

Agenda

Audit Committee

Date: **Tuesday 12 December 2023**

Time: **6.00 pm**

Place: **Council Chamber**

For any further information please contact:

Democratic Services

committees@gedling.gov.uk

0115 901 3844

Audit Committee

Membership

Chair Councillor Kyle Robinson-Payne

Vice-Chair Councillor Sandra Barnes

Councillor Jim Creamer
Councillor Helen Greensmith
Councillor Paul Hughes
Councillor Alison Hunt
Councillor Ruth Strong

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Responsibility of Audit Committee:

Statement of purpose

- a) The Audit Committee is a key component of Gedling Borough Council's corporate governance. It provides an independent and high-level focus on the audit, assurance and reporting arrangements that underpin good governance and financial standards.
- b) The purpose of the Audit Committee is to provide independent assurance to the Council of the adequacy of the risk management framework and the internal control environment. It provides independent review of Gedling Borough Council's governance, risk management and control frameworks and oversees the financial reporting and annual governance processes. It oversees internal audit and external audit, helping to ensure efficient and effective assurance arrangements are in place.

Governance, risk and control

- c) To review the Council's corporate governance arrangements including the Local Code of Corporate Governance.
- d) To review the Annual Governance Statement prior to approval and consider whether it properly reflects the risk environment and supporting assurances, taking into account internal

audit's opinion on the overall adequacy and effectiveness of the council's framework of governance, risk management and control.

e) To consider the council's arrangements to secure value for money and review assurances and assessments on the effectiveness of these arrangements.

f) To consider the council's framework of assurance and ensure that it adequately addresses the risks and priorities of the council.

g) To consider and monitor the effective development and operation of risk management in the council.

h) To monitor progress in addressing risk-related issues reported to the committee.

i) To consider reports on the effectiveness of internal controls and monitor the implementation of agreed actions.

j) To review the assessment of fraud risks and potential harm to the council from fraud and corruption.

k) To consider and monitor the counter-fraud strategy, actions and resources.

Internal audit

l) To approve the internal audit charter defining the role and scope of internal audit.

m) To approve the risk-based internal audit plan, including internal audit's resource requirements, the approach to using other sources of assurance and any work required to place reliance upon those other sources.

n) To make appropriate enquiries of both management and the Head of Internal Audit to determine if there are any inappropriate scope or resource limitations.

o) To consider reports from the Head of Internal Audit on internal audit's performance during the year, including the performance of external providers of internal audit services.

p) To consider the Head of Internal Audit's annual report confirming compliance with auditing standards and the opinion on the overall adequacy and effectiveness of the council's framework of governance, risk management and control - these will assist the committee in reviewing the Annual Governance Statement.

q) To consider summaries of specific internal audit reports as requested.

r) To receive reports outlining the action taken where the head of internal audit has concluded that management has accepted a level of risk that may be unacceptable to the authority or there are concerns about progress with the implementation of agreed actions.

s) To consider a report on the effectiveness of internal audit to support the Annual Governance Statement, where required to do so by the Accounts and Audit Regulations.

t) To support effective communication with the Head of Internal Audit.

External audit

u) To consider the external auditor's annual letter, relevant reports and the report to those charged with governance.

v) To consider specific reports as agreed with the external auditor.

w) To comment on the scope and depth of external audit work and to ensure it gives value for money.

x) To advise and recommend on the effectiveness of relationships between external and internal audit and other inspection agencies or relevant bodies.

Financial reporting

y) To consider and approve the annual statement of accounts. Specifically, to consider whether appropriate accounting policies have been followed and whether there are concerns arising from the financial statements or from the audit that need to be brought to the attention of the Council.

z) To consider the external auditor's report to those charged with governance on issues arising from the audit of the accounts.

Accountability arrangements

aa) To report to those charged with governance on the Committee's findings, conclusions and recommendations concerning the adequacy and effectiveness of their governance, risk management and internal control frameworks, financial reporting arrangements, and internal and external audit functions.

AGENDA

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7	Any other item which the Chair considers urgent	

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MINUTES AUDIT COMMITTEE

Tuesday 19 September 2023

Councillor Kyle Robinson-Payne (Chair)

Councillor Sandra Barnes	Councillor Paul Hughes
Councillor Jim Creamer	Councillor Alison Hunt
Councillor Helen Greensmith	Councillor Ruth Strong

Officers in Attendance: M Hill, D Archer, B Hopewell, A Solley and F Whyley

Guests in Attendance: M Armstrong (BDO), G Dulay (BDO)

16 APOLOGIES FOR ABSENCE AND SUBSTITUTIONS.

None.

17 TO APPROVE, AS A CORRECT RECORD, THE MINUTES OF THE MEETING HELD ON 25 JULY 2023

RESOLVED:

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

18 DECLARATION OF INTERESTS.

None.

19 INTERNAL AUDIT DRAFT ANNUAL REPORT 2022/23

The Internal Auditor introduced a report, which had been circulated in advance of the meeting outlining the Head of Audit Opinion based on the outcome of the internal audit activity completed by the BDO Internal Audit Team in accordance with the approved 2022/23 Internal Audit Plan.

RESOLVED:

To note the report and Head of Internal Audit Opinion for 2022/23.

20 INTERNAL AUDIT PROGRESS REPORT

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 to September 2023.

RESOLVED to:

- 1) Note the Internal Audit Progress Report detailing the delivery of the 2022/23 Internal Audit plan and the commencement of work for the 2023/24 Internal Audit Plan; and
- 2) Note the Workforce Strategy Internal Audit Report.

