management practices

- There is lack of evidence that staff involved in enforcement have received appropriate training in the RIPA requirements, meaning they could unknowingly be exposing the Council to potential legal issues and reputational damage

- Risk profiling has not been carried out to identify high risks, resulting in enforcement activity not being directed to the areas of greatest risk

- Enforcement activity is not carried out in accordance with the Council's policies, including the issue of penalties and the collection of fines, leading to inconsistent practices.

SCOPE OF REVIEW:

The following areas will be covered as part of this review:

Environmental Health

- Review of Health and Safety policies, to ensure they are appropriate, available to staff and regularly reviewed and updated; and review of risk assessment protocols to ensure that risks are identified, scored, included on a relevant risk register and mitigated
- Review of schedules and formal work plans
- Sample testing of incidents/complaints to ensure appropriate actions are taken following the reporting of an incident, including prioritisation, response protocols, targeted actions, investigations, mitigations and follow-up actions and the documentation of any reasons for delays
- Review of monitoring arrangements to ensure regular performance reports are prepared, including all accidents, incidents and near misses; and that reports are presented to the appropriate monitoring committees, with follow up of actions raised.

Enforcement

- Review of defined enforcement protocols to ensure they take account of appropriate national guidance on selective licensing and highlight appropriate actions to be taken
- Review of central staff training tracker, supported by appropriate evidence to ensure staff have completed induction and refresher training or relevant continual professional development has been undertaken, to ensure compliance with current legislation (including RIPA)
- Review of risk profiling processes to ensure that enforcement is carried out where required, within appropriate timeframes and follow up action taken
- Sample testing of enforcement activity to ensure that it is carried out in accordance with the Council's policies/protocols, including investigation and the issue of fixed penalty notices and section 108 notices by the Public Protection officers, and prosecutions and collection of fines by Environmental Health Services.

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FOR MORE INFORMATION:

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GEDLING BOROUGH COUNCIL

INTERNAL AUDIT REPORT

ENVIRONMENTAL HEALTH SERVICES & ENFORCEMENT – WARDEN ENFORCEMENT
OCTOBER 2022

LEVEL OF ASSURANCE	
Design	Operational Effectiveness
Limited	Moderate

IDEAS | PEOPLE | TRUST

BDO

DISTRIBUTION	
Mel Cryer	Head of Environment
Kevin Nealon	Community Protection Manager

REPORT STATUS LIST	
Auditors:	Lucy Burgum
Dates work performed:	4 January - 25 March 2022 with the closing meetings held on 31 May 2022
Draft report issued:	27th July 2022
Final report issued:	5th October 2022

EXECUTIVE SUMMARY		
LEVEL OF ASSURANCE: (SEE APPENDIX II FOR DEFINITIONS)		
Design	Limited	System of internal controls is weakened with system objectives at risk of not being achieved.
Effectiveness	Moderate	Evidence of non compliance with some controls, that may put some of the system objectives at risk.
SUMMARY OF RECOMMENDATIONS: (SEE APPENDIX II FOR DEFINITIONS)		
High	0	
Medium	3	
Low	0	
TOTAL NUMBER OF RECOMMENDATIONS: 3		

CRR REFERENCE:
Risk 10: Failure to maintain service standards, customer satisfaction, and/or meet customer expectations.

BACKGROUND:

Environmental health covers all aspects of the natural and built environment that may impact on human health and wellbeing. Environmental health services are typically responsible for carrying out measures for the protection of public health including administering and enforcing legislation related to Environmental Health and provides support in minimising and addressing health and safety hazards.

At Gedling Borough Council ('the Council') environmental health covers:

- Pest control
- Dead animal removal from roads and public places
- Food safety/poisoning
- Air pollution monitoring and reporting
- Stray dogs
- Contaminated land
- Infectious disease
- Smoke control.

The Environment and Licensing Committee is responsible for all non-executive functions of the Council regarding Environmental Health.

The Council has a Public Protection Enforcement Policy statement which sets out what businesses, residents and the community can expect from the Council's enforcement approach and procedures. The primary function of the enforcement work is to protect the public and the environment. At the same time equitable and consistent enforcement maintains a level playing field for local businesses as well as the Council's service users. Enforcement options include:

- Written and verbal advice
- Reference to another enforcement agency
- Written warning
- Statutory notice
- Fixed penalty notice
- Prohibition
- Works in default
- Simple caution
- Suspension or revocation of licence
- Prosecution.

The 'Public Protection – Environment' Service Area consists of several Service Teams including but not limited to Food, Health and Housing and Community Protection. This audit focussed on the environmental health services of Selective Licensing which sits within the Food, Health and Housing Service Team and Warden Enforcement for dog fouling, antisocial behaviour and fly-tipping which sits within the Community Protection Service Team. We have split the review into separate audit reports, one for each

area, to reflect the difference in operations and nature of the findings between the service areas. **From hereon we will only reference to the review carried out on the Community Protection Service Team for Warden Enforcement for dog fouling, antisocial behaviour and fly-tipping. Please see the corresponding audit report for the findings in relation to the Selective Licensing Service team.**

Warden Enforcement for dog fouling, antisocial behaviour, and fly-tipping (referred to from here on as 'Warden Enforcement') sits within the Community Protection team and is undertaken by officers including but not limited to Community Safety Officers, Environmental Health Officers, Anti-social Behaviour Co-ordinators and Neighbourhood Wardens.

The environmental officers are responsible for dealing with service requests, carrying out enforcement activity and attending events/ campaigns. There is not currently an Environmental Enforcement Policy in place to guide officers in performing enforcement activity across Warden Enforcement activities. A draft Environmental Enforcement Policy has been written and is currently awaiting approval.

TESTING APPROACH

Service Requests: From 1 July to 31 December 2021, there were 630 service requests recorded on Uniform for Anti-social Behaviour, 92 for Dog Fouling and 871 for Fly Tipping. We selected a sample of five service requests for each area giving a total sample of 15 service requests. We then extended this sample by one for both fly-tipping and anti-social behaviour service requests during testing to ensure a broad range of officers were observed. We reviewed these service requests to ascertain whether they were appropriately prioritised, investigated and managed.

Enforcement Activity: Between 29 September 2021 and 10 March 2022, 37 enforcement notices were issued for dog fouling, anti-social behaviour, and fly-tipping incidents by three members of the Community Protection team. Since April 2021, one further dog fouling and two further fly-tipping Fixed Penalty Notices (FPNs) were recorded on Uniform. We selected a sample of two anti-social behaviour, two fly-tipping and one dog fouling enforcement activities and reviewed these to ascertain whether they were carried out in accordance with the relevant legislation, scheme of delegations and enforcement guidance.

GOOD PRACTICE:

- **Performance Dashboard (Warden Enforcement)** - The Community Protection team uses the Council's performance system, Pentana, to monitor Key Performance Indicators (KPIs) relating to dog fouling, anti-social behaviour and fly-tipping service requests and enforcement activity. For example, percentage of fly tipping incidents removed within four working days is monitored. The Council have a target of 98% and in Q3 of 2021/22 a score of 98.55% was achieved. Most other metrics monitored do not have targets but are monitored against trends over time instead. For example, the team track the number of litter and dog fouling FPNs served. In Q3 of 2021/22, 17 were served which was an improved position in comparison to the short term and long-term trends
- **Training** - Training on Investigation and Case Building was provided to all public protection officers in December 2020 covering key areas of legislation, powers to investigate and collection of evidence
- **Enforcement Activity** - We tested a sample of two enforcement notices granted in respect of fly-tipping, two for anti-social behaviour and one for dog fouling over between April 2021 and February 2022 and found they were all issued in line with enforcement guidance, legislation and the Council's Scheme of Delegation.

KEY FINDINGS:

- We tested a sample of service requests and found these were not adequately recorded with a description of the resolution not documented in Uniform for five out of 17 (29%) service requests sampled, despite this being part of the documentation process. Furthermore, monitoring in place for service request performance could be improved **(Finding 1 - Medium)**
- We found that Risk Assessments are not consistently managed and reviewed. Officer Health & Safety Training is not regularly updated in line with refresher dates and enforcement training records are not held centrally **(Finding 2 - Medium)**
- No specific Environmental Enforcement Policy was found to be in place to provide guidance on dog fouling, anti-social behaviour, and fly-tipping enforcement activity **(Finding 3 - Medium)**

ADDED VALUE

We have identified an example of good practice from another Council which Gedling may wish to consider in relation to Finding 3. The Council have developed an environmental enforcement policy which clearly outlines authority to investigate, choice of appropriate enforcement activity, fixed penalty levels and definitions of environmental offences and legislation. We have provided a copy of this for consideration in Appendix I.

CONCLUSION:

Our review has identified several significant gaps in procedures and controls in key areas of enforcement although we are aware that the Council is in the process of implementing an Environmental Enforcement Policy which has been written but is awaiting ratification. We have made recommendations that should be implemented to improve the quality of the Council's overall internal control framework and operational effectiveness of the controls. This has led us to our opinion of limited assurance over control design and moderate assurance over operational effectiveness.

DETAILED FINDINGS

RISK: REPORTED INCIDENTS OR COMPLAINTS RELATING TO SELECTIVE LICENSING AND WARDEN ENFORCEMENT ACTIVITIES ARE NOT APPROPRIATELY PRIORITISED, INVESTIGATED OR MANAGED

Ref	Significance	Finding
1	Medium	The 2014 Regulator's Code states that regulators should base their regulatory activities on risk and risk should be considered in every stage of the decision-making process. The Council should ensure that enforcement activity for Warden Enforcement is planned and carried out following a risk-based approach. The Gedling Public Protection Enforcement Policy provides high level enforcement guidance for the Council, and this states that regulatory activities will be based on risk. However, the Community Protection Service Area do not have an Environmental Enforcement Policy or formal procedure to guide officer work prioritisation. We tested a sample of six fly-tipping, six anti-social behaviour and five dog fouling service requests to ascertain whether they were appropriately prioritised, investigated and managed and found: - No formal evidence that service requests were prioritised in terms of risk. We have been advised that officers are professionals and have the skills, knowledge, and expertise to prioritise work and continuously undertake a dynamic risk assessment when work is received, but this process is not documented - Four of six (67%) fly tips sampled were not removed within four working days in line with the performance target with the average removal time for the six fly tips sampled being 23 days. Three fly tips were not removed within the performance target and were removed within five, seven and 36 working days. No removal details were given about one sample and the file was closed after 91 days. This may have been removed in line with the performance target but, as no date is documented in Uniform, we can only infer that this took up to 91 days. The two longest fly tip removals related to asbestos incidents and a specialist party was required for collection which caused delays. Despite this finding, during Q3 2021/22, the percentage of fly tipping incidents removed within four working days at the Council was 98.6%, above the target of 98% - For five of 17 (29%) service requests, a description of the resolution was not recorded in Uniform despite this being part of the documentation process. We found that the Service Team have developed 10 performance indicators which are recorded on a performance dashboard, two of which are in relation to service requests; percentage of fly tipping incidents removed within four working days and percentage of public protection requests for service responded to within two working days. We were advised by management that the service request resolution metric is not monitored as resolution times vary depending on the nature of the case. The performance indicator for percentage of fly tipping incidents removed is reported to the Senior Leadership Team (SLT) quarterly as part of the Council's performance indicator report but there is not a formalised monitoring process below SLT. We have been informed that performance is discussed at management meetings and informal meetings are held with the Community Protection Service Team Manager, Head of Environment and Senior Neighbourhood Warden to discuss performance. However, performance is not a set item on the agenda at management meetings and the informal meetings are not documented or minuted. Reliance is placed on officer experience to enable them to prioritise work and there is a risk that if these officers leave or retire sufficient guidance is not in place. Errors in documenting Service Requests on Uniform and limited performance monitoring exacerbate this risk as management are less able to identify trends in enforcement activity or high-risk cases which may have been overlooked and not resolved in a timely manner.

RECOMMENDATION:

a) The Council should develop an Environmental Enforcement Policy which includes a statement that the Council is committed to delivering regulatory activities in a manner that is risk-based, proportionate and consistent. The Council should consider including a formal procedure to guide officer work prioritisation

b) The Council should implement regular performance monitoring that identifies:
   a. Number of cases that have not been responded to in the two-day period
   b. Number of cases that have not been closed in the appropriate timeframe as set by the Council

c) Access reports should be developed to extract key information on service requests for discussion at team meetings and reasons should be provided for exceptions. These should be monitored by the Head of Environment. We would suggest that this is carried out on a fortnightly basis to begin with until the backlog has been cleared. Following this, monitoring should be carried out at least monthly

d) The Council should send a reminder or provide refresher training to staff detailing the importance of documenting service requests correctly

e) The Service teams should implement management spot checks on five service requests a month to ensure they are being filled out appropriately.

MANAGEMENT RESPONSE:

Officers are drafting a comprehensive Environmental Enforcement Policy and this should be adopted soon but do not feel that a formal procedure to guide officer work prioritisation will be practical due to the wide variety of jobs undertaken and detailed dynamics and variable influences which can influence the importance of jobs .

For point three I agree and have taken steps to ensure that information regarding the two day target and closing jobs will be produce and discussed with the wider team ever two weeks to begin with and monthly when backlogs have been cleared. I do however belief that due to the nature of the work involved it is not possible to clear all backlogs all of the time.

I will arrange to send a reminder about documenting service requests correctly and will carry out spot checks on five service requests a month.

Responsible Officer   b), c), e) Community Protection Manager
                       a), d) Head of Service, Environment

Implementation Date   31 March 2023

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RISK: THERE ARE LACK OF FORMAL H&S PROTOCOLS, RISK ASSESSMENTS AND TRAINING WITHIN WARDEN ENFORCEMENT AND SELECTIVE LICENSING ACTIVITIES WHICH COULD LEAD TO UNSAFE PRACTICES		
Ref	Significance	Finding
2	Medium	The Council has Health & Safety (H&S) measures in place including risk assessments and training. Risk Assessments are carried out and stored on the Council's AssessNET system. Risk Assessments are created, reviewed, signed off and issued with a next review date listed. Risk Assessment templates are provided which include a *'Required measures to lower the current risk of injury'* section listing the nominated person to manage the task, the progress status and the date it is due to be implemented by. H&S training is provided to all employees and staff involved in enforcement should receive appropriate training in the Regulation of Investigatory Powers Act 2000 (RIPA) requirements.

We reviewed the risk assessments and training for the Community Protection Service Team and found:

Risk assessments
We found:

- The *'Re-occupation of Council premise'* risk assessment included a total of 28 *required* measures to address risks identified. Of these 28 measures, 19 were completed, with two remaining active and seven pending.
  - The two active and seven pending measures all had due dates listed but eight of these were overdue. The two overdue active measures had due dates of 28 June 2021, and the six overdue pending measures had due dates of 1 October 2021. For the two overdue active measures, required measures consisted of *Regular legionella testing and flushing of water systems* and *Regular fire testing / planned training for managers to be cascaded to staff*. For one pending measure, the required measure was *training to be provided by Estates Team in terms of testing the alarms and equipment* and for another it stated *Staff have worked throughout the pandemic at times in the office. No further action required*
  - The required measure description of the five remaining overdue *'pending'* measures stated *'same as previous'* or *'no further action required'* making it difficult to review if appropriate measures had been selected
- The *'Community Safety, Pollution EHO, Licensing, NW and Contaminate Land officer visiting'* risk assessment did not have a reviewer assigned, a next review date listed, or an issue date given
- The *'Covid 19 Return to Winter Plan A'* risk assessment was created on 2 February 2022 with the next review scheduled for 18 February 2022. However, it has not yet been signed off or issued.