21 CORPORATE RISK MANAGEMENT SCORECARD QUARTER 1 2022/23

The Chief executive introduced a report, which had been circulated in advance of the meeting, updating members of 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.

22 ANY OTHER ITEM WHICH THE CHAIR CONSIDERS URGENT.

None.

The meeting finished at 7.10 pm

Signed by Chair:
Date:



Report to Audit Committee

Subject: Internal Audit Progress Report

Date: 12 December 2023

Author: Gurpreet Dulay – Internal Audit Partner (BDO)

Purpose

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

Recommendation(s):

THAT:

- 1) **Members to note the progress of the delivery against the 2023/24 Internal Audit Plan, including the Executive Summary for the following audit reports: Project and Programme Management, Health and Safety and Safeguarding.**
- 2) **Members to note the Safeguarding Internal Audit Report.**

1. Background

- 1.1 The Internal Audit Plans for 2023/24 was approved by the Audit Committee on 14 March 2023. The progress report provides a summary update of the work undertaken by BDO for 2023/24 and the schedule in which we anticipate presenting the final reports to the Audit Committee over the year.
- 1.2 BDO have undertaken a review of the Council's Safeguarding arrangements, providing Limited assurance on the control design and control effectiveness.

2. Proposal

- 2.1 Since the last Audit Committee meeting, three reports have been finalised (Project and Programme Management, Health and Safety, and Safeguarding). There is one review for 2022/23 that is in progress (Corruption and Counter Fraud Strategy) where we are working with management to finalise the fieldwork phase of the review. We have also

commenced our fieldwork for the Community Health and Well-being and Generating External Income reviews which we anticipate will be presented at the next Audit Committee in March 2024.

3. Financial Implications

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

4. Legal Implications

4.1 The Accounts and Audit Regulations 2015 require authorities to undertake effective internal audit to evaluate the effectiveness of risk management, control and governance processes. This report provides the annual position of internal audit for 2023/24 and is provided to Committee in accordance with the Council's Constitution and delegations contained therein.

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 - December 2023

7.2 Safeguarding Internal Audit Report



**INTERNAL AUDIT
PROGRESS REPORT**

GEDLING BOROUGH COUNCIL

DECEMBER 2023

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SUMMARY OF INTERNAL AUDIT WORK

INTERNAL AUDIT

This report is intended to inform the Audit Committee of progress made against the 2023/24 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.

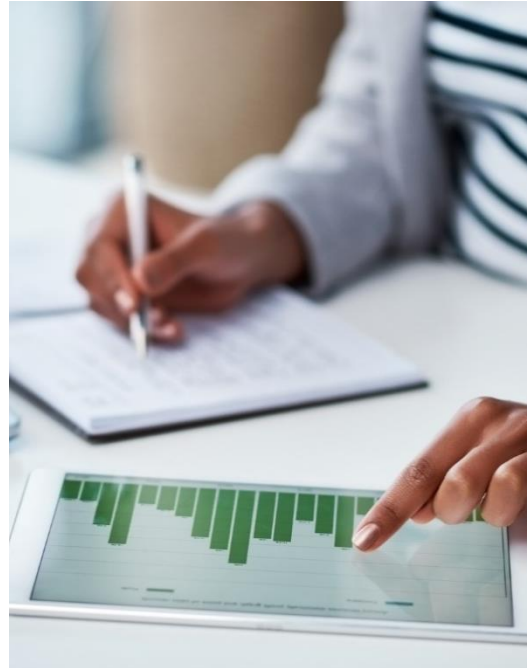
2023/24 INTERNAL AUDIT PLAN

We have made good progress in delivering the 2023/24 audit plan, and we are pleased to present the following reports to this Audit Committee meeting:

- ▶ Safeguarding
- ▶ Project and Programme Management
- ▶ Health and Safety

Fieldwork has been completed or is in progress in respect of the following reviews which will be presented at future committees:

- ▶ Counter Fraud and Corruption Strategy
- ▶ GDPR Information and Governance
- ▶ Community Health and Wellbeing
- ▶ Generating External Income.



REVIEW OF DECEMBER 2023/24 WORK

AUDIT	AUDIT COMMITTEE	PLANNING	FIELDWORK	REPORTING	DESIGN	EFFECTIVENESS
Community Health & Wellbeing (with focus on Leisure Services)	March 2024	✓	✓			
Council Tax/NNDR	September 2023	✓	✓	✓	S	S
GDPR Information & Governance	March 2024	✓				
Generating External Income	March 2024	✓	✓			
Governance & Budgetary Assurance Mapping	July 2024	✓				
Health and Safety	December 2023	✓	✓	✓	M	M
Main Financial Systems	July 2024	✓				
Project & Programme Management	December 2023	✓	✓	✓	S	M
Safeguarding	December 2023	✓	✓	✓	L	L