It has been noted that these omissions occurred during Covid-19 where the Council experienced unusual operating circumstances and restructuring of the organisation.

Training
H&S training is not refreshed in line with scheduled refresher dates. The Corporate H&S Training log showed five of six employees reviewed had surpassed their refresher dates, with the last documented training dating back to 2008 for one employee.

In our audit, we were unable to establish officer eligibility for enforcement related training courses and who had completed RIPA training due to an inability to locate the training attendance documents. We are aware completion certificates were not issued that the department could keep on file.

However, we have seen an attendance log confirming that all public protection enforcement officers bar two, attended an investigation and case building training session in December 2020. The two officers not in attendance requested a recording of the training. A review of the training slides confirmed that it covered powers to investigate, legislation, how to approach an offender, collection of evidence and prosecution.

Officers are expected to maintain their own training records and attend courses that become available as and when required. Some assurance is provided to the Council, as qualified officers are required to complete Continuous Professional Development online through their professional bodies.

Where risk assessments are not regularly reviewed, there is a risk that H&S is not being effectively managed at the Council, risks are not adequately considered in practice, and this could potentially lead to inappropriate working practices. There is a risk that if training records are not held centrally and reviewed by management regularly, officers could receive inadequate, infrequent training and this could lead to risks of legislation non-compliance. We have raised this as a medium finding as due to the experience of the team and that there is a good knowledge of health and safety and enforcement practices.

RECOMMENDATION:

a) Service teams should carry out a review of all risk assessments and check that sufficient detail is included for the *'required measures'* listed and any outstanding measures are implemented

b) The Head of Service should identify and record training eligibility and also log training completed, dates completed and scheduled review dates for all officers

c) The Head of Service should ensure completion certificates are provided for all internal training courses attended and these are kept on file within the service team's training log.

MANAGEMENT RESPONSE:

Training record keeping was discussed at an extended departmental management meeting with Organisational Development and it was suggested each service should keep their own records. The Community Protection manager will set up a folder for filing training records.

Responsible Officer	a) Head of Service, Environment b) c) Community Protection Manger
Implementation Date	31 March 2023

RISK: ENFORCEMENT PROTOCOLS HAVE NOT BEEN DEFINED, INCREASING THE RISK OF INAPPROPRIATE MANAGEMENT PRACTICES		
Ref	Significance	Finding
3	Medium	The Council is required to have enforcement policies under the 2014 Regulator's Code. The Code states that regulatory activities should be carried out in a way, which is transparent, accountable, proportionate, and consistent. **Warden Enforcement** At a minimum the Council should have an Environmental Enforcement Policy in place which sets out authority to investigate, choice of appropriate enforcement activity, fixed penalty levels and definitions of environmental offences and legislation. The Council has a high-level Public Protection Enforcement Policy statement which covers what businesses, residents, and the community can expect from the Public Protection Service's enforcement approach and procedures. However, the Community Protection Service Area do not have an enforcement policy or formal procedures outlining their approach to manage dog fouling, fly-tipping and anti-social behaviour incidents. We are aware that an Environmental Enforcement Policy has been drafted and is awaiting Council approval but currently there is only limited enforcement guidance in place for dog fouling and fly-tipping and no guidance for anti-social behaviour. The Service Team rely on officer experience and manager/senior guidance to carry out enforcement activity. We also found during our sample testing of service requests to ascertain whether they were appropriately prioritised, investigated and managed, that one of five dog fouling requests sampled may not have been managed in line with the limited enforcement guidance in place. Although this was not in our sample for enforcement activity, we highlighted this to the attention of management. We were advised that whilst enough evidence was recorded on file to issue a Fixed Penalty Notice, this was not executed, and no notes were documented in justification. There is a risk that without an enforcement policy outlining the approach for addressing dog fouling, fly-tipping and anti-social behaviour, incidents will not be managed effectively and consistently, and appropriate enforcement may not be carried out. There is also a risk that if experienced staff members leave or retire, this may result in both knowledge gaps and an inability to adequately train new staff members.

RECOMMENDATION:

a)   In tandem with Recommendation 1a, to develop an Environmental Enforcement Policy detailing as a minimum authority to investigate, choice of appropriate enforcement activity, fixed penalty levels and definitions of environmental offences and legislation. We have included a good practice example of an enforcement policy in Appendix I for consideration

The policy should also set out how enforcement activity will be prioritised, as mentioned in Finding 1, to aid the Council in basing their regulatory activities on risk in line with the Regulator's Code.

MANAGEMENT RESPONSE:

The policy is being drafted.

Responsible Officer: Head of Service, Environment and Community Protection Manager

Implementation Date   30 September 2023

APPENDIX I - ENVIRONMENTAL ENFORCEMENT POLICY EXAMPLE

ENVIRONMENTAL ENFORCEMENT POLICY

Contents

1. Introduction

This policy sets out clear guidelines for the enforcement officers working on behalf of the Council.
It also sets out what individuals, businesses and the community as a whole can expect from the Council's Environmental Enforcement service and the key principles under which authorised officers will seek to achieve compliance with legislation. This includes how the Council will investigate, enforce and prosecute as part of its regulatory functions.

2. Principles of enforcement

Local authorities have a range of enforcement powers. Enforcement is any formal, or informal, action to prevent or rectify infringements of legislation. Whilst the enforcement options may differ where different areas of legislation are applied, the principles of application should remain consistent.

Enforcement includes visits, inspections, verbal and written advice on legal requirements and good practice, assistance with compliance, written warnings, the servicing of statutory notices, issuing fixed penalty notices, formal cautions, prosecution, seizure and detention, works in default, injunctions and liaison and co-operation with other enforcement authorities and organisations where appropriate.

The Council aims to carry out environmental enforcement in a fair, transparent, equitable and consistent manner.

All enforcement activities, including investigation and formal actions, will always be conducted in compliance with the Council's statutory obligations. Enforcement officers will act within the scope of their delegated authority.

The Council will engage with individuals, business or the community to educate and enable compliance. Securing compliance through legal process, by using all or any enforcement powers available may sometimes be necessary however.

If an individual, business or the community is not complying the Council will provide advice and guidance to help them do so. Where appropriate the Council will agree solutions and timescales for making improvements to secure necessary compliance. The use of formal enforcement powers or sanctions may well be necessary in the event of failure to comply with any regulated activity. In this regard the Council will make a proportionate response to the circumstances.

For the purposes of this policy the following definitions are given to the terms 'regulatory', 'enforcement' and 'officer':
'Regulatory' encompasses the Council's numerous powers and duties available.
'Enforcement' includes any action carried out under statutory powers and duties of regulation. This is not limited to formal enforcement action such as prosecution in the criminal Courts or the giving of Statutory

Notices. It also includes, among other things, the inspection of premises for the purpose of checking compliance with regulations and conditions, the imposition of conditions on any licence, consent or similar formal permission, the issue of fixed penalty notices, the giving of cautions and the making of applications to the Courts for Orders to control the conduct of individuals or organisations.

'Officer' means any person within the employment of the Council, or contracted by the Council to carry out investigative or enforcement roles within any service with a regulatory function and includes any officer within the legal services section who advises on or carries out enforcement matters on behalf of the Council.

3. Objectives

The Council aims to provide clear information and guidelines on individual responsibility via its website, policies, and communication campaigns (which will be in the form of leaflets, posters, press releases, residents magazines and so on).

The Council will not hesitate to take robust enforcement action against those who refuse to work with it, flout the law, commit serious breaches and risk causing serious harm.

The Council aims to employ a clear policy and consistent approach in the delivery of waste management and environmental enforcement duties.

The Council's authorised enforcement officers will take appropriate enforcement action in accordance with this policy.

4. Scope of the Policy

This policy covers enforcement activities in support of the Council's statutory duties for the maintenance of the street scene and the visual amenity of the local environment covering, but not limited to:
- responsible control, management and disposal of commercial and domestic waste
- street cleansing, control of litter and dog fouling
- sites which are detrimental to the amenity of a neighbourhood
- fly tipping
- graffiti and fly posting
- waste carriers licence
- abandoned and nuisance vehicles
- illegal skips and scaffolding
- highway offences
- Public Spaces Protection Order breaches (for example dog fouling)

The Council has key legislation which guides its actions in dealing with environmental offences in relation to this document:
- The Environmental Protection Act 1990
- Refuse Disposal (Amenity) Act 1978
- Road Traffic Regulation Act 1984
- Removal and Disposal of Vehicles Regulations 2002
- Clean Neighbourhoods and Environment Act 2005
- Public Spaces Protection Orders
- Town and Country Planning Act 1990
- Highways Act 1980
- Local Government (Miscellaneous Provision) Act 1982
- Community Protection Notice Crime and Policing Act 2014
- Anti-Social Behaviour Act 2003
- The Unauthorised Deposit of Waste (Fixed Penalties) Regulations 2016
- Controlled Waste Regulations (England and Wales) 2015 and any other legislation relating to the environment.

These offer a wide range of powers to the Council. The method of enforcement used should be balanced to produce the highest reasonable standards of compliance within the least time.

- The Council's enforcement measures contribute to the Council's corporate priorities and objectives, enhancing the quality of life by helping to:
- maintain a clean and tidy Borough

- reduce waste and increase recycling
- enhance the quality of life in local neighbourhoods

The Council are committed to delivering our regulatory activities in a manner that is risk-based, proportionate and consistent and we aim to be transparent and accountable about our regulatory approach and activities, in accordance with the statutory principles of good regulation.

5. Enforcement Options

There are a number of options available to the Council:

Informal 5.1   Advice and guidance
Officers will seek to help individuals, existing and prospective businesses and other organisations to comply with legal obligations. This will be achieved by providing information and guidance to help resolve potential problems.

5.2   Informal warnings
Informal warnings may be issued to reinforce advice and guidance where minor breaches of the law have been discovered but where it was thought appropriate to not take formal action. These warnings can be verbal or written. Follow-up visits may be made to ensure that steps have been taken to rectify the problem. Warnings issued in respect of significant breaches of legislation will include time scales within which the breaches should be rectified and will always result in follow-up visits to ensure compliance.

Formal 5.3   Statutory notice
Some legislation provides for the service of statutory notices, which require a person, business or organisation to comply with specific legislation. The notice will explain what is wrong, what is required to put things right, the timescale in which to put things right, and what will happen if the notice is not complied with. In some circumstances, where a formal notice has been served, there may be a right of appeal against the Council's decision. In such cases, an explanation of the method of appeal will be provided at the time the notice is issued. In general, it is the Council's policy to either formally caution or prosecute individuals, business, or organisations who do not comply with a properly written and served statutory notice.

5.4   Fixed Penalty Notice (FPN)
FPNs can be issued for certain offences and allow individuals or businesses to discharge their liability for an offence, avoiding prosecution and a criminal record. Issued only when an offence has been committed, an FPN is a proportionate response where tthere is evidence to support prosecution if the offender fails to pay the fixed penalty. Payment of the FPN prevents any further action; no record of the FPN is kept except by the Council for up to three years. There is no formal appeal process for a FPN. If you disagree that you have committed an offence, you can decide not to pay the Fixed Penalty Fine and the matter will be decided by a Court.

5.5   Formal Caution
Under certain circumstances a formal caution may be used as an alternative to prosecution and will usually be considered before making a decision to prosecute. A formal caution is a serious matter and it will be recorded. In addition, it may be used to influence any decision on whether or not to prosecute should the individual, business, or organisation offend again. Formal cautions remain on record for a period of three years.

Formal cautions are intended to deal efficiently with certain offences, avoiding unnecessary appearances in court, and reducing the chance of re-offending. Before issuing a caution, there must be sufficient evidence of guilt to give a realistic prospect of conviction; and the offender must understand the significance of the formal caution and sign a declaration admitting the offence.

5.6   Prosecution
The Council will use discretion in deciding whether to initiate a prosecution and generally will only bring proceedings when it is considered to be in the public interest. A decision to prosecute will only be taken when there is sufficient evidence for a realistic prospect of conviction, and will take into account any statutory defence available to the defendant and any contributory factors which may preclude a successful prosecution. The decision to prosecute will always take into account the criteria laid down in the Code for Crown Prosecutors. Advice will be sought from the Council's Legal Team.

5.7   Execution of Works in Default (where the recipient of a statutory notice has not complied with the

notice)

Where the requirements of the notice are not carried out, in many instances the Council is empowered to do whatever is necessary in execution of that notice and recover the costs of doing so from the person responsible.

6. **Juvenile Offenders**

In law, a local authority can issue a FPN to anyone over the age of 10 if they appear to have committed an offence. The parents or guardians of offenders below the age of 10 can however be contacted to make them aware of their child's behaviour. Enforcement officers should use special procedures for offenders between the age of 10 and 17, working with the Community Development team, Community Safety team, and children's services.

7. **Authorised enforcement officers**

The Council's responsible officer, as laid down in the Council's Constitution will authorise officers in writing, specifying the limits of their authorisation. Persons other than Council employees may be authorised to act on its behalf, where it is legally permissible to do so, and the Council's responsible officer considers that the Council's objectives, policies and procedures will be applied. The identity or warrant card provided by the Council must be carried at all times whilst on duty, and should be made available for inspection upon request. Enforcement action will only be carried out by authorised officers who have received appropriate training and who have sufficient experience in environmental enforcement action. The Council will also work with the Police through the Police Accreditation Scheme to designate powers to officers where relevant to the role.

8. **Appeals and complaints**

If there is an option to appeal the process will be outlined on the notice. In the event of complaints concerning the conduct of an officer please refer to the Council's complaints policy.

9. **General information**

Equal and fair treatment

Enforcement practices are monitored, and reviewed, to ensure they remain fair and equitable. All enforcement action and investigations will be carried out in a manner that complies with the requirements of legislation and codes of practice governing the collection of evidence and investigatory powers.

This will include any surveillance activity which will comply with the Regulation of Investigatory Powers Act 2000, the Data Protection Act 2018, Information Commissioner's Office Guidance and the Surveillance Camera Commissioner's Guidance.

CCTV, photographic or video evidence

The Council employs both overt and covert CCTV use in its effort to protect public open spaces. The key aims and objectives are to encourage responsible use of facilities and to deter and detect crime.

Publicity

Whilst not a direct form of enforcement, the Council will seek to raise awareness and increase compliance levels by making public details of evidence of unlawful practice and any legal action taken where in their opinion it is appropriate to do so.

Policy review

This policy will be reviewed as and when new legislation comes into effect which may introduce new powers or actions for environmental enforcement.

APPENDIX 1 (to the policy)

Definitions of environmental offences and legislation

Fly tipping
There is no precise definition of fly-tipping other than the offences set out in section 33 of The Environmental Protection Act 1990, i.e. the illegal disposal of controlled waste. The Litter and Refuse Code of Practice published by DEFRA in 2006 notes that a single plastic sack of rubbish should usually be considered fly-tipping rather than litter.

The Hertfordshire Fly-tipping Group (HFTG) seeks to rationalise the definition of a fly-tip county wide for the purpose of reporting.

The recommendation is for example that, sacks placed next to wheeled bins on collection day should not be identified as fly tipping whereas sacks left out on non-collection day could be considered to be fly tipping. This aims to take account of common knowledge that a significant proportion of fly tipping incidents recorded each year stem from individuals acting in what they believe to be a reasonable manner and for Hertfordshire authorities to record this consistently.

Plastic bags left by a wheeled bin where it cannot reasonably be determined to originate from the same premises however could be considered a fly tip as could repeat offenders leaving side waste as a result of not engaging with the comprehensive recycling services now offered.

The HFTG also seeks to rationalise the level at which the Hertfordshire authorities fix the penalty for fly tips and agreement was reached at what is considered to be a proportionate response, falling within the £150 to £400 range set and taking account of fines for similar environmental offences.

Waste duty of care (domestic and commercial)
The duty of care legislation makes provision for the safe management of waste to protect human health and the environment.

The duty of care applies to anyone who imports, produces, carries, keeps, treats, disposes of, or are a dealer or broker that has control of controlled waste.

Section 34 (2A) of the Environmental Protection Act 1990 makes it a legal obligation or Duty of Care, for the occupiers of domestic property to take all reasonable measures available to them in the circumstances to ensure that they only transfer household waste produced on that property to an authorised person. This reduces the chance of waste ending up in the hands of those who would fly-tip it. More detail on this duty of care is set out in section 5 of the Waste Duty of Care Code of Practice.

For the purpose of applying this duty of care, household waste is generally considered to be any waste produced within a domestic property. This is not just regular black bin waste, but other material to be disposed of from a property such as old mattresses, furniture and household appliances.

Where waste comes from multiple individuals in the household, the duty of care applies to the individual occupier of the property who is arranging the transfer of household waste produced in that property.

It is a criminal offence if all reasonable measures are not taken to ensure an individual meets their duty of care. An individual could face prosecution and, on conviction, a fine and criminal record.

The Council may take the decision to issue a FPN for breaching the duty of care as an alternative to prosecution. It allows an individual to discharge liability for the duty of care offence by payment of a financial penalty. If an individual chooses to pay within the specified period, they cannot then be prosecuted for the offence.

Section 34 (1) of the Environmental Protection Act 1990
All businesses have a legal duty of care to manage waste correctly. This duty is not voluntary; all businesses are bound by statutory duty of care on waste requirements attached to the Environmental Protection Act 1990, section 34. Businesses are responsible for ensuring their waste is stored, managed and recovered or disposed of according to agreed guidelines.

The waste carrier must be authorised to take the waste for disposal.

All businesses must have two years' evidence of their waste management arrangements; this is known as a Waste Transfer Note or Duty of Care Certificate. Failure to provide this can result in a FPN or prosecution, where an unlimited fine can be imposed.

Waste receptacle notice

Section 46 Environmental Protection Act 1990

It is considered good practice to inform households about any issues related to the presentation of their waste either in the form of a letter or information notice. Where householders persist in failing to comply with the Council's waste policy and their actions cause, or is likely to cause a nuisance or is likely to have a detrimental effect on local amenities, the Council may follow three stages:

- a written warning (detailing how the rules have been broken, the impact of this action, what the householder is required to do and within what timeframe, and what will happen if they don't comply)
- a notice of intent (they may receive a fixed penalty and why, the cost of the fixed penalty, and that they have 28 days from the date of the notice to explain why they shouldn't have to pay a penalty)
- final notice (issued 28 days after the date on the notice of intent; advising why the fixed penalty has been issued; how they can pay, deadline for payment, if there is a discount for early payment; what happens if they do not pay; the appeal process).

Litter
The offence of leaving litter, defined in section 87 of the Environmental Protection Act 1990 as 'if any person throws down, drops or otherwise deposits in, into or from any place to which this section applies (which is any place in the open air to which public have access without payment and any covered place open on one side to a highway maintained at the public expense), and leaves it'.

Dog Fouling
Permitting your dog to foul and failing to remove the faeces in public open spaces.

Public Spaces Protection Order Section 3

A Public Spaces Protection Order (PSPO) is one of a number of tools and powers introduced by the Antisocial Behaviour, Crime and Policing Act 2014, used to address a range of anti-social behaviours in the particular area to which they apply.

PSPOs are aimed at ensuring that public spaces can be enjoyed free from anti-social behaviour. Failure to comply with either a prohibition or requirement of the order is an offence which carries criminal sanctions. Breaches of the order will be discharged by issuing a FPN set at £100 (with no discounted payment option). Persistent breaches may result in a summary conviction with a fine of up to £1,000.

The PSPOs cover dog control offences, alcohol related breaches, and nuisance vehicles.

Abandoned vehicles
Section 2 The Refuse Disposal (Amenity) Act makes it an offence to abandon a motor vehicle, or any part of a motor vehicle, on a highway or any land in the open air. This includes any trailer intended or adapted for use as an attachment to a motor vehicle.

There is no statutory definition of an abandoned vehicle and factors to be taken into account include, but are not limited to, current tax, MOT status, length of time at location and damage to or condition of the vehicle. The officer will assess the vehicle, taking the above into account, to decide whether it is abandoned.

The Council is under a duty to remove an 'abandoned' vehicle on any land in the open air, and can recover the costs of removal, storage, or destruction from the owner.

Nuisance Vehicles
Section 3 of the Clean Neighbourhoods and Environment Act 2005 makes it an offence to expose vehicles for sale on a road and a person is guilty of an offence if at any time they leave two or more motor vehicles parked within 500 metres of each other on a road or roads where they are exposed or advertised for sale. Section 4 of the Clean Neighbourhoods and Environmental Act 2005 makes it an offence for a person to carry out repairs to a vehicle on a road unless they have been in an accident within the last 72 hours, or

have broken down and repairs are necessary.

Community Protection Notice
An authorised officer may issue a Community Protection Notice (CPN) to an individual aged 16 or over, or a body if satisfied on reasonable grounds that the conduct of the individual or body is having a detrimental effect of the quality of life of those in the locality, and that the conduct is unreasonable.

A CPN requires the individual or body to stop doing specified things; a requirement to do specified things; or a requirement to take reasonable measures to achieve specified results.

Untidy land notices
Section 215 of the Town and Country Planning Act 1990 – a local planning authority may use a maintenance notice (section 215) where the condition of land or buildings is considered to adversely affect the local amenity of an area.

NB: This is not an exhaustive list but is designed to provide an awareness of the types of environmental offences and legislation the Council will enforce.

APPENDIX 2 (to the policy)

Fixed Penalty Levels

The Council can set penalties for certain offences within specified limits and can demand payment within 14 days.

Offence	Penalty	Discounted penalty (if paid within 10 days)
Littering	£100	£75
Breach of Public Space Protection Orders	£100	N/A
Fly-tipping	£300	£200
Waste duty of care	£300	£200
Failure to produce a waste carriers Licence/transfer note	£300	£200
Failure to comply with a waste receptacle notice	£100	N/A
Abandoning a vehicle offence	£200	£120
Abandoning a vehicle (removal)	£150	N/A
Abandoning a vehicle (daily storage rate)	£20	N/A
Abandoning a vehicle (disposal)	£75	N/A
Nuisance parking	£100	N/A
Graffiti	£100	£75
Fly-posting	£100	£75
Breach of Community Protection Order	£100	N/A

APPENDIX 3 (to the policy)

Issuing Fixed Penalty Notices

Environmental Enforcement Officers should only issue a Fixed Penalty Notice (FPN) when all of the following apply:

- an offence has been committed
- an FPN is a proportionate response
- there is evidence to support prosecution if the offender does not pay the fixed penalty
- the offender understands why the FPN is being issued
- it is believed that the name and address offered by the offender are correct.

All FPNs must be issued in a manner proportionate to the situation and in accordance with this policy. A reasonable approach should be taken which may result in giving a warning rather than issuing a FPN. Warnings should be recorded detailing the reasoning behind the decision taken.

The Council's policy rules out the issuing of FPNs to persons believed to be suffering mental or physical ill health and disabled people with clear mobility difficulties.

In the case of offenders under the age of 18, details should be taken in order to monitor persistent offenders, and advice offered with regards to responsible disposal of litter.

Detailed information on the issuing of FPNs can be found at:
https://www.gov.uk/guidance/fixed-penalty-notices-issuing-and-enforcement-by-councils

APPENDIX 4 (to the policy)

Table of Environmental offences, legislation and enforcement options

Offence	Offence	Legislation	Relevant Section	Level of Penalty (Individual)	Level of Penalty (Commercial)
Fly-tipping	Illegal depositing of controlled waste	Environmental Protection Act 1990	Section 33	£100 Littering FPN (low level) £300 Fly-tipping FPN Prosecution unlimited fine	Prosecution
		Refuse Disposal (Amenity) Act 1978	Section 2	Prosecution	
Waste duty of care (domestic and commercial)	Failure to comply with duty of care (legal requirement) for householders and business	Environmental Protection Act 1990	Section 34	£300 FPN	FPN or Prosecution
				Prosecution unlimited fine	
Waste carriers' Licence	Businesses not having correct permissions to carry/store/ dispose/transport of waste	Environmental Protection Act 1990	Section 34	£300 FPN	FPN or Prosecution
Commercial and domestic containerage offences	Residential and businesses not having correct storage/ containerage facilities	Environmental Protection Act 1990	Section 46 & 47	£100 FPN	FPN or Prosecution
Commercial and domestic land condition offences	Land detrimental to local amenity	Environmental Protection Act 1990	Section 59	Prosecution	Prosecution
		Town and country Planning Act 1990	Section 215	Prosecution	Prosecution
		Community Protection Notice Crime and policing Act 2014		£100 or prosecution	Prosecution

Offence	Offence	Legislation	Relevant Section	Level of Penalty (Individual)	Level of Penalty (Commercial)
Community Protection Notices	Land detrimental to the local amenity/ anti-social behaviour	Community Protection Notice Crime and Policing Act 2014		£100 FPN or prosecution	£100 FPN or prosecution
Litter	Depositing litter	Environmental protection Act 1990	Section 87 & 88	£100 FPN, prosecution for non-payment	

		Clean Neighbourhoods & Environment Act 2005 (CNEA)	Part 3	As above	
Dog Fouling	Failing to clear up after your dog	Public Space Protection Order (PSPO)	Section 3	£100	
Graffiti	Caught in the act	CNEA 2005	Part 4	£100	
		Anti-Social Behaviour Act 2003	Section 43		
Fly-posting	Fly-posting found on the highway	Town & Country Planning Act 1990		Prosecution	
		Highways Act 1980	Section 132 (1)	£100 FPN	
Abandoned vehicles		Refuse Disposal (Amenity) Act 1976	Section 2	£200 FPN or prosecution	
		Road Traffic Regulations Act 1984			
		Removal and Disposal of Vehicle Regs 2002			
		CNEA	Part 2		
Nuisance vehicles	Cars for sale, commercial car repairs	CNEA 2005		£100 FPN or prosecution	
Illegal skips and scaffolds	Unlicensed	Highways Act 1989	Section 139		£100 or prosecution
Illegal Scaffolds	Unlicensed	Highways Act 1990	Section 169		£100 or prosecution
Highway offences	Builders' material, waste, projections, encroachment, contamination, obstructions of the highway.	Highways Act 1990 Part IX Lawful and Unlawful Interference with highways and streets	Various sections	Various levels of fines and prosecution	Various levels of fines and prosecution
Removing traders from the highway	Unauthorised traders/sellers on the highway	Local Government(Misc. Prov) Act 1982		Prosecution	

APPENDIX II – DEFINITIONS

LEVEL OF ASSURANCE	DESIGN OF INTERNAL CONTROL FRAMEWORK		OPERATIONAL EFFECTIVENESS OF CONTROLS	
	FINDINGS FROM REVIEW	DESIGN OPINION	FINDINGS FROM REVIEW	EFFECTIVENESS OPINION
Substantial	Appropriate procedures and controls in place to mitigate the key risks.	There is a sound system of internal control designed to achieve system objectives.	No, or only minor, exceptions found in testing of the procedures and controls.	The controls that are in place are being consistently applied.
Moderate	In the main there are appropriate procedures and controls in place to mitigate the key risks reviewed albeit with some that are not fully effective.	Generally a sound system of internal control designed to achieve system objectives with some exceptions.	A small number of exceptions found in testing of the procedures and controls.	Evidence of non compliance with some controls, that may put some of the system objectives at risk.
Limited	A number of significant gaps identified in the procedures and controls in key areas. Where practical, efforts should be made to address in-year.	System of internal controls is weakened with system objectives at risk of not being achieved.	A number of reoccurring exceptions found in testing of the procedures and controls. Where practical, efforts should be made to address in-year.	Non-compliance with key procedures and controls places the system objectives at risk.
No	For all risk areas there are significant gaps in the procedures and controls. Failure to address in-year affects the quality of the organisation's overall internal control framework.	Poor system of internal control.	Due to absence of effective controls and procedures, no reliance can be placed on their operation. Failure to address in-year affects the quality of the organisation's overall internal control framework.	Non compliance and/or compliance with inadequate controls.

RECOMMENDATION SIGNIFICANCE	
High	A weakness where there is substantial risk of loss, fraud, impropriety, poor value for money, or failure to achieve organisational objectives. Such risk could lead to an adverse impact on the business. Remedial action must be taken urgently.
Medium	A weakness in control which, although not fundamental, relates to shortcomings which expose individual business systems to a less immediate level of threatening risk or poor value for money. Such a risk could impact on operational objectives and should be of concern to senior management and requires prompt specific action.
Low	Areas that individually have no significant impact, but where management would benefit from improved controls and/or have the opportunity to achieve greater effectiveness and/or efficiency.

APPENDIX III - TERMS OF REFERENCE

PURPOSE OF REVIEW:

To provide assurance on the Council's environmental health services policies and procedures, assessing if they are up to date, accurate and robust and understood by staff. We will review case studies across a sample of different environmental service areas to ensure the Council is complying with its policies and procedures.

KEY RISKS:

Based upon the risk assessment undertaken during the development of the internal audit operational plan, through discussions with management, and our collective audit knowledge and understanding, the potential key risks associated with the area under review are:

- There are a lack of formal health and safety protocols, risk assessments and training within warden enforcement activities which could lead to unsafe practices

- Warden enforcement and work is not planned appropriately or prioritised correctly, which could lead to streets/premises being unclean or becoming unsafe and extra costs being incurred

- Reported incidents or complaints relating to warden enforcement activities are not appropriately prioritised, investigated or managed

- There is inadequate performance monitoring or escalation of issues to management.

- Enforcement protocols have not been defined, increasing the risk of inappropriate management practices

- There is lack of evidence that staff involved in enforcement have received appropriate training in the RIPA requirements, meaning they could unknowingly be exposing the Council to potential legal issues and reputational damage

- Risk profiling has not been carried out to identify high risks, resulting in enforcement activity not being directed to the areas of greatest risk

- Enforcement activity is not carried out in accordance with the Council's policies, including the issue of penalties and the collection of fines, leading to inconsistent practices.