SAFEGUARDING

EXECUTIVE SUMMARY

CRR REFERENCE: FAILURE TO PREVENT DAMAGE TO THE COUNCIL'S REPUTATION

Design Opinion	● Limited	Design Effectiveness	● Limited
Recommendations	2	2	0



SCOPE

BACKGROUND

- ▶ The term safeguarding refers to an organisation's responsibility to protect people whose circumstances make them particularly vulnerable to abuse, neglect or harm. Safeguarding is a statutory duty and is the responsibility of local authorities and partner agencies
- ▶ District and borough councils do not have the same level of safeguarding responsibilities as unitary or county councils who provide adult's and children's social care services. Borough councils must however work effectively with county councils and other partners in relation to safeguarding. As distinct organisations, they must ensure that effective policies, reporting procedures, training and information recording in relation to safeguarding is in place. Section 11 of the Children Act 2004 places a statutory duty on the Council to make arrangements for ensuring that its functions and services are discharged with regard to the need to safeguard and promote the welfare of children, as well as completing a Section 11 self-assessment every two years. The last time this was completed was May 2021
- ▶ Gedling Borough Council (the Council) have a duty to promote and safeguard the wellbeing of children, young people and vulnerable adults. The Council works in cooperation with Nottinghamshire County Council (the County Council) through the Multi-Agency Safeguarding Hub (MASH), the Nottinghamshire Safeguarding Adults Board (NSAB) and Nottingham Safeguarding Children Partnership (NSCP). The NSAB is not attended by the Council but a variety of group and board meetings are attended to gain safeguarding knowledge. Internally, safeguarding is monitored by the Corporate Safeguarding Board, which is composed of Heads of Service and chaired by the Community Safety Officer. The Chief Executive also attends these meeting and is currently the only member of the Senior Leadership Team (SLT) due to resourcing issues
- ▶ Current global and local events, such as the Ukrainian and Afghan resettlement schemes, changes to the Council's Leisure Strategy and new national requirements for local authorities pertaining to the Domestic Abuse Act 2021 with regard to providing support and accommodation to victims of domestic abuse, has heightened importance of authorities having robust safeguarding practices. A Safe Accommodation Group is attended by the Community Safety Officer to support this
- ▶ All staff are required to complete four safeguarding e-learning modules using materials provided by the County Council on its Learning Pool training system. Department managers are responsible for monitoring training completion, to ensure staff are aware of their responsibilities for detecting and reporting safeguarding incidents. Additional training is provided upon request by departments via methods such as 'toolbox talks'
- ▶ Where a job role involves direct interaction with children or vulnerable adults, they are required to apply for a work-related DBS check as part of the recruitment process. Staff working in leisure centres and other identified higher risk roles are subject to enhanced DBS checks.

AREAS REVIEWED

We reviewed the following areas during the course of this audit:

- ▶ The Council's safeguarding policies for children and young people and vulnerable adults to ensure they were reviewed and approved in within a reasonable timeframe
- ▶ Governance structures to oversee and monitor safeguarding processes and procedures. This oversight includes the clarity and allocation of roles and responsibilities for the safeguarding and reporting to management and Members

- ▶ The minutes and reports presented through various oversight groups within the Council such as the Corporate Safeguarding Board, Domestic Abuse Partnership Board and Nottinghamshire Domestic Homicide Assurance and Learning Group. We also reviewed the Section 11 self-assessment in order to assess whether action plans had been developed and monitored to address the gaps identified
- ▶ The Council’s mapping of its functions to identify key risk areas which is done via assessing the risk of each department and role in relation to safeguarding exposure and responsibilities
- ▶ Whether enhanced DBS checks and DBS checks were obtained and renewed for staff with exposure to vulnerable adults and children
- ▶ The provision of safeguarding training arrangements and the monitoring of completion of the mandatory e-learning modules. We also reviewed the escalation procedures for non-completion of the training modules
- ▶ The safeguarding database, by performing a walk-through of the system, to understand how incidents and referrals are logged by managers and reported by the Community Safety Officer to the County Council and other organisations to investigate
- ▶ Cooperation with other lower tier local authorities in Nottinghamshire, the County Council and other partners through the NSAB and the NSCP to support a consistent and coordinated approach to safeguarding
- ▶ The Council’s identification and monitoring nationally and locally of risks in relation to safeguarding and the plans in place to mitigate these.


AREAS OF STRENGTH

- During our review, we identified the following areas of good practice:
- ▶ The Council’s safeguarding policies for children and young people and vulnerable adults are robust, with a flowchart of actions that staff should take based on the scenario they are presented with. These policies were last updated in May 2023 and were approved by Corporate Safeguarding Group
 - ▶ Although the Council does not systematically tailor training to roles (outside of Leisure Services), it has offered training on safeguarding matters to staff through sessions from Equation, a domestic abuse charity
 - ▶ The Council record all safeguarding concerns on a database, split between live and archived reports. Managers can report any concerns on the database, detailing any relevant information. This triggers an alert to the Community Safety Officer who refers the incident to the County Council or obtains guidance from other agencies about whether the cause needs to be investigated. Only when sufficient evidence and guidance has been received from these discussions the case will be referred to the County Council to investigate or closed on the database
 - ▶ The Community Safety Officer attends countywide meetings on specific safeguarding related matters, such as the Domestic Abuse Partnership Board and the Safe Accommodation Partnership Board. These meetings cover matter that have safeguarding implications, particularly on issues around housing and accommodation which the Council are responsible for. The Community Safety Officer also attends the Complex Needs Panel to contribute on how it can support the needs of children and young people.