SCOPE OF REVIEW:

The following areas will be covered as part of this review:

Environmental Health

- Review of Health and Safety policies, to ensure they are appropriate, available to staff and regularly reviewed and updated; and review of risk assessment protocols to ensure that risks are identified, scored, included on a relevant risk register and mitigated
- Review of warden enforcement schedules and formal work plans
- Sample testing of incidents/complaints to ensure appropriate actions are taken following the reporting of a dog fouling, antisocial behaviour or fly-tip waste incident or complaint, including prioritisation, response protocols, targeted actions, investigations, mitigations and follow-up actions and the documentation of any reasons for delays
- Review of monitoring arrangements to ensure regular performance reports are prepared, including all accidents, incidents and near misses; and that reports are presented to the appropriate monitoring committees, with follow up of actions raised.

Enforcement

- Review of defined enforcement protocols to ensure they take account of appropriate national guidance on warden enforcement and highlight appropriate actions to be taken for dog fouling, antisocial behaviour and fly-tip waste incidents
- Review of central staff training tracker, supported by appropriate evidence to ensure staff involved in warden and selective licensing enforcement have completed induction and refresher training or relevant continual professional development has been undertaken, to ensure compliance with current legislation (including RIPA)
- Review of risk profiling processes that identify areas with high activity of dog fouling, antisocial behaviour and fly-tip waste incidents, to ensure that enforcement is carried out where required, within appropriate timeframes and follow up action taken
- Sample testing of enforcement activity to ensure that it is carried out in accordance with the Council's policies/protocols, including investigation and the issue of fixed penalty notices and section 108 notices by the Public Protection officers, and prosecutions and collection of fines by Environmental Health Services.

FOR MORE INFORMATION:

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GEDLING BOROUGH COUNCIL

INTERNAL AUDIT REPORT

BUILDING CONTROL AND DEVELOPMENT MANAGEMENT
DECEMBER 2022

LEVEL OF ASSURANCE	
Design	Operational Effectiveness
Substantial	Substantial

IDEAS | PEOPLE | TRUST

BDO

DISTRIBUTION	
Name	Job Title
Chris Russell	Spatial Data Manager
Jeremy Barlow	Principal Building Control Officer
Kevin Cartwright	Principal Planning Officer
Mike Hill	Chief Executive Officer
Mike Avery	Head of Development and Place
Nigel Bryan	Principal Planning Officer
Pam Woodhouse	Clerical Assistant – Building Control
Paul Adcock	Head of Finance and ICT

REPORT STATUS LIST	
Auditors:	Alex Russell Charlotte Thomas Gurpreet Dulay
Dates work performed:	18 July - 23 September 2022
Draft report issued:	09 November 2022
Final report issued:	05 December 2022

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EXECUTIVE SUMMARY

LEVEL OF ASSURANCE: (SEE APPENDIX II FOR DEFINITIONS)

Design	Substantial	There is a sound system of internal control designed to achieve system objectives.
Effectiveness	Substantial	The controls that are in place are being consistently applied.

SUMMARY OF RECOMMENDATIONS: (SEE APPENDIX II FOR DEFINITIONS)

High	0
Medium	1
Low	1

TOTAL NUMBER OF RECOMMENDATIONS: 2

CRR REFERENCE:

7. Failure to react to changes in legislation

BACKGROUND:

Local authorities have a legal duty to provide a building control service to the public under the Building Act 1984 and associated Building Regulations. This includes a duty to enforce the Act and the Regulations in their jurisdiction and retain ultimate responsibility for decision-making with regards to enforcement action.

The Building Regulations cover how applications should be made for domestic and commercial work, the duties and responsibilities of people involved, the actual technical requirements for each type of application and the timeframe in which local authorities may reject applications. The majority of building work requires consent under the Building Regulations.

Gedling Borough Council (the Council) has also recently introduced a chargeable street naming and numbering policy.

The Council's building control service ensures that newly erected or altered buildings comply with Building Regulations and are safe and fit for people to live and work in. The building control services team works to acknowledge, process and approve applications in line with the Local Authority Building Control (LABC) ISO 9001 registered quality management system (QMS) procedures.

Additionally, development management is the process of pro-actively managing development in a local area to achieve the local planning vision and objectives. It has an emphasis on the pre-application stage and delivering sustainable development and includes the principles of 'place-shaping'.

Development management policies form part of a local authority's local plan. They are a suite of detailed policies intended to ensure that the vision and objectives set out in the local plan are achieved and helping determine which developments should be granted planning permission where site-specific provisions have not been set out in the local plan.

This audit reviewed the effectiveness of the Council's building control and development management service including testing a sample of 10 Full Plan and Building Notice applications and 12 development management applications (out of a total of 1,205 building control and 1,361 development management applications respectively) to check if the required processes and procedures were adhered to and on a timely basis. This included checking applications to ensure that they had been formally approved and that reference was made, where appropriate, to the relevant policies and procedures, particularly when decisions on planning applications were made. We also determined whether the fees charged for building control and development management were appropriate and in line with the Council's Standard Charges document.

GOOD PRACTICE:

We identified the following good practice areas from our audit:

- We assessed a sample of ten building control applications to determine whether they had been appropriately reviewed prior to approval in a timely manner. Within our sample, we noted that all of the applications had received the appropriate level of review within correct timeframes (or extension letters were sent if necessary)

- Should certain aspects of the proposed building work cause concern for those reviewing the application (eg. sewage or environmental works), the Council can provide a conditional approval subject to certain inspections being conducted. Within our sample, where this was applicable, we confirmed that the inspections were subsequently conducted

- We assessed whether the building control applications had been verified to ensure that they comply with the building regulations. We assessed the inspection plan to ensure that the requested inspections were appropriate and had been conducted. No exceptions were noted

- The Council has a dedicated Local Planning Document (LPD) in place which sets out the strategic planning policies to guide and control the overall scale, type and location of development. The plan was adopted in July 2018 and will run through to 2028. The document sets out a set of twelve Aligned Core Strategy Spatial Objectives and against each one, the Council has set out how the LPD will achieve each of these aims

- Policies and procedures with regards to planning and building applications are contained on the Council's website. Furthermore, the LPD contains a set of 71 individual policies which are referred to when planning officers at the Council justify their decisions

- A structure is in place for the Development and Place Team which appropriately outlines the roles and responsibilities for the Development and Place Team. We assessed the qualifications of the Building Control Team and found that each member of the team responsible for inspections held the appropriate qualifications to be able to perform their role

- We assessed a sample of two new street names that were authorised by the Council over the last 12 months and noted that the appropriate fee had been calculated and, in the instance of one of our sample, that appropriate procedures were used to justify why a fee was not charged

- We assessed a sample of planning applications and noted that each of our sample had either been resolved appropriately within the stated time limits (eight weeks for minor works or 13 weeks for major works) or where an extension was required, that this was appropriately applied

- There was adequate oversight of the Development Management Team's performance through dedicated Key Performance Indicators (KPIs) which are reported each quarter to Cabinet.

KEY FINDINGS:

During our review, the following findings were noted;
- For our sample of building control applications, we noted that three of the applications did not have the inspection notes completed on the Uniform system (Finding 1 - Medium)
- The Council does not have internal procedural guidance in place for the building control application process (Finding 2 – Low).

ADDED VALUE

We reviewed data published by the Department for Levelling Up, Housing and Local Communities in relation to the three quarters from July 2021 to March 2022 and benchmarked the Council's performance against both the national average and two councils in the East Midlands. We identified the following themes in relation to the Council's performance:
- The Council granted approval on 89% of applications, one percent more than the national average during the same time period. For comparison, the two Councils we benchmarked against Gedling Borough Council approved slightly more applications during the time period (91% and 93% respectively)
- The Council decided on 87% of all applications within the required time limits, four percent higher than the national average. The two Councils we used to benchmark performance were below Gedling Borough Council's own metric (63% and 82% respectively) highlighting that the Council is effectively resolving applications within the required time limits.

For more information, refer to Appendix I.

CONCLUSION:

We have raised one medium and one low finding with regards to the site inspection notes and formal procedure documentation for applications. Overall, the Council's management of building control and development management is in a strong position. There is an appropriate level of structure in place and the individuals we spoke to clearly understood their roles and responsibilities. Furthermore, a dedicated LDP is in place which sets out the strategic planning policies to guide and control the overall scale, type and location of development. These are clearly referred to when planning officers at the Council justify their decisions.

However, we did note that for three of our building control sample, the inspection notes were not completed within Uniform, however it should be noted that the inspections have taken place for these applications. In addition, while the Building Control Team demonstrated a good understanding of the application process, the Council would benefit from having documented internal procedural notes with regards to the building control process. This would help to reinforce the process and ensure compliance with national regulations. Furthermore, we found that for a select sample of building control applications, there were differences in the quoted fee and the fee that was charged, however management are aware of these differences and have taken appropriate steps to resolve this.

Despite some weaknesses in relation to the design of controls our testing found that the team is operating effectively and benchmarks well compared to national figures. This leads us to conclude that both the control design and effectiveness are Substantial.

DETAILED FINDINGS

RISK: SITE INSPECTIONS ARE CARRIED OUT BY OFFICERS WHO DO NOT HAVE SUFFICIENT KNOWLEDGE OF THE BUILDING REGULATIONS AND OTHER ASSOCIATED LEGISLATION RESULTING IN BUILDING WORKS NOT COMPLYING WITH THE BUILDING REGULATIONS

Ref	Significance	Finding
1.	Medium	**Site Inspections** Site Inspections are required to be carried out as part of the building control process. These occur at the start of the build, during the work and at the end of the work which results in a final inspection and the issue of a completion certificate by the building control team. While the inspections are recommended by the building control team, it is the responsibility of the customer to arrange the relevant inspections. The type of inspections that are carried out depend on the nature of work that is being conducted for the building control application and are carried out by one of three Building Control Surveyors at the Council. The Surveyors can recommend that certain inspections be carried out depending on the nature of the work or if it is required by planning law. Furthermore, should the nature of the work change, then additional inspections can be arranged. We tested a sample of ten building control applications over a 12 month period to determine whether inspections were being carried out and recorded in Uniform. Although in general, evidence is recorded on Uniform that these inspections are being conducted and they are being done by qualified individuals, we found three cases where the inspection notes were not maintained in the Uniform system. The Head of Development and Place and the Principal Building Control Officer informed us that all three related to the same individual and that they were aware there was an issue with regard to the individual using the system effectively, rather than the inspections not being carried out. Should the inspection notes not be completed or of sufficient detail, there is a risk that unsafe buildings are being signed off by the Council and/or that the Council cannot adequately justify its decision making due to a lack of documented information. Not maintaining documentation is also one of the areas that the Local Government and Social Care Ombudsman would review if complaints were made about this.

RECOMMENDATION:

Management should ensure that the inspection notes for building control applications are completed and uploaded to the Uniform system. These should highlight what was conducted during the inspection, if the appropriate work has been conducted and whether any issues or concerns were raised in addition to any other items that the Building Control Surveyors wish to include. Support and training for the Uniform system should be provided for the user to ensure that the inspection notes are completed within Uniform going forward.

MANAGEMENT RESPONSE:

The recommendation is fully supported and further training and support is currently being provided to the relevant Building Control Officer.

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Responsible Officer: Jeremy Barlow, Principal Building Control Officer

Implementation Date: 30 November 2022

DETAILED FINDINGS

RISK: APPLICATIONS RECEIVED BY THE COUNCIL ARE NOT ADEQUATELY REVIEWED BEFORE THEY ARE APPROVED, RESULTING IN INAPPROPRIATE BUILDING DESIGNS OR WORKS

Ref	Significance	Finding
2.	Low	**Procedural documentation** Whilst the Council has extensive public-facing guidance notes and information around building control and development management on its external website, there are no internal procedural guidance notes available to staff to document the processes, timelines and responsibilities of roles relating to building control and development management. The Council's Development and Place Team are responsible for processing planning applications using their planning system, Uniform. Applications will be received via a written letter, an email or through the planning portal. When the application is submitted, the Technical Assistant to the Building Control Team processes the application and allocates it to a relevant Building Control Officer to review. The application is checked to ensure that is complies with the relevant building regulations, in particular the 2010 Building Regulations. Should certain aspects of the proposed building work cause concern for those reviewing the application (eg. environmental or structural concerns) the Council can provide a conditional approval subject to certain inspections being conducted (without these inspections the Council cannot sign off the application). While the members of the Building Control Team demonstrated a good understanding of the necessary regulations, staff would still benefit from having procedural documentation for the building control process. In the absence of documented guidance for staff reviewing and assessing building control applications, there is a risk that the applications are not adequately reviewed and/or that if staff members were to leave the Council, they may take specific knowledge with them making it difficult for others to complete their role

RECOMMENDATION:

Management should introduce procedural guidance for managing the building control and development management processes. This should include, but not be limited to;

- Procedures that a building control/development applications should go through from submission to approval
- Roles and responsibilities within the team for each part of each process
- What should be recorded in the Uniform/other relevant systems
- Expected timeframes for each part of the process
- Outlining the regulations and other appropriate criteria that should be referred to when reviewing applications, how this should be done and how it should be documented.

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MANAGEMENT RESPONSE:

It is accepted that procedure documentation may be useful, particularly for new administrative staff. Most of the processes within the service are however dictated by statute and appropriate management arrangements are in place to ensure that procedures are followed. This is therefore considered to be a 'Low' significance recommendation. It would not be possible to deliver within existing budgets in the short/medium term, if current performance is to be maintained and other service plan actions delivered.

Audit Comment: We note that the Council accepts the risk of not implementing this action.

OBSERVATIONS

BUILDING CONTROL FEES

Building Control Fees

Fees are required to be collected before a building control application can be processed. This is usually conducted as part of the application submission. If an incorrect fee has been provided at application submission or no fee has been provided, then an application cannot be processed.

As part of our testing for building control applications, we assessed whether the correct fees were charged for the work as prescribed within the Building Control Standard Charges sheet. Within our testing, the following was noted:

- **2021/0527** - The fee sheet Excel document showed a £380.32 cost whereas a £317 fee was charged. This application has been subject to amendments in the nature of the work being done and thus an increased fee was required. The fee sheet Excel document was amended in June 2022 with the updated fee to be paid at the completion of the work. A note was included within the relevant file on the Uniform system

- **2021/0349** - There was a difference of £8.45 in the fee calculated and the fee that was paid - Although there is a difference in the fees, this is dependant on the nature of the work conducted and the calculated fee. Furthermore the Clerical Assistant informed us that the Council uses the fee schedule rather than the inspection plan as the basis for the fees which the fee charged is in line with the fee schedule

- **2021/0339** – There was a £40 overpayment from the customer on the Uniform system. The customer has been informed of the overpayment and a note has been left on the Uniform system to remind the Building Control Team of the overpayment.

This is not being raised as a recommendation as these are trivial areas of the building control application process that the Building Control Team are aware of and are in the process of resolving, however this has been flagged for the awareness of management.

INTERNAL KPIS

Internal KPIs

As part of our assessment on the KPIs, we looked at the reporting provided to Cabinet in July 2022. While the Percentage of Minor planning applications processed within eight weeks was slightly lower than the expected target (Performance: 82% against an annual target of 86%), it was noted that this was due to the overall number of cases per officer and demands upon the service remaining high due to Covid-19 having a knock on effect on the service.

This is not being raised as a recommendation due to the reasons stated above and that nationally the Council is performing above the national average with regards to planning applications, however this has been flagged for the awareness of management.

STAFF INTERVIEWED

BDO LLP APPRECIATES THE TIME PROVIDED BY ALL THE INDIVIDUALS INVOLVED IN THIS REVIEW AND WOULD LIKE TO THANK THEM FOR THEIR ASSISTANCE AND COOPERATION.

| Name	Job Title
Mike Avery	Head of Development and Place
Nigel Bryan	Principal Planning Officer
Kevin Cartwright	Principal Planning Officer
Jeremy Barlow	Principal Building Control Officer
Chris Russell	Spatial Data Manager
Pam Woodhouse	Clerical Assistant – Building Control

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APPENDIX I - BENCHMARKING

COMPARISON OF THE COUNCIL'S PERFORMANCE FOR PROCESSING PLANNING APPLICATIONS TO THE AVERAGE OF ALL LOCAL PLANING AUTHORITIES

Percentage of Council applications granted
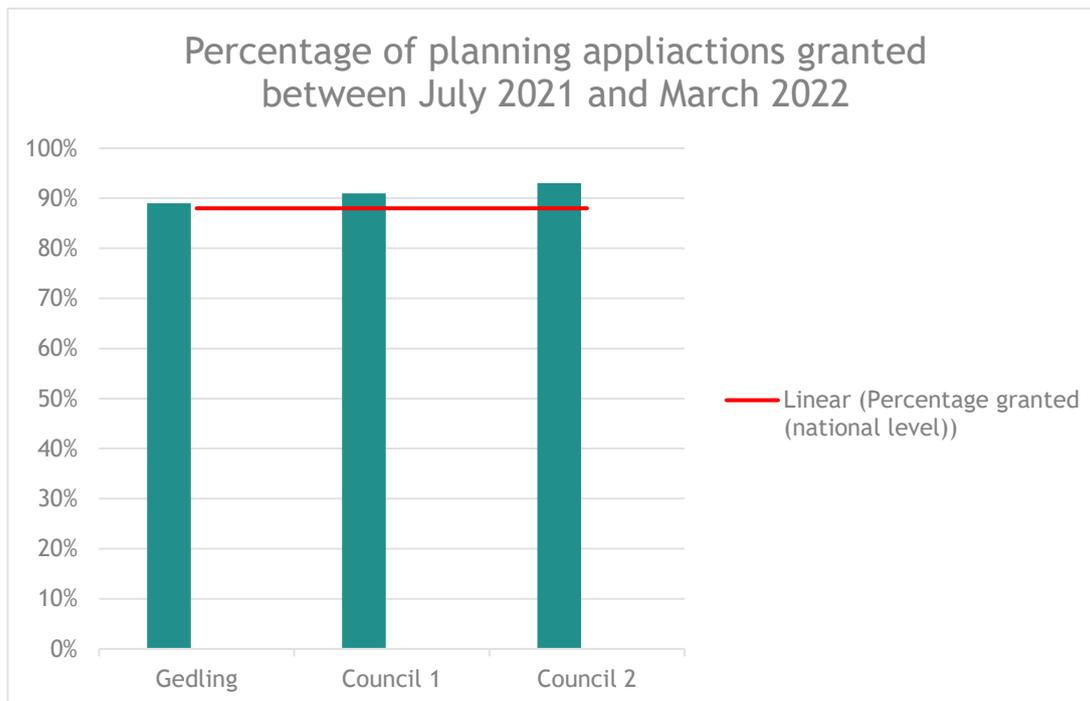
This table shows the number of planning applications granted approval between July 2021 and March 2022. While the Council has approved more than the national average over the same time period (89% and 88% respectively), this was slightly less than the two Councils that we benchmarked the Council against (91% and 93% respectively). While the number of approved applications is slightly lower than the comparison Councils, they are still broadly in line with the national average.

Percentage of applications decided within time
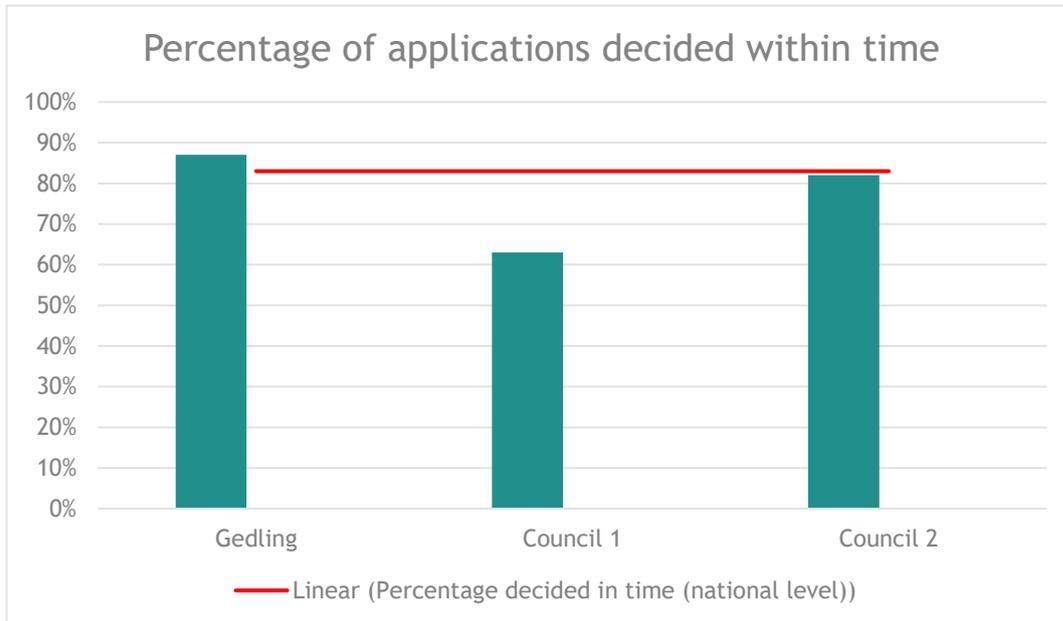
This graph shows the number of applications decided within the required time limits (eight weeks for minor building works and 13 weeks for major building works). The Council has resolved more applications in time when compared to the national average (87% compared to 83%). By comparison, the two Councils we used to benchmark the Council's performance resolved 63% and 82% of applications within time respectively.

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APPENDIX II – DEFINITIONS

LEVEL OF ASSURANCE	DESIGN OF INTERNAL CONTROL FRAMEWORK		OPERATIONAL EFFECTIVENESS OF CONTROLS	
	FINDINGS FROM REVIEW	DESIGN OPINION	FINDINGS FROM REVIEW	EFFECTIVENESS OPINION
Substantial	Appropriate procedures and controls in place to mitigate the key risks.	There is a sound system of internal control designed to achieve system objectives.	No, or only minor, exceptions found in testing of the procedures and controls.	The controls that are in place are being consistently applied.
Moderate	In the main there are appropriate procedures and controls in place to mitigate the key risks reviewed albeit with some that are not fully effective.	Generally a sound system of internal control designed to achieve system objectives with some exceptions.	A small number of exceptions found in testing of the procedures and controls.	Evidence of non compliance with some controls, that may put some of the system objectives at risk.
Limited	A number of significant gaps identified in the procedures and controls in key areas. Where practical, efforts should be made to address in-year.	System of internal controls is weakened with system objectives at risk of not being achieved.	A number of reoccurring exceptions found in testing of the procedures and controls. Where practical, efforts should be made to address in-year.	Non-compliance with key procedures and controls places the system objectives at risk.
No	For all risk areas there are significant gaps in the procedures and controls. Failure to address in-year affects the quality of the organisation's overall internal control framework.	Poor system of internal control.	Due to absence of effective controls and procedures, no reliance can be placed on their operation. Failure to address in-year affects the quality of the organisation's overall internal control framework.	Non compliance and/or compliance with inadequate controls.

RECOMMENDATION SIGNIFICANCE	
High	A weakness where there is substantial risk of loss, fraud, impropriety, poor value for money, or failure to achieve organisational objectives. Such risk could lead to an adverse impact on the business. Remedial action must be taken urgently.
Medium	A weakness in control which, although not fundamental, relates to shortcomings which expose individual business systems to a less immediate level of threatening risk or poor value for money. Such a risk could impact on operational objectives and should be of concern to senior management and requires prompt specific action.
Low	Areas that individually have no significant impact, but where management would benefit from improved controls and/or have the opportunity to achieve greater effectiveness and/or efficiency.

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APPENDIX III - TERMS OF REFERENCE

PURPOSE OF REVIEW:

The purpose of our audit is to review the Council's compliance with the Building Control Regulations and development management policies.

KEY RISKS:

- Applications received by the Council are not adequately reviewed before they are approved, resulting in inappropriate building designs or works

- Building works do not comply with the Building Regulations

- Site inspections are carried out by officers who do not have sufficient knowledge of the Building Regulations and other associated legislation resulting in building works not complying with the Building Regulations

- The Council are unable to collect the appropriate or required level of fees required for building control works

- Development management policies and procedures have been developed without consultation and approval and are not in place or up to date leading to these procedures not being aligned with the Council's core priorities, particularly sustainable environment and vibrant economy.

- Policies and procedures (including the street naming and numbering policy) are not in place or are not up to date. Policies and procedures are not aligned to the Council's core priorities, particularly sustainable environment and vibrant economy.

- Governance structures are not in place/team capacity is inadequate to ensure the timely processing of planning applications

- Planning applications are inadequately identified and/or are not processed within statutory time limits

- Management performance information presented to Boards/Committees is inadequate to provide effective monitoring and/or scrutiny.

SCOPE OF REVIEW:

The following areas will be covered as part of this review:

Building Control:

- Review applications to ensure they have been appropriately reviewed prior to approval/acceptance
- Determine if site inspections were carried out to ensure that works comply with the Building Regulations prior to issue of completion certificates
- Determine whether the correct fees were received by the Council in accordance with its published Scheme of Charges.

Development Management:

- Review the strategies, policies and procedures in place supporting the effective operation of development management
- Review a sample of planning applications and assess whether they were processed within statutory time limits
- Review governance structures within the relevant teams
- Review the management information produced and confirm sufficient levels of monitoring.

APPROACH:

Our approach will be to conduct interviews to establish the controls in operation for each of our areas of audit work. We will then seek documentary evidence that these controls are designed as described. We will evaluate these controls to identify whether they adequately address the risks.

We will seek to gain evidence of the satisfactory operation of the controls to verify the effectiveness of the control through use of a range of tools and techniques.

CRR REFERENCE:

7. Failure to react to changes in legislation

FOR MORE INFORMATION:

Gurpreet Dulay
Gurpreet.Dulay@bdo.co.uk

The matters raised in this report are only those which came to our attention during the course of our audit and are not necessarily a comprehensive statement of all the weaknesses that exist or all improvements that might be made. The report has been prepared solely for the management of the organisation and should not be quoted in whole or in part without our prior written consent. BDO LLP neither owes nor accepts any duty to any third party whether in contract or in tort and shall not be liable, in respect of any loss, damage or expense which is caused by their reliance on this report.

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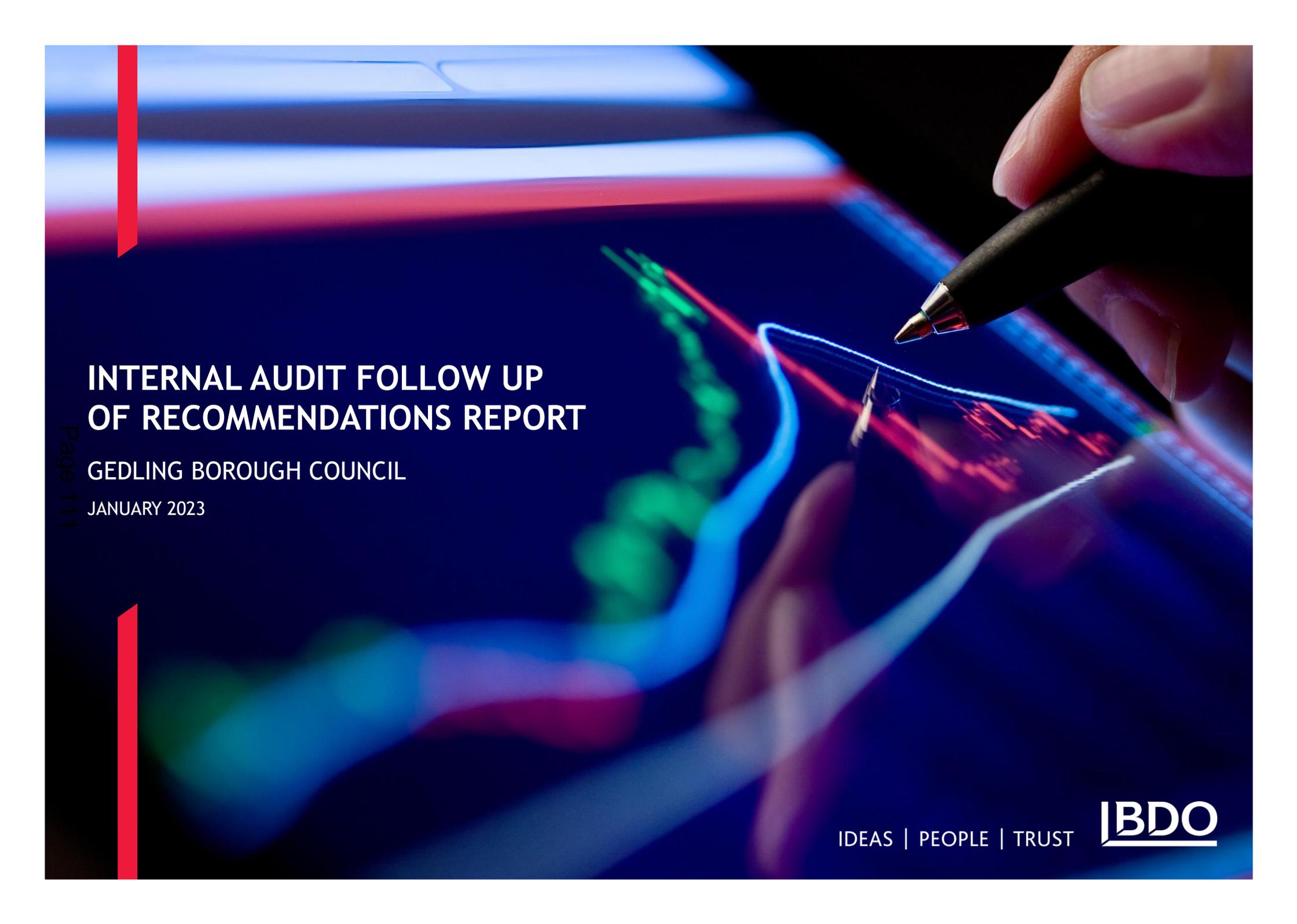
INTERNAL AUDIT FOLLOW UP OF RECOMMENDATIONS REPORT