AREAS OF CONCERN

Finding	Recommendation and Management Response
<p>Overall training compliance of the four mandatory e-learning modules was only 30.4%. Furthermore, the training approach and content was tailored depending on the level of safeguarding risk to job roles (Finding 1 - High).</p>	<p>a. The Council should contact the County Council to extract a monthly or quarterly report from the Learning Pool system showing which shows the last date that the four mandatory modules were completed by each member of staff. As part of this process, it should investigate whether the compliance rate can be reported with a breakdown of service area. This should be reported to the Corporate Safeguarding Group</p> <p>b. Heads of Service should be given a list of all staff that have not completed the safeguarding modules and/or have not completed modules in the past three years. Heads of Service should then be</p>

		<p>responsible for communicating with line managers to ensure these staff complete the training</p> <ul style="list-style-type: none"> c. The Council should consider whether completion of mandatory training modules is incorporated into the annual staff performance review process d. For roles that have been identified as higher risk, the Corporate Safeguarding Group should assess whether additional budgets should be provided for training to be delivered specific to safeguarding in that role. For instance, the Homelessness Team may benefit from safeguarding training focused on scenarios that they may come across in that role. <p><u>Management Response</u></p> <ul style="list-style-type: none"> a. The Community Safety & Safeguarding Officer will contact the County Council on a quarterly basis to extract quarterly report from the Learning Pool system which shows the last date that the four mandatory modules were completed by each member of staff. The compliance rate will be reported with a breakdown of service area and will be reported to the Corporate Safeguarding Group b. Heads of Service will be given a list of all staff that have not completed the safeguarding modules and/or have not completed modules in the past three years and will be responsible for communicating with line managers to ensure these staff complete the training c. A meeting will be set up with HR & Community Protection to determine how this might be achieved d. Specific Safeguarding training tailored to roles is available via the County Council Learning Pool for staff identified as higher risk. Training is also provided by Equation to cover Domestic Violence training. <p>Target date: 31/03/2024</p>
	<p>The Council have not completed the Section 11 self-assessment that was due in May 2023. A previous self-assessment had been completed in May 2021 but the Council have only recently developed an action plan to implement these actions which is due to be finalised by the Corporate Safeguarding Group in September 2023 (Finding 2 - High).</p>	<ul style="list-style-type: none"> a. The Council should contact the NSCP to ascertain its next steps for completing the May 2023 Section 11 self-assessment b. Once the Section 11 self-assessment has been completed an action plan should be developed, assigning each action to a responsible officer and a target date. This should be monitored by the Community Safety Officer and reported to the Corporate Safeguarding Group quarterly for its oversight of the progress of these actions. <p><u>Management Response</u></p> <ul style="list-style-type: none"> a. On the 17th October HoS/Corporate Safeguarding group are meeting to complete the Section 11 self-assessment b. Once the Section 11 self-assessment has been completed an action plan will be developed and the Community Safety Officer will monitor and report to the Corporate Safeguarding Group quarterly

		<p>for its oversight of the progress of these actions and ensure that the self-assessment is reviewed every two years. Our Safeguarding staff are positioned to attend these meetings on an as required basis. They are formed on an ad hoc rather than a calendarized basis. We are expected to attend.</p> <p>Target date: 31/12/2023</p>
	<p>DBS checks and enhanced DBS checks are not renewed for staff in public facing roles, resulting in the most recent check for some staff being more than 20 years ago. Additionally, there is one member of staff who was employed in May 2023 whose DBS number on the HR Team’s DBS check list is show as ‘Missing’, suggesting that suitable checks may not have been conducted on this employee (Finding 3 - Medium).</p>	<p>a. The HR Team should document its assessment for amending its current DBS policy within its Employee Handbook to assess whether it should introduce a re-review or checking scheme of DBS checks on a periodic basis</p> <p>b. Where DBS certificates are recorded as ‘Missing’ on the HR Team’s ‘DBS Details’ spreadsheet, these should be obtained as a priority matter.</p> <p><u>Management Response</u></p> <p>a. The Council has an adopted policy that defines when and how DBS checks will be made for employees. This is a formal employment policy of the council. It is contained in the employee handbook at appendix 35. The policy is risk based and the process has been defined in the knowledge that other organisations do sometimes operate a recheck regime. The council has elected not to do this, but instead will check once at appointment when it is made. There is no legal requirement to carry out a recheck of DBS disclosures for the posts in our employment. In addition, there is no budget and insufficient resource to apply regular checks of DBS’s.</p> <p>b. The record identified will be examined and where information is available it will be included in the appropriate recording system.</p> <p>Target date: 30/11/2023</p>
	<p>The Council do not attend the NSAB which can lead to communications or messages being missed (Finding 4 - Medium).</p>	<p>The Council should work to ensure that any strategic information cascaded from the NSAB is done so in a timely manner and is reported into the Corporate Safeguarding Board.</p> <p><u>Management Response</u></p> <p>Once it has been discussed whether we should attend these meetings, if it is found that we should attend, a standing item on the Corporate Safeguarding Group will be added to report any communication back to the group to assess how it applies to the Council and any actions it needs to take.</p> <p>Target date: 31/01/2024</p>



Overall the Council have limited controls in place to manage it safeguarding across the organisation and to cooperate with other partners.

Lower tier local authorities have a limited responsibilities for safeguarding in comparison to county and unitary councils but it does have a duty to train staff on safeguarding and ensure background

checks are completed for staff in public facing roles. However, in both of these areas effective processes were not in place and we identified low levels of training compliance (30.4%) of the mandatory e-learning modules. Similarly, while clear procedures were in place to obtain DBS checks for public facing staff in the recruitment process, these were not renewed periodically. This resulted in some staff not having a DBS check for over 20 years.






Furthermore, a key duty of borough and district councils is to cooperate with other partners multi-agency safeguarding meetings. This happens at an operational level, particularly in relation to reporting incidences, but was less robust at a strategic level with the Council not having any representation at the NSAB. This has led to mis-communication and officers responsible for managing safeguarding not being aware of it duties, such as completing the Section 11 self-assessment.

From an internal safeguarding governance perspective, the Council had robust and up-to-date policies in place for safeguarding vulnerable adults and children, and the Corporate Safeguarding Group provided effective oversight and direction on safeguarding matters. For example, in the May 2023 meeting it held extensive discussions on how to ensure manual teams had an opportunity to complete the safeguarding training.