GEDLING BOROUGH COUNCIL

JANUARY 2023

IDEAS | PEOPLE | TRUST

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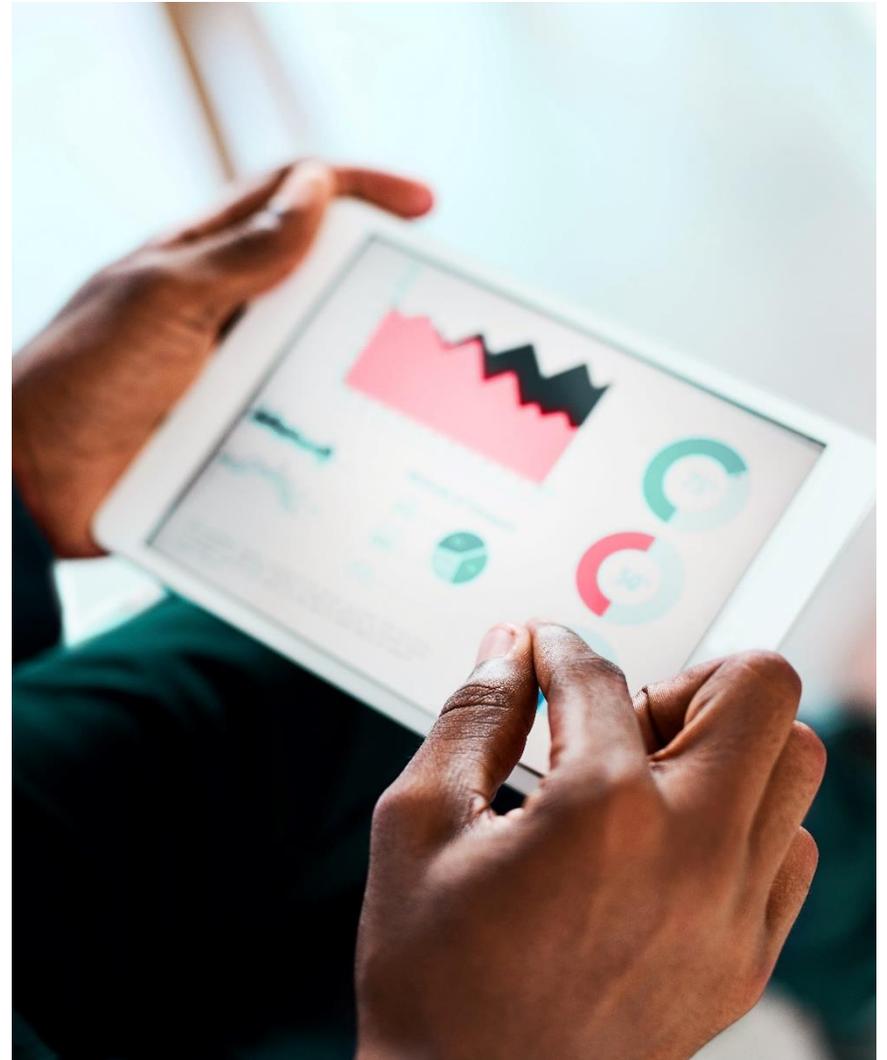
SUMMARY

The tables below split the reports by the year they were issued. The tables on the left summarise the total recommendations raised within the reports, and of these, how many are high, medium or low recommendations. We then follow up on the high and medium recommendations.

The tables on the right display the results of our follow-up process, detailing how many of the followed-up recommendations are complete, in progress, overdue, or were not yet due at the time of follow-up.

2019/20 (LEGACY)

	Total Recs	H	M	L	To follow up	Complete		In progress		Overdue		Not Due	
						H	M	H	M	H	M	H	M
Contracts & Procurements (18/19)	1	-	1	-	1	-	-	-	-	-	-	-	1
Property Investment (18/19)	1	-	1	-	1	-	-	-	1	-	-	-	-
IT General Controls (19/20)	3	-	1	2	1	-	-	-	-	-	-	-	1
Council Tax (19/20)	1	-	1	-	1	-	-	-	-	-	-	-	1
Corporate Governance (19/20)	1	-	1	-	1	-	-	-	1	-	-	-	-
Total	7	-	5	2	5	-	-	-	2	-	-	-	3

2020/21

	Total Recs	H	M	L	To follow up	Complete		In progress		Overdue		Not Due	
						H	M	H	M	H	M	H	M
Sickness Management	1	-	-	1	-	-	-	-	-	-	-	-	-
Council Tax & NNDR	2	-	-	2	-	-	-	-	-	-	-	-	-
Budget Management	2	-	-	2	-	-	-	-	-	-	-	-	-
Main Financial Systems	2	-	-	2	-	-	-	-	-	-	-	-	-

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Category	Total Recs	H	M	L	To follow up	Complete H	Complete M	In progress H	In progress M	Overdue H	Overdue M	Not Due H	Not Due M
Commercialisation	3	1	2	-	3	1	-	-	2	-	-	-	-
Health & Safety	2	-	2	-	2	-	1	-	1	-	-	-	-
Taxi Licensing	3	-	3	-	3	-	-	-	1	-	2	-	-
Total	**15**	**1**	**7**	**7**	**8**	**1**	**1**	**-**	**4**	**-**	**2**	**-**	**-**

JANUARY 2023

Category	Total Recs	H	M	L	To follow up	Complete H	Complete M	In progress H	In progress M	Overdue H	Overdue M	Not Due H	Not Due M
Asset Management	4	-	1	3	1	-	-	-	-	-	-	-	1
Risk Maturity	15	-	14	1	14	-	-	-	-	-	-	-	14
Housing Benefits	1	-	-	1	-	-	-	-	-	-	-	-	-
Sustainable Growth	3	-	1	2	1	-	-	-	1	-	-	-	-
Homelessness & TA	4	-	4	-	4	-	2	-	2	-	-	-	-
Main Financial Systems	3	-	-	3	-	-	-	-	-	-	-	-	-
IT Architecture	3	-	3	-	3	-	-	-	1	-	-	-	2
Environmental Health: Selective Licensing	3	-	2	1	2	-	-	-	-	-	-	-	2
Sustainable environment	3	-	2	1	2	-	-	-	-	-	-	-	2
Total	**39**	**-**	**27**	**12**	**27**	**-**	**2**	**-**	**3**	**-**	**1**	**-**	**21**

JANUARY 20233

Category	Total Recs	H	M	L	To follow up	Complete H	Complete M	In progress H	In progress M	Overdue H	Overdue M	Not Due H	Not Due M
Corporate governance	4	-	3	1	3	-	1	-	-	-	-	-	2

Recruitment and Retention	3	-	2	1	2		-	1	-	-	-	-	-	1
Total	**7**	**-**	**5**	**2**	**5**		**-**	**2**	**-**	**-**	**-**	**-**	**-**	**3**

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SUMMARY

LEGACY RECOMMENDATIONS (2019/20)

Please find below a summary of the status of implementation of recommendations arising from reports issued by the Council's previous internal auditors in 2018/19 and 2019/20 (LEGACY):

▶ Of the 5 outstanding recommendations, all were medium level. 3 were not yet due.

▶ Of the 2 medium and due recommendations, both are in progress and have been assigned new completion dates. These relate to:

- Property Investment, Miscellaneous Properties & Facilities Management (18/19)
- Corporate Governance 19/20.

2020/21

Please find below a summary of the status of implementation of recommendations arising from reports issued in 2020/21:

▶ Of the 15 total recommendations to follow-up, 1 was high, 7 were medium and 7 were low

▶ The 1 high recommendation (Commercialisation) is now complete

▶ Of the 7 medium recommendations:

- 2 related to Health and Safety. Of these, 1 was complete. 1 was in progress and a revised date has been provided
- Of 2 medium recommendations from the Commercialisation review, 1 is complete and 1 is in progress
- Of the 3 medium recommendations from the Taxi Licensing review 1 is in progress and 2 are overdue.
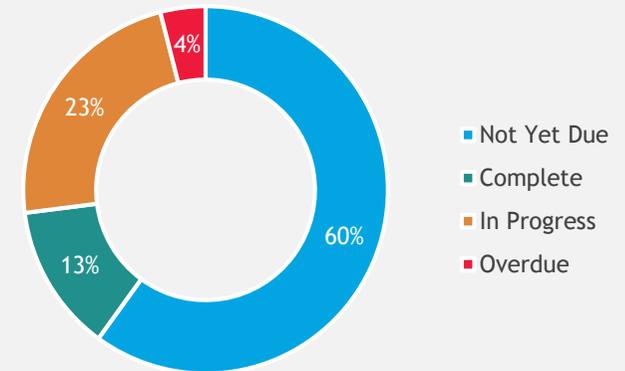
2021/2022

Please find below a summary of the status of implementation of recommendations arising from reports issued in JANUARY 2023:

▶ Of the 39 total recommendations, 27 were medium and 12 were low.

▶ Of the 27 medium recommendations:

- 21 are not yet due

REQUIRED AUDIT COMMITTEE ACTION:

We ask the Audit Committee to note the progress against the recommendations.

Cumulative implementation as at 2022/23

Not Yet Due — 60%
Complete — 13%
In Progress — 23%
Overdue — 4%

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- 1 medium recommendation relating to the Sustainable Growth – Employment and Skills and Asset Management audits is partially complete with steps 1 A-C, 2 and 3 complete and steps 1 D-E in progress
- 2 medium recommendations for the Homelessness and Temporary Accommodation review are now complete. The 2 remaining medium recommendations are in progress and have been assigned revised completion dates
- 1 medium recommendation for the IT Infrastructure review is partially complete with the remaining sub-recommendations in progress.

2022/2023

Please find below a summary of the status of implementation of recommendations arising from reports issued in JANUARY 20233:

▶ Of the 7 total recommendations, 2 were low and 5 were medium.

▶ Of the medium recommendations, 2 are complete and 3 are not yet due:

- 1 medium recommendation from the Corporate Governance review is complete
- 1 medium recommendation from the Recruitment and Retention review is complete
- 3 are not yet due.

Therefore all due recommendations have been completed for 2022/23, which is an improvement in performance.

Overall we are pleased to see progress being made with the majority of recommendations.

RECOMMENDATIONS: COMPLETE

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AUDIT	ACTIONS AGREED	PRIORITY LEVEL	MANAGER RESPONSIBLE	DUE DATE	CURRENT PROGRESS
Commercialisation (19/20)	A) The Council should establish a robust process for market research with evidence retained. See Appendix IV for more detail B) Market research should feed into a structured business case that is taken to Cabinet and scrutinised effectively C) Market research should be undertaken/overseen ensuring the competency of the individual is sufficient and this should be set out in the business case as to why this requirement has been met D) Appropriate mitigating actions for risks identified should be included and reviewed throughout the process to ensure risks are minimised E) Forecasting undertaken should take into account the market research completed with lead times built into the achievement of these forecasted figures and potential market shares F) Targets set should be in realistic proportion to the market size rather than the maximum amount that could be earned. Unless there is specific reason to do so, it should be expected that the market size to be achieved would be low (<10% of the relevant local market) in the first year. Specific reasons could include a limited number of suppliers or specific networks/relationships which mean the Council would be well placed to obtain more of the market	High 🔴	Sales and Marketing Manager	30/09/2022	Management provided detailed narrative on the subsequent work that has been undertaken in relation the pet cremation service, such as ongoing competitor analysis and marketing to promote the service. Quarterly marketing reports go the Senior Leadership Team. A project was undertaken earlier this year to explore the viability of marketing to vets. The service has accepted the findings that that no vet practices were able to take a contract with the service, as they are largely part of national groups and tied into national providers (who also provide additional services including pharmaceutical supplies and clinical waste disposal). The Commercial Tree Team is no longer in operation. Management confirmed that no new commercial activities have been undertaken, but if the Council does set up any in the future it will pay full regard to the recommendation in this report. **IA Comment:** We are satisfied from the evidence obtained that this action is complete.

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	G) Annual target setting should take into account previous year's performance with detailed forecasting completed and evidenced.				
Health & Safety (20/21)	1. A. Service Area Managers should be reminded of their responsibility to ensure risk assessments in their area have been signed-off and are reviewed at the required date B. All mitigating actions which remain outstanding should be identified, the appropriate action undertaken (eg training, purchase of personal alarms) and signed off as complete.	Medium 🟠	Health and Safety Officer	14/08/2022	Due to staff turnover and interim cover arrangements with Bolsover District Council there had not been the capacity to complete this, however, the new Health and Safety Manager was appointed to the Council in October 2022. Managers have been reminded to complete risk assessments and review them regularly, and can provide Quarter 1 and 2 reports evidencing this. **IA Comment:** We confirm that we obtained these reports and this action is completed.
Homelessness and Temporary Accommodation (1) (2021/22)	The Council should work with Broxtowe Borough Council and Rushcliffe Borough Council to produce an updated Homelessness and Rough Sleeping Strategy and ensure that it addresses high local housing costs.	Medium 🟠	Housing and Welfare Support Manager	14/08/2022	The South Notts homelessness and Rough Sleeping Strategy has been completed following a period of consultation earlier in the year. Both Broxtowe and Rushcliffe Borough Councils have approved the strategy. Management is presenting to our Senior Leadership Team at the end of November and hopefully will be presented and agreed by Cabinet in early December. This will then be published onto our website. **IA comment:** We confirm that the Strategy is now available on the website.
Homelessness and Temporary Accommodation (2) (2021/22)	As per the South Nottinghamshire Homelessness and Rough Sleeping Strategy dated 2019-2021 the Council should ensure that clients' assessment of needs are reviewed at regular intervals. The frequency of the regular reviews should be agreed (eg weekly/bi-weekly until any accommodation duty is discharged). Officers should use the inbuilt functionality in the Abritas system to set diary reminders which will prompt officers to update client's case notes, and it will also remind them of the need to contact clients to ensure that the client's	Medium 🟠	Housing and Welfare Support Manager	~~14/08/2022~~ 30/03/2023	Evidence obtained on the website update which will be easier to use and signpost current and new customers to our service but also those relevant partners who can also provide assistance be it guidance, furniture or financial. We have also appointed a Tenancy Liaison Officer who now works closely on a daily/weekly basis alongside the work of the Housing Needs officers to provide ongoing support and review their needs. This supersedes the requirement for diary reminders as this is business as usual for the new post. **IA comment**: We confirm that this is now complete.

	assessment of needs is regularly reviewed and updated.				We acknowledge progress is being made but evidence to sign this as fully complete has not yet been received.
Sustainable growth - employment & skills (1) (2021/22)	1A) The Council should ensure that actions that were assigned to the previous Head of Regeneration and Welfare, and Economic Growth Manager are transferred to appropriate colleagues	Medium ●	CEO	14/08/2022	The regeneration and welfare service plan 2022-23 has been provided. It includes the action code and title, parent action assigned to, due date, progress bar, status and latest note.
	1B) Actions should be reviewed to ensure they are SMART (suitable, measureable, attainable, realistic, timebound), with due dates that are feasible				
	1C) The progress of actions should be reviewed and updated within Pentana to reflect the current state of play investigated				
	2) Regular progress reports should be presented to SLT which includes an overview of the events that have been delivered and those that are upcoming				**IA Comment:** We are satisfied from the evidence obtained that this action is complete.
	3) The performance indicators should be reviewed to ensure they are SMART, with target values assigned.				
IT Architecture (2021/22)	D. The Council should review and update the Data Protection policy	Medium ●	Head of Finance and ICT	30/09/2022	The Data Protection Policy has been updated and was approved by SLT on 21 December 2022. It is now available on the intranet and is also attached. **IA Comment:** We are satisfied from the evidence obtained that this action is complete.
Recruitment and Retention (2022/23)	2. The Establishment List should be sent to Finance at least on a quarterly basis to enable them to update HR on which budgets have been removed to ensure the Establishment List remains up to date.	Medium ●	Head of HR, Performance and Service Planning	30/09/2022	Management confirmed that a meeting was held between HR/ Finance to confirm understanding. An initial meeting has been set up to determine posts to be targeted for scrutiny and then action to determine if to be removed from Establishment List. Six-monthly meetings to be diarised thereafter. **IA Comment:**

					We are satisfied from the evidence obtained that this action is complete.
Corporate Governance (2022/23)	2. The Head of Governance and Customer Services should ensure officers Gifts and Hospitality are reported to the Councils Senior Leadership Team on a quarterly basis as per the Council Gifts and Hospitality Policy and to ensure that the Local Code of Corporate Governance upholds its commitment to Core Principle A 'behaving with integrity, demonstrating strong commitment to ethical values and respecting the rule of law'.	Medium	Head of Governance and Customer Services	31/08/2022	Gifts and hospitality is now reported on quarterly to SLT.
					IA comment:
					We confirm that this action is completed.

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RECOMMENDATIONS: IN PROGRESS

These recommendations have been marked as In Progress as they have not been implemented by their original date; a revised date has been provided.

AUDIT	RECOMMENDATIONS MADE	PRIORITY LEVEL	MANAGER RESPONSIBLE	DUE DATE	CURRENT PROGRESS
Property Investment, Miscellaneous Properties & Facilities Management (18/19)	We will ensure that our plans to put in place a programme of property asset condition surveys are finalised, and the necessary resources are obtained.	Medium 🟠	Property Services Manager	~~30/09/2022~~ 30/03/2023	Management provided the following update: Although condition surveys were commissioned and completed in 2021 for the majority of the Council's portfolio this does not appear to have led to a PPM programme being developed and there is no property management system that captures works undertaken at individual properties. Over the coming months the Condition Surveys will be reviewed to develop a programme of planned preventative maintenance works – the newly appointed Building Services Team Leader will lead on this work. As included in the Resource Request BC there are a number of properties that still require condition surveys – these include the temporary accommodation sites and a number of commercial properties. Costs are being sought and to be confirmed. **IA Comment:** We acknowledge progress is being made and await further evidence in the coming months.
Health & Safety (19/20)	A. The Car Parks Maintenance Policy should be reviewed and updated accordingly. The policy currently requires the street lighting to be inspected four times a year, but they are now only inspected twice yearly. It should be ensured that the current inspection regime is risk assessed and is adequate in its reduced frequency. This policy should then be approved/ ratified accordingly B. A policy for the inspection of Council managed open spaces should be written and approved accordingly	Medium 🟠	Head of Regeneration and Welfare	~~14/08/2022~~ 30/03/2023	Management is currently reviewing the Council's car park policy and will ensure that the Health and Safety aspects are covered in the review. The Building Services Team Leader is to now to oversee the Car Park role. This is intended to ensure that the Car Park role is supported within the Property Team but also ensure that the Building Services Team Leader is able to oversee compliance across the portfolio. The review of car parks should be completed by the end of March and will seek to confirm that a Policy and Procedures are in place for compliance at Car Parks.

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	C. Review whether there are inspection policies available for all Council managed sites, and ensure a consistent approach to the monitoring of inspection processes is undertaken. The HSEPO should look to identify whether service areas are high, medium or low risk in relation to their need to conduct sufficient inspections (for example, open spaces, leisure and transport would be high risk, office based areas would be low risk) D. Ensure that policies developed, in particular relating to Open Spaces, include sufficient processes for addressing any defects noted. Specific time frames and guidance for prioritising work on defects should be included, for example RAG ratings could be used to indicate severity of observed defects.				**IA Comment:** We acknowledge progress is being made and await further evidence in the coming months.
Corporate Governance (19/20)	The Council will put in place a system for declarations of interests to be completed by all staff initially and going forward by all new staff on appointment. All members of staff who have responsibilities for ordering goods and services will be required to confirm their interests annually. Monitoring will be undertaken to ensure that a current declarations of interests is in place.	Medium 🟠	Head of Governance and Customer Services	~~30/09/2022~~ 30/03/2023	Management will take a report to ACSC (as this is a policy affecting staff) in December, this will then be consulted on with final approval expected in Quarter 4. The Head of Governance and Customer Services is currently working on the draft version of the policy and procedure. **IA comment:** Evidence has been requested and is not yet available but management confirmed they will send through shortly.
Commercialisation (19/20)	A) Current viable commercial services should have business plans developed. Details on what should be included in a business plan can be seen at Appendix III. B) Moving forward, business plans should be established for future commercial services once they have been approved by Cabinet C) Business Plans should be reviewed on a periodic basis to ensure the services objectives and targets are appropriate. This should happen no later than 12 months from initial approval for all new business ventures.	Medium 🟠	Head of Environment	~~14/08/2022~~ 30/01/2023	Management reported that: A: there is a Business Case Project Initiation Document [PID] for the Pet Cremation Service which is being monitored on a 2 monthly basis to ensure its profitability. The Commercial tree service has been closed down having been assessed as not profitable. Garden Waste and Trade Waste as transactions long term services have never has a business plan in place but are monitored for profitability annually. B It is currently putting in place a Business Case PID for Pest Control. We have the report and the business plan will shortly follow. C Business plan PIDs are being monitored on a 2 monthly basis to ensure profitability.

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					IA comment: We acknowledge progress is being made and await further evidence in the coming months.
Commercialisation (19/20)	A) A formalised reporting structure should be established for commercial activities with agreed upon reports established which cover financial, operational and performance information. B) Minutes, or at a minimum action logs, should be kept for meetings to ensure an adequate audit trail of monitoring is established and improvement actions are recorded and reviewed.	Medium 🟠	Head of Environment	~~14/08/2022~~ 30/01/2023	Management reported that: A) A reporting structure has been established for commercial activities with agreed upon reports produced by marketing & finance. B) It reviews meeting action logs, are recorded for meetings to ensure an adequate audit trail of monitoring is established and to identify any improvement actions required. **IA comment:** We acknowledge progress is being made but evidence to sign this as fully complete has not yet been received.
Taxi Licensing (19/20)	Update the vehicle inspection checklist used by workshop mechanics when documenting the vehicle inspections by adding in a comments section against each checklist criteria where the mechanic is required to provide a detailed narrative of what was identified during the inspection to substantiate the result. Following each inspection, the checklist should be reviewed and approved by a supervisor to confirm the checklist has been completed to a sufficient standard.	Medium 🟠	Head of Environment	~~14/08/2022~~ 30/01/2023	The vehicle inspection checklist has now been altered and include a comments box to allow further comments to be added. It is also now being countersigned by the senior fitter present. **IA comment:** We acknowledge progress is being made but evidence to sign this as fully complete has not yet been received.
Homelessness and Temporary Accommodation (3) (2021/22)	The Council should pursue formulating a New Licence Agreement with the aim of introducing a daily charge to individuals/households who occupy Bed and Breakfast accommodation. The Council should re-assess internal arrangements and undertake their own spot checks on individuals/households who have spent significant amounts of time in Bed and	Medium 🟠	Housing and Welfare Support Manager	~~14/08/2022~~ 30/03/2023	Management provided the following update: The revised Licence Agreement is awaiting sign off from Legal Services. In relation to spot checks, the Tenancy Support Officer was appointed in 2022 with remit to undertake spot visits to all temporary accommodation placements including those in B&B accommodation. Where issues are raised during these checks a record is entered onto the CRM Abritas System. **IA Comment:**

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	Breakfast accommodation. These checks should be documented.				We acknowledge progress is being made and await further evidence in the coming months.
Homelessness and Temporary Accommodation (4) (2021/22)	The performance indicators should be reconsidered to highlight performance against the new homelessness strategy, and also consider the achievement of the homelessness service objectives. They should also be specific to limit ambiguity. KPIs set should also be achievable and measurable by the Council to ensure that overambitious targets are not set. Performance indicators should allow the service to assess the impact of any new initiatives and should pinpoint areas for improvement. They should be robust, specific and measurable and also provide Elective Members and Senior Management with a critical analysis of the Council's performance in the prevention of homelessness. Performance indicators could cover considerations such as: ▫ Prevention – are fewer people experiencing homelessness for the first time? ▫ Incidence of homelessness – are overall rates of homelessness declining? ▫ Length of stay in system – do people stay homeless for shorter periods of time? ▫ Successful resolution – do people resolve their housing/homeless crisis successfully by maintaining/obtaining permanent housing? ▫ Repeat incidents – are repeat occurrences of homelessness avoided or declining? The Council should give consideration to adopting the following measurable Performance Indicators in order to specifically link into their Service Plan: ▫ Clients average length of stay in Bed and Breakfast accommodation in the last 18 months	Medium	Housing and Welfare Support Manager	~~14/08/2022~~ 30/03/2023	Management reported that PI indicators are normally reviewed annually. There was no Head of Service in post until March 2022 and therefore until she was familiar with the team and its workings, no action has been taken or plan to alter the current indicators. Indicators are also reported to our Senior Leadership Team and they are happy with the current set ones. This area will be reviewed and existing indicators analysed for their suitability and where it is deemed suitable new ones may be set for 2023/24. **IA comment:** We acknowledge progress is being made and await further evidence in the coming months.

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▫ Active number of housing cases

▫ Average housing case per case officer

▫ Average housing case load

▫ Number of interventions realised.

The Council should carry out annual reviews of the key indicators used in the reporting of homelessness prevention to ensure they remain fit for purpose.

IT Architecture (2021/22)		Medium	Head of Finance and ICT	30/09/2022 31/03/2023	

IT Architecture (2021/22)

B. A strategy development workshop should be held to ensure there is adequate input from relevant key stakeholders. This workshop would help facilitate discussion to determine the service requirements of IT over the forthcoming four years (or however long the Strategy will cover)

D. The Council should review and update the Data Protection policy

E. The Information Security policy should be ratified by the Senior Leadership Team and made available to all members of staff

F. The Council should develop a Data Quality policy to set out the Council's approach to improve and maintain a robust data quality process across the Council. Key characteristics of a good quality data plan should include accuracy, validity, reliability, timeliness, relevance, completeness and secured.

Medium

Head of Finance and ICT

30/09/2022
31/03/2023

Management informed us that:

B. The proposed meetings with Chief Officers/Heads of Service envisaged for August/September 2022 did not take place, largely due to other work demands. However, the external review by Meritec of current and future ICT service provision that is presently taking place has included consultation with stakeholders (including departments) and it is likely that any proposals produced following the review will also be consulted on and the review, in turn, should lead to the production of the ICT Strategy. Feedback is obtained from departments after requests for ICT support have been completed. The results of the latest satisfaction survey was 100%.

E. This is not yet complete due to work demands.

F. The Head of HR, Performance and Service Planning has accepted that a Data Quality Policy would be a useful addition but has been unable to commit resources and a timeframe for this due to other priorities. This will be kept under review and a timeframe established should resources become available.

IA Comment:

We acknowledge the progress made and await further updates in the coming months.

RECOMMENDATIONS: OVERDUE

These recommendations have been marked as overdue as they have previously revised their implementation date. Therefore, they have now missed at least two implementation dates.

AUDIT	ACTIONS AGREED	PRIORITY LEVEL	MANAGER RESPONSIBLE	DUE DATE	CURRENT PROGRESS
Taxi Licensing (19/20)	Monthly management reporting should be established for all basic licensing information including metrics such as those detailed in the finding above. The service should determine which of these metrics is most important in terms of monitoring its performance and should set key performance indicators for these metrics, monitoring its performance against each of these in the management reports, including the trend from previous months.	Medium 🟠	Community Protection and Pollution Control Manager	~~14/08/2022~~ 30/03/2023	We contacted management on the 18/10/22 and subsequently sent two further emails. No response received. **IA Comment:** This is incomplete.
Taxi Licensing (19/20)	1. Update the application review checklist to include a specific section to record the result of the check of the NADN database. 2. When completing the check against the NAFN database take a screenshot of the search result to confirm no records have been identified which impact the applicants 'fit and proper person' status and upload these screenshots to the Uniform file. 3. Implement processes to begin contributing to the NAFN database by uploading any instances of license refusals or revocations.	Medium 🟠	Community Protection and Pollution Control Manager	~~14/08/2022~~ 30/03/2023	We contacted management on the 18/10/22 and subsequently sent two further emails. No response received. **IA Comment:** This is incomplete.

FOR MORE INFORMATION:

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Report to Audit Committee

Subject: **Corporate Risk Management Scorecard Quarter 2 2022/23**

Date: **17 January 2023**

Author: **Head of Finance and ICT**

1. **Purpose of the Report**

    To update members of the Audit Committee on the current level of assurance that can be provided against each corporate risk.

Recommendations:
That Members:
• Note the progress of actions identified within the Corporate Risk Register.

2. **Background**

    The current Risk Management Strategy & Framework was last considered and approved by the Cabinet in October 2017.

    The purpose of the Strategy and Framework is to define how risks are managed by the Council. It provides guidance on the processes, procedures, roles and responsibilities for risk, and it sets out the context on how risks are to be managed. It defines the key role for the Audit Committee as providing independent assurance to the Council with regard to the effectiveness of the risk management framework and the associated control environment. This includes the monitoring of the framework and ensuring the implementation of all audit actions.

    The Corporate Risk Register is a key enabler of the Strategy and Framework, and provides assurance on the key risks identified as corporate risks.

    Existing risks identified within both the Council's corporate and operational service risk registers are subject to quarterly review by senior management and on an ongoing basis through the work of Internal Audit.

3. Corporate Risk Register

This approach has meant that some of the risks included within the corporate risk register have been set at a relatively high score with the expectation that as mitigation measures are properly recorded or actions taken, then these risks should start to improve over the coming months. This is not to say that all risks will return to 'green', as mitigation measures can only go so far, and some risks may always be inherently 'red' or 'amber' as the score reflects the potential impact on the Council and the likelihood of that event occurring.

The Corporate Risk Register and supporting comments as at the end of September 2022 are appended to this report, and this includes a summary of all control gaps identified on the Council's Corporate Risk Register at quarter 2. Any significant events or changes to risks identified since September 2022 will be reported appropriately in the quarter 3 update report due to be presented to this committee in March 2023.

The last update of the Corporate Risk Scorecard was presented to Audit Committee on 20 September 2022 which provided the 2022/23 quarter 1 position.

4. Financial Implications

None arising directly from this report.

5. Legal Implications

None arising directly from this report.

6. Equalities Implications

None arising directly from this report.

7. Carbon Reduction/Environmental Sustainability Implications

None arising directly from this report.