PROJECT & PROGRAMME MANAGEMENT

EXECUTIVE SUMMARY

CRR REFERENCE: FAILURE OF CONTRACTORS OR PARTNERSHIP ARRANGEMENTS - CONTRACTUAL BREACHES

Design Opinion	 Substantial	Design Effectiveness	 Moderate
Recommendations	 0	 1	 1



SCOPE

BACKGROUND

- ▶ Project management is important to all organisations to ensure that the objectives of every project are achieved, and risks are managed through a clear and consistent process
- ▶ Gedling Borough Council (the Council) allocates its projects into a Tier structure based on a matrix, taking into consideration the cost, reputational risks and political significance. Broadly, Tier 1 projects are those with a value over £50,000 and have strategic/political significance. Tier 2 projects are those with a value less than £50,000 but also with strategic/political significance. Business as usual projects are not reviewed at a higher level through the governance structures
- ▶ The Council have developed project management guidance documentation based around Prince2 guidance and is supported by a range of templates. These are provided for initiation to closure/benefits realisation to ensure effective management throughout the project life-cycle
- ▶ Until February 2023, a Programme Board was in place to oversee and manage projects, specifically Tier 1 and some Tier 2 projects. The Programme Board consisted of Senior Leadership Team (SLT) members. To prevent duplication, SLT signs off new project briefs, business cases and project initiation documents and the Programme Board has been disbanded. A Corporate Management Team (CMT) meeting has also been set up, including Heads of Service, to monitor projects once they have started. Usually, two or three projects will be discussed at these meetings
- ▶ In 2023, the Council have not started new projects due to low levels of capital. Therefore, the projects reviewed in this audit were overseen by the Programme Board through to SLT/CMT
- ▶ We previously undertook a Project and Programme Management audit in 2020/21 with a Moderate opinion for both control design and effectiveness. We raised two Medium and one Low finding. These were due to a project not having a fully completed and approved business case/initiation report to Cabinet with the key risks identified, highlight reports to the Programme Board contained insufficient evidence and the action log lacked detail.

AREAS REVIEWED


As part of this audit, we reviewed the following areas:

- ▶ Guidance documentation for project management to confirm these established the governance structure for projects and provided sufficient support to staff on the project initiation, monitoring/management and closure process
- ▶ A sample of Tier 1 and Tier 2 projects to verify a business case/project initiation was created and outlined the project outcomes/objectives
- ▶ Interviewed project managers to ascertain the arrangements for their project for monitoring and managing the project. This included project risk management, performance of contractors and barriers to delivering the project, such as the contractor entering administration
- ▶ The highlight reports project managers issued to the Programme Board to confirm these contain an adequate level of detail and effective scrutiny was taking place
- ▶ The following projects were assessed as part of this review:

- ▶ Arnold Market Place (Tier 1) - the project aims to enhance the Arnold town centre to safeguard the future use of the market, raise the profile of the town centre and support local businesses
- ▶ Temporary Accommodation (Tier 1) -to optimise the use of Council-owned sites and to meet the corporate priority of delivering affordable housing
- ▶ King George V Toilets (Tier 2) - to build a toilet facility for the benefit of park users with improved accessibility for elderly, disabled and children
- ▶ Leisure Management System: Replacement (Tier 2) - to update the self-service facilities within leisure centres across the Council with improved technology for a better user experience.


AREAS OF STRENGTH

- The following areas of good practice were identified:
- ▶ The Council have a project initiation/business case template for project managers to complete and submit to the Programme Board (now SLT or CMT) or Cabinet for approval. The initiation documentation includes a scoring matrix with clear definitions on whether the projects is categorised as Tier 1, 2 or 3. To build upon this, a template for the project brief, identifying project risks, definition and resource implications is available for project managers to complete. These templates support effective identification of the project’s governance and approach from the outset. All templates are available on the Council’s intranet page to ensure they are accessible to project managers
 - ▶ We reviewed four Tier 1 or 2 projects and identified that the project initiation documentation had been completed and approved by the Programme Board or Cabinet in all instances. project outcomes were identified within the Project initiation/business case which was approved by the Programme Board or Cabinet in all instances
 - ▶ The Leisure Management System Project was successfully delivered in September 2022 with a 12-month review process of the system ongoing during our audit. An End Project Review report was submitted to the Programme Board which outlined the final project costs, benefit realisation, lessons learned and outstanding risks. We reviewed the report and confirmed that it provided a robust account on the successful delivery of project objective within the agreed budget
 - ▶ For the King George V project, a fixed rate price was agreed with Healthmatic for a modular build that was transported to the Council, thereby minimising financial risk to the Council. Additionally, 50% of the project costs are payable to the supplier upon satisfactory delivery of the toilet block. As it is low risk, this project is managed by the project manager who meets with the supplier on a regular basis to obtain updates on the build and projected delivery date, with issues escalated through the service area’s governance structure. The project manager informed us that the project performance had been adequate
 - ▶ The Guide to SLT and CMT Meetings delineates the roles and responsibilities of each group, including in relation approving and monitoring projects. While this is not incorporated into the project management PowerPoint guidance, this provides reasonable boundaries and clarity on each group’s role, to prevent duplication. This guide has been shared with Heads of Services and Managers
 - ▶ With the exception of the Arnold Market Place project (see Finding 1), detailed highlight reports were consistently prepared for the Programme Board (now for CMT) for Tier 1 projects providing an update on the project delivery, financial position, legal implications, communications needs and risks. Each highlight report has an overall RAG status for the projects to provide clear indication on its position. We reviewed the August 2023 CMT minutes and noted that there was adequate oversight of project progress
 - ▶ Project risks were identified in the project initiation/business case for each project. To support effective monitoring of risks, there is a section on the highlight reports to capture the ongoing risks, apply a RAG rating and identify the mitigating actions. On each highlight report, any changes to the risk register were recorded in blue font to provide clarity to the Programme Board.