8. Appendices

Appendix 1 - Corporate Risk Register Monitoring – Quarter 2, Period Ending 30 September 2022

Appendix 2 - Risk Management Scoring Matrix

Statutory Officer Approval	
Approved by:	**Chief Financial Officer**
Date:	**December 2022**
Approved by:	**Monitoring Officer**
Date:	**December 2022**

Appendix 1 - Corporate Risk Register Monitoring – Quarter 2 – Period Ending 30 September 2022

1	**FAILURE TO PREVENT BUDGET OVERHEATING ONCE THE BUDGET HAS BEEN SET** **Owner: Alison Ball** **Current Risk and Direction of Travel: RED - NO CHANGE to current risk level (maintained at D3 high likelihood, serious impact).** **Definition:** *Shorter term implications of overspending budgets or not collecting as much income as forecasted. This can cause adverse impact on Council balances.* **Key Risk Driver:** Financial Impact **Raw Risk Value:** Serious - £50k - £500k **Corporate Risk Register Outstanding Controls:** A projected net overspend of £192,200 for 2022/23 was reported to Cabinet at Quarter 2 which required a transfer of this sum from Earmarked Reserves to maintain a balanced budget. The overspend was due to number of factors related to the economic downturn and resulting inflationary pressures of which the most significant was the 2022/23 pay award that has now been agreed at an additional cost to the Council of £531,000 If the present budget pressures increase (particularly in respect of utilities costs) or new pressures emerge then budget savings will need to be achieved if these pressures are to be accommodated without the further use of reserves. The risk level was increased at Quarter 1. Whilst it is not necessary at this stage to increase the risk level further, this risk will need to be kept under close scrutiny. Actions completed during quarter 2: • 2022/23 Quarter 2 budget monitoring position prepared for presentation to Cabinet on 3 November 2022.

Actions outstanding:

- Continue to capture details of impact of increasing inflation and interest rates upon Council expenditure and income and reflect significant items in the 2022/23 Quarter 3 Budget monitoring report to Cabinet on 24 January 2023.

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2. FAILURE TO MAINTAIN FINANCIAL INTEGRITY

Owner: Alison Ball

Current Risk and Direction of Travel: RED – NO CHANGE to current risk level (maintained at E4 very high likelihood/major impact £500k to £1m).

Definition:

Affecting the ability of the Council to meet its financial commitments in the longer term.

Key Risk Driver: Financial Impact

Raw Risk Value: Critical - £1m+

Corporate Risk Register Outstanding Controls:

The main financial risk issues as detailed in the 2022/23 Quarter 1 and Quarter 2 reports continue to be relevant and the current assessed risk level is likely to continue until progress with the delivery of the efficiency programme is evident and secured and there is more certainty over the future of local government funding.

Actions completed during quarter 2:

- Efficiency programme update prepared for presentation to Cabinet on 3 November 2022 with efficiencies of £1.169m to be delivered from 2022/23 to 2024/25 with no major changes identified.

- Contracts and procurement training provided to staff by Legal Services on 21 September 2022.

- Governance procedures for the administration of the UK Shared Prosperity Fund have been established and will be reviewed upon approval of the Investment Plan.

- A programme structure for the Levelling Up Fund (Round 2) bid has been devised and will be reviewed if the bid is successful.

Actions outstanding:

- Update the Medium Term Financial Plan to reflect emerging inflationary pressures arising from issues such as the aftermath of the Covid-19 pandemic, the war in Ukraine and the United Kingdom's exit from the European Union.

- Assess any implications arising from the Autumn Statement on 17 November 2022 and the Local Government Finance Settlement expected in December 2022 to inform the 2023/24 budget process to be considered by Cabinet in February.

- Development of a Procurement and Contract Management Strategy to ensure value for money in purchasing.

- Development and implementation of a strategy to maximise current income streams and identify new income opportunities in accordance with all relevant statutory and corporate requirements.

| 3 | **FAILURE TO PROTECT STAFF, INCLUDING HEALTH & SAFETY ISSUES**

Owner: Alison Ball

Current Risk and Direction of Travel: AMBER – NO CHANGE to current risk level (maintained at B3 low likelihood/serious impact)

Definition:

Ineffective systems, processes and equipment that can present danger to individuals or groups of employees.

Key Risk Driver: Health & Safety

Raw Risk Value: Major – Loss of life/major illness

Corporate Risk Register Outstanding Controls:

The 2022/23 programme of inspections will now be undertaken.

Actions completed during quarter 2:

- The new Health and Safety team are now in post.

- The contract for the health and safety software (Assessnet) has been extended and an upgrade is planned.

- A health and safety awareness course has been made available to staff.

- New emergency evacuation procedures for the Civic Centre have been agreed.

Actions outstanding:

- Rollout the new Civic Centre emergency evacuation procedures.

- Provide refresher training to staff on the health and safety software (Assessnet). |
| --- | --- |

4	**FAILURE TO RECRUIT AND RETAIN STAFF, AND MAINTAINING INTERNAL CAPACITY**

Owner: Alison Ball (David Archer)

Current Risk and Direction of Travel: AMBER – NO CHANGE to current risk level (maintained at C3 significant likelihood, serious impact).

Definition:

Associated with the particular nature of each profession, internal protocols, managerial abilities, and sickness levels.

Key Risk Driver: Service Provision

Raw Risk Value: Serious – Significant elements of a service suspended / reduced

Corporate Risk Register Outstanding Controls:

The Annual Governance Statement includes a number of actions for 2022/23 to address control and risk issues concerning workforce capacity. The risk level was increased at Quarter 1 and may rise further in the near future if, for example, funding reductions impact upon the Council's ability to deliver services.

Actions completed during quarter 2:

- The new Waste, Transport and Depot Manager commenced on 2 September 2022.

- A one-off payment of £250 to staff up to Band 7 agreed (paid in October 2022) to help offset impact of cost of living pressures.

Actions outstanding:

- Address the actions for 2022/23 in the Annual Governance Statement to address control and risk issues concerning workforce capacity including monitoring the impact of workforce capacity on the delivery of the Gedling Plan and ensuring compliance with governance requirements.

- Investigate opportunities for the introduction of apprenticeships in areas experiencing particular recruitment issues.

5	**FAILURE TO PROPERLY UTILISE EXISTING ICT, REACT TO TECHNOLOGY CHANGES, AND PREVENT DATA LOSS**

Owner: Alison Ball (Paul Adcock)

Current Risk and Direction of Travel: AMBER – NO CHANGE in current risk level (maintained at C3 significant likelihood/serious impact).

Definition:

The capacity of the Council to deal with the pace / scale of technological change, or its ability to use technology to address changing demands. Challenges over the security, storage and retention of both electronic and manual records, and data.

Key Risk Driver: Objectives

Raw Risk Value: Major – Directorate objectives not met

Corporate Risk Register Outstanding Controls:

There is the potential for disruption to energy supplies over the winter months (blackouts) that could severely impact upon the provision of the ICT service.

Actions completed during quarter 2:

- External third party review of the ICT service to evaluate current service provision and ensure service is adequately resourced (in both numbers and expertise) to meet current and anticipated future demands is ongoing with baseline assessment produced and options analysis underway.

- Public services network (PSN) compliance reviewed by Central Government Cabinet Office and confirmation received that infrastructure is considered sufficiently secure to enable connection to the PSM up to September 2023.

- Further promotion of the cyber security e-learning module made available for staff on the intranet.

Actions outstanding:

- Produce a new IT Strategy following the conclusion of the ICT service review.

8

- Produce a new Digital Strategy (replacing the now expired 2016-2019 version) after the ICT service review has been completed that aligns with the current and new Gedling Plan.

- Consider proposals from AON (the Council's insurance brokers) to strengthen the Council's cyber security arrangements.

- Finalise the cyber risk register as recommended following the internal audit reported to Audit Committee in March 2021.

- Review and update the Information Security Policy.

- The Disaster Recovery Plan needs to be reviewed and updated as necessary including consideration of the location of a second storage area network (SAN).

6	**FAILURE TO PROTECT & UTILISE PHYSICAL ASSETS**
	Owner: Mike Hill (Head of Regeneration and Welfare)
	Current Risk and Direction of Travel: AMBER – NO CHANGE to current risk level (maintained at C3 significant likelihood/serious impact).
	Definition:
	Buildings that are fit for purpose, safe, secure, and meet legislative requirements for fire, asbestos, and water-testing. Land, buildings and other assets to be recorded on a database.
	Key Risk Driver: Health & Safety
	Raw Risk Value: Major – Loss of life / major illness
	Corporate Risk Register Outstanding Controls:
	Actions completed during quarter 2:
	• The general condition surveys of Council Buildings and Suitability and Sufficiency surveys are ongoing.
	Actions outstanding:
	• Complete the asset condition and suitability surveys.
	• Produce a new Asset Management Plan.
	• Review the suitability of temporary accommodation and establish a short and long term maintenance programme.
	• Continue to assess supply chain issues to ensure that the Council has sufficient stock of items required to ensure that its assets are properly maintained and continue to operate as intended.

7	**FAILURE TO REACT TO CHANGES IN LEGISLATION** **Owner: Fran Whyley** **Current Risk and Direction of Travel: AMBER – NO CHANGE to current risk level (maintained at C3 significant likelihood/serious impact).** **Definition:** *Associated with current or potential changes in national or European law which can lead to possible breaches of legislation. Assessing the wider implications of new legislation on both the Council and its residents.* **Key Risk Driver:** Financial Impact **Raw Risk Value:** Major - £500k - £1m **Corporate Risk Register Outstanding Controls:** An outcome to the Brazel case has been reached determining that this should apply to the calculation of leave for part-time (mainly term-time) workers. This is most likely to apply to casual staff at leisure centres and may require changes in process and some additional costs. Actions completed during quarter 2: • No actions completed. Actions outstanding: • Address any financial and other implications from the McCloud pension case and other related legal judgements (see Brazel case summary above). • Conduct reviews of Information Asset Registers.

8	**FAILURE OF CONTRACTORS OR PARTNERSHIP ARRANGEMENTS – CONTRACTUAL BREACHES**
	Owner: Alison Ball
	Current Risk and Direction of Travel: AMBER – NO CHANGE to current risk level (maintained at B3 low likelihood/serious impact).
	Definition:
	Associated with the failure of contractors and partnership arrangements to deliver services or products to the agreed cost and specification.
	Key Risk Driver: Financial Impact
	Raw Risk Value: Serious - £50k - £500k
	Corporate Risk Register Outstanding Controls:
	Actions completed during quarter 2:
	• Corporate contract and procurement training provided to staff by Legal Services on 21 September 2022.
	Actions outstanding:
	• Implementation of the automated contracts register in the procurement system. The system provider is to provide training. A manual version of the contracts register is in place and therefore there are no compliance issues at present.
	• Procurement team (Bolsover DC) to provide further training to staff on procurement processes and support available.
	• Review indemnity clauses in terms and conditions for new contracts to ensure that they reflect the Council's risk appetite.

9	**INABILITY TO DEFEND ONE-OFF CHALLENGES TO A COUNCIL DECISION OR NEW COMPENSATION TREND EMERGES** **Owner: Fran Whyley** **Current Risk and Direction of Travel: GREEN – NO CHANGE to current risk level (maintained at A3 very low likelihood/serious impact).** **Definition:** *Councils are increasingly vulnerable to judicial reviews and new compensation claims.* **Key Risk Driver:** Financial Impact **Raw Risk Value:** Serious - £50k - £500k **Corporate Risk Register Outstanding Controls:** There is a risk that self-employed service providers may successfully challenge their employment status with potential financial costs for the Council as a result. Actions completed during quarter 2: • Work continued to reduce the number of self-employed instructors in Leisure Services by moving to employed status. Actions outstanding: • Continue to assess the employment status of individuals working for the Council to ensure that legislative and corporate requirements are met.

10	**FAILURE TO MAINTAIN SERVICE STANDARDS, CUSTOMER SATISFACTION, AND/OR MEET CUSTOMER EXPECTATIONS**

Owner: Alison Ball (Fran Whyley)

Current Risk and Direction of Travel: GREEN – NO CHANGE to current risk level (maintained at B1 low likelihood, negligible impact).

Definition:

Related to channel shift to more digital on-line services but retaining the availability of face-to-face services. Affecting the competitiveness of the service (in terms of cost or quality) and/or its ability to deliver best value.

Key Risk Driver: Reputation

Raw Risk Value: Major – Adverse national publicity

Corporate Risk Register Outstanding Controls:

Actions completed during quarter 2:

- Monitoring of complaints in terms of number, underlying reasons and other trends continuing.

Actions outstanding:

- Monitor and respond as necessary to the impact upon the Council of potential staffing capacity issues in key areas.

11	**FAILURE TO PREVENT DAMAGE TO THE COUNCIL'S REPUTATION** **Owner: Mike Hill** **Current Risk and Direction of Travel: GREEN – NO CHANGE to current risk level (maintained at B2 low likelihood/minor impact).** **Definition:** *Related to the Council's reaction to a specific event or issue, or generally a downturn in quality of service.* **Key Risk Driver:** Reputation **Raw Risk Value:** Major – Adverse national publicity **Corporate Risk Register Outstanding Controls:** Actions completed during quarter 2: • No outstanding actions. Actions outstanding: • There are currently no outstanding control gaps in the strategic or operational risk registers relating to this corporate risk.

12	**FAILURE TO REACT TO AN ENVIRONMENTAL INCIDENT OR MALICIOUS ACT**

Owner: Mike Hill

Current Risk and Direction of Travel: AMBER – INCREASE in current risk level from B1 (low likelihood, negligible impact) to B3 (low likelihood, serious impact).

Definition:

Council reaction to a natural occurrence e.g. widespread flooding, or other events such as fire and explosions.

Key Risk Driver: Reputation

Raw Risk Value: Major – Adverse national publicity

Corporate Risk Register Outstanding Controls:

Climate change is expected to require businesses (including Councils) and individuals to adapt their behaviour to reduce the potential of extreme weather events and other risks to public health.

Given the potential consequences of an environmental incident or malicious act, it is considered appropriate at this stage to increase the risk level.

Actions completed during quarter 2:

- Arrangements made for Nottinghamshire County Council to provide business continuity training to staff on 24 November 2022.

Actions outstanding:

- Ensure emergency planning arrangements agreed with Nottinghamshire County Council are operating as intended.

- Promote the review and update (as necessary) of business continuity plans.

13	**FAILURE TO REACT TO SOCIO-ECONOMIC TRENDS**
	Owner: Mike Hill
	Current Risk and Direction of Travel: GREEN - NO CHANGE to current risk level (maintained at B2 low likelihood/minor impact).
	Definition:
	Relating to the effects of changes in demographic, residential, or socio-economic trends on the Council's ability to meet its objectives.
	Key Risk Driver: Reputation
	Raw Risk Value: Serious– Adverse regional publicity
	Corporate Risk Register Outstanding Controls:
	Actions completed during quarter 2:
	• No actions completed.
	Actions outstanding:
	• To undertake a 'Visioning' exercise to identify longer term forecasts for socio-economic trends and how these will be reflected in the longer term priorities for the Council to ensure services can meet future needs within available resources.

HIGH RISK AUDIT RECOMMENDATIONS RAISED IN PREVIOUS YEARS BUT NOT YET IMPLEMENTED:

There are no high risk audit recommendations from previous years that have not been addressed and implemented.

HIGH RISK AUDIT RECOMMENDATIONS RAISED IN THIS FINANCIAL YEAR:

There have been no high risk recommendations reported to date during 2022/23.

APPENDIX 2 - RISK MANAGEMENT SCORING MATRIX

Likelihood		1 Negligible	2 Minor	3 Serious	4 Major	5 Critical
Very High	E				2	
High	D			1		
Significant	C			4, 5, 6, 7		
Low	B	10	11,13	3,8,12		
Very Low	A			9		

Impact