AREAS OF CONCERN

Finding	Recommendation and Management Response
<p>For the Arnold Market Place project (Tier 1), highlight reports were not prepared for the Programme Board in 2022, with the exception of September 2022, due to high staff turnover and a restructure of the project team. We understand that presentation slides were prepared to report on the progress to Members</p>	<p>a. CMT should re-introduce bi-monthly highlight reports for all Tier 1 projects, using a standard template. This should cover: project delivery update, finances, risks, target completion date and any issues that have arisen. It could identify actions to be taken over the next two</p>

	<p>during this period, but these could not be access during our review.</p> <p>Since the dissolution of the Programme Board in February 2023, highlight reports have not consistently been reported to the SLT or CMT (Finding 1 - Medium)</p>	<p>months to ensure that CMT can monitor the delivery of these at the following meeting</p> <ul style="list-style-type: none"> b. As part of the bi-monthly reporting process, highlight reports to be submitted to the project’s Finance Business Partner for review at least two weeks before it is presented to SLT/CMT c. A bi-monthly reporting timetable should be included in the project management guidance documentation identifying when the report should be provided to the Finance Business Partner, the Project Sponsor/Head of Service and SLT/CMT. <p><u>Management Response</u></p> <p>Agreed. The newly established CMT is now receiving Tier 1 highlight reports on a regular basis. We will ensure that these continue to be submitted, including full financial analysis, and minuted appropriately. A reporting timetable will be introduced.</p> <p>Target date: 31/12/2023</p>
	<p>We reviewed the Council’s project management PowerPoint guidance document which establishes its approach and principles to project management, based on Prince2 principles. However, this has not been reviewed and updated since 2017 resulting in some of the content not reflecting current project governance arrangements (Finding 2 - Low).</p>	<ul style="list-style-type: none"> a. The project management guidance PowerPoint should be reviewed and updated (at least annually) to reflect changes in project governance structures and other revisions to the Council’s project management approach b. The updated PowerPoint should be uploaded on the intranet for project managers to access alongside refresher training sessions periodically to share best practice for managing projects. <p><u>Management Response</u></p> <p>Agreed. We will review and update the project management guidance to ensure that it accurately reflects current governance structures and approaches to project management. The training sessions will be held after the guidance is updated.</p> <p>Target date: a. 31/12/2023, b. 31/03/2024</p>


CONCLUSION

Overall the Council have substantial controls for project management, embedded within a clear property management guidance document and templates for consistency. Each project that we reviewed complied with the governance structures, with robust business case that set out the project outcomes, risks, and finances. These were all approved by the Programme Board and/or Cabinet.






However, there has been a change in the governance structures more recently, with the dissolution of the Programme Board and establishment of CMT, who have a more proactive role in overseeing the progress of projects. This has not been reflected in the guidance. Additionally, while the Arnold Market Place project’s initial phase has now been completed, only one highlight report was presented to the Programme Board during 2022. There were verbal updates to the Board, but we would expect formal reporting on the financial position, progress and risks for the project.

Therefore, we have provided Moderate assurance for the control effectiveness.

HEALTH AND SAFETY

EXECUTIVE SUMMARY

CRR REFERENCE: FAILURE TO PROTECT STAFF INCLUDING HEALTH AND SAFETY ISSUES

Design Opinion	 Moderate	Design Effectiveness	 Moderate
Recommendations	 0	 4	 1



SCOPE

BACKGROUND

- ▶ Employers have a legal duty to ensure, as far as is reasonably practicable, the health, safety and welfare of its employees. The Council, are obliged to comply with the Health and Safety at Work Act 1974 to ensure standards are upheld to protect employees and others on its premises. Gedling Borough Council (the Council) has an internal Health and Safety Policy to set out the guidelines and responsibilities of staff, supported by policies focused on health and safety for specific activities.
- ▶ The Joint Consultative and Safety Committee (JCSC) oversees this area and must be consulted with for health and safety matters. It also makes recommendations to the Executive. Operationally, there is a Corporate Health and Safety Group (CHAS) which meets quarterly. This forum actively promotes and encourages a coordinated approach to health and safety within the Council.
- ▶ A Health, Safety and Emergency Planning Manager (HSEPM) and Health and Safety Advisor (HSA) is in position in the Council and are responsible for training and advising officers on their statutory obligations and overseeing health and safety functions across the Council. It expedites this role through inspections and visits to Council-owned properties and sites, supporting on risk assessments and preparing the Health and Safety Annual Report. To coordinate its site inspections and audits, the HSEPM agrees the service areas to be reviewed with the Senior Leadership Team (SLT) at the start of the year, using a risk-based approach.
- ▶ Until October 2022, the Council's health and safety support function was outsourced to Bolsover District Council (BDC). At this date, the HSEPM and HSA joined from BDC to provide an in-house service. In a report to SLT in June 2022, BDC raised some serious concerns around the overall level of health and safety standards across the Council and noted that it no longer had sufficient resources to deliver the service for the Council. There were also concerns identified around the importance of health and safety for managers within their service areas, with a poor culture for health and safety across the organisation. Since joining the Council in October 2022, the HSEPM has developed a health and safety workplan to improve standards across the Council. The delivery of the plan is to be reviewed quarterly.
- ▶ Health and safety incidents and accidents are recorded in the AssessNET system and managers relevant to the service area in question are responsible for investigating them. The HSEPM supports managers with advice and guidance but is not directly responsible for following up on all incidents. Given the wide-ranging remit of their role, they focus on reviewing employee-related cases and RIDDOR reportable cases. Between April and June 2023, there were 56 incidents reported by staff through AssessNET, with three incidents relating to physical harm to an employee. The HSEPM also leads on health and safety training across the Council, providing some training to service areas directly or through procuring external trainers (for specific areas such as manual handling for refuse staff).
- ▶ New starters must complete health and safety training when they join the Council then completing refresher training every three years thereafter.
- ▶ We undertook a review of health and safety at the Council in 2020/21, providing Moderate assurance over the control design and effectiveness. However, there has been significant change primarily through the in-sourcing of the service since this review.

AREAS REVIEWED

As part of this audit, the following areas were reviewed:

- ▶ The Council's corporate Health and Safety policies to confirm these were up-to-date and reflective of its current procedures.
- ▶ A sample of incidents reported through AssessNET to ascertain whether sufficient investigations had been taken by the relevant service area and documented. This included the three physical injuries suffered by staff.
- ▶ A sample of risk assessments developed by different service areas, focusing on those with a heightened health and safety risk due to the nature of the work delivered, to verify these were in place and covered the key risks associated with the activities of the service area. We also assessed whether sufficient controls had been identified, evaluated and monitored to mitigate the risk.
- ▶ The list of contractors used by the Council to ascertain whether sufficient health and safety checks and assurances had been completed for higher risk contractors.
- ▶ The Council's arrangements for risk-assessing and inspecting its sites to ensure these are reviewed in a timely manner and actions are recorded to monitor to completion.
- ▶ CHAS meeting reports and minutes to assess whether there was adequate oversight of health and safety incidents and information.
- ▶ Progress and monitoring of the actions identified in the Health and Safety Workplan to assess whether these are effectively managed to improve the wider health and safety controls.



AREAS OF STRENGTH

The following areas of good practice were identified:

- ▶ The corporate Health and Safety Policy was robust and clear on the responsibilities of service managers and all staff in relation to health and safety. This includes details on how incidents are reported and investigated, managing asbestos, first aid training, managing stress and completing risk assessments. The policy was developed by the HSEPM in January, shortly after they joined the Council, and approved by the Chief Executive. It is available on the intranet to ensure it is accessible to staff.
- ▶ The Council have a series of guidance documents to support staff on ensuring their health and safety in a range of specific circumstances, ie with asbestos, fire safety, managing stress, etc. Although some of these were out of date (see Finding 5). Summaries of each guidance document, plus accident and incident reporting guidance, have been collated into a single document titled 'Arrangements Document', providing clear and effective support to staff in one place.
- ▶ The Leisure Services Team have a set of Pool Technical Operating Procedures and Normal Operating Procedures to support a safe environment for staff and users of the leisure facilities. It also uses the StaffMIS system for bespoke training to leisure staff.
- ▶ A Health and Safety Awareness e-learning training module is provided to staff to complete when they join the Council, then on a three-year cycle thereafter. Heads of Services are responsible for monitoring compliance of their staff however, the HSEPM tracks the scores and completion of the quiz, which staff are required to complete at the end of the module. Between December 2022 and March 2023, 179 staff had completed the quiz. The training module covers key information, such as: how to report incidents, managing accidents and hazards, fire safety, control of substances hazardous to health, etc.
- ▶ The Council conduct cyclical health and safety inspections on its managed sites, using a risk-based approach which dictates the frequency of inspections. The HSEPM assigns a risk-rating to the properties based on the use and activities of the property. These are:
 - High risk - quarterly inspections
 - Medium risk - inspections every six months
 - Low risk - Annual inspections.
- ▶ We reviewed three properties (one from each risk level) to assess whether inspections had been undertaken in line with the Inspections Schedule spreadsheet maintained by the HSEPM. In all instances, the inspection had been conducted at an appropriate frequency and actions identified from the inspection had been completed.
- ▶ There was adequate reporting to CHAS, which consists mainly of heads of service from across the Council, on the number of incidents reported through AssessNET. It also provides a breakdown of the types of incidents. The June 2023 report identified three incidents in the previous quarter relating to employee harm. We followed all three incidents up with the HSEPM and noted that sufficient action had been taken to investigate and implement remedial actions relating to the accidents.



AREAS OF CONCERN

Finding	Recommendation and Management Response
<p>Parks and Street Care risk assessments were out of date and inadequate, with a lack of specificity over the key risks and controls relating to their service activity (Finding 1 - Medium).</p>	<p>a. The Council should provide training to Heads of Service and service managers on developing risks assessments and tailoring these to specific risks that could impact health and safety of staff and the public for the services it delivers. This training should include a demonstration on how to record these on AssessNET with effective and targeted controls</p> <p>b. Heads of Service or service managers should be reminded to update the risks assessments relating to their service area as the review date falls due. A list of all overdue risk assessments should be collated and reported to CHAS monthly</p> <p>c. If there are service areas where risk assessments are consistently overdue and not reviewed, this should be escalated to the Chief Executive or Interim Corporate Services Director.</p> <p><u>Management Response</u></p> <ul style="list-style-type: none"> • Agreed that further training may be required to managers on preparation of risk assessments and this is something we are looking at as part of a wider training offer to managers somewhere between IOSH and more affordable options. • Assessnet already includes an online training tool on how to use Assessnet for risk assessment preparation. That is available for Managers at anytime already. They are also able to access assistance from H&S quickly and easily as and when required. Some low-risk managers are infrequent users so formal training would not be applied sufficiently to be worthwhile. • Heads of Service are already reminded through quarterly CHAS meetings to update risk assessments. We did remove the naming of specific departments from the CHAS briefings but could reintroduce that. • There is a dashboard on Assessnet which records overdue risk assessments which Directors can see, there is also an escalation process with risk assessments so if they aren't reviewed the next up the chain is notified. Assessnet shows overdue tasks as well and email alerts are sent automatically. The system does have the necessary controls, it is however important that managers ensure that those updates are done and when not done there is accountability. • It is also worth noting that whilst the system provides good control, some departments where risk levels are higher sometimes have paper risk assessments

		<p>for specific activities that are not on Assessnet. Whilst we would encourage the central storage and monitoring of risk assessments through assessnet, in some instances there are assessments in place which is key but we acknowledge that some paper based risk assessments were sampled and these were found to be out of date.</p> <p>Target date: a. 30/06/2024, b. 28/02/204, c. As required</p>
	<p>The contractor list, recording whether contractors had sufficient competencies on health and safety and held sufficient insurance cover, had not been updated since November 2021. Additionally, contractor documents demonstrating health and safety arrangements were not held centrally resulting in the HSEPM not having direct access to key documentation (Finding 2 - Medium).</p>	<ul style="list-style-type: none"> a. A central folder should be set up for contractor documentation to be stored in (with sub-folders for each contractor), to ensure there is central oversight from the HSEPM of certification held. This should be accessible to all service managers b. The Interim Corporate Services Director should instruct service managers, potentially through heads of service and the Corporate Management Team (CMT), to ensure up-to-date contractor documentation is stored in the central folder and that the contractor list is updated when new documentation is received or new contractors are appointed c. A column should be added to the contractor list to identify the Council officer responsible for managing the contract to increase the accountability of staff in keeping it up-to-date d. Once a central folder has been set up, all service managers should be sent an email outlining the requirements for updating the contractor list and where the relevant contract documentation should be stored e. Where service areas are consistently failing to update the contractor list or saved contractor documentation in the shared folder, this should be escalated to CMT. <p><u>Management Response</u> Recommendations accepted, it is recognised this needs updating and refreshing with managers. This should part of service planning for next year as I am conscious of capacity for H and S to complete this in 2023/24 given other targets including BCP and EP.</p> <p>Target date: 31/07/2024</p>
	<p>Risk assessment training has not been provided to service managers across the Council since 2019. As there was a variation in quality of risk assessments identified in this review, training to service managers could result in an improvement in the completion of assessments. However, the Council do intend on holding training sessions for service managers in the near future (Finding 3 - Medium).</p>	<ul style="list-style-type: none"> a. The Council should arrange for in-person health and safety training to be provided to service managers and supervisors. The topics for training should be driven by the HSEPM, however, should include risk assessment training b. The Council should consider whether service managers should be included in the attendance for CHAS meetings, to ensure communication is delivered

		<p>directly to service managers on important updates or actions required of them.</p> <p><u>Management Response</u></p> <ul style="list-style-type: none"> • The requirement for training to be in person is very broad, this may not always be appropriate depending on the topic. • Service Managers were originally at CHAS but this was escalated to H of S in order to raise the profile of the actions and ensure cascade of information to Managers and staff. The group is very important in setting the culture and the importance of H and S within the organisation. The new “working better together” meetings can be used to flag up H and S issues at manager level. <p>Target date: 30/04/2024</p>
	<p>There were four incidents (from our sample of eight) where inadequate evidence was retained and attached to AssessNET to demonstrate the investigation of the incident (Finding 4 - Low).</p>	<p>a. Service managers should be informed by the HSEPM to attach evidence and ensure incident files are updated with actions taken to investigate actions</p> <p>b. The HSEPM should document a review of a small sample of incidents each month on AssessNET, setting a minimum number of incidents ie 1%, to ascertain whether sufficient comments and supporting evidence of actions taken to investigate the incidents have been attached. Issues identified from this should be reported to CHAS.</p> <p><u>Management Response</u></p> <ul style="list-style-type: none"> • These recommendations are accepted. It is noted that the evidence was not on AssessNet but the evidence was in existence. There is evidence of reporting and there are quarterly reports to CHAS on incidents etc. • Accident Investigation training will be delivered to managers during 24/25. <p>Target date: 28/02/2024</p>
	<p>Several health and safety guidance documents, relating to the delivery of specific activities, were out of date (Finding 5 - Low).</p>	<p>a. All of the out-dated guidance documents identified in this finding should be reviewed and updated, ensuring they align to current statutory requirements and the Council’s procedures</p> <p>b. Once the guidance documents have been reviewed and updated, they should replace the existing versions on the Council’s intranet</p> <p>c. A guidance or policy log should be maintained in a single document to identify the review dates of each document.</p> <p><u>Management Response</u></p> <p>Recommendations accepted.</p>

		Target date: a. 31/03/2024, b. 31/03/2024, c. 28/02/2024
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CONCLUSION

Overall, the Council have moderate controls in place to manage health and safety following the in-sourcing of the Health and Safety Team in October 2022. The Health and Safety Policy was updated in January 2023 and provided clear direction over the roles and responsibilities of staff and service managers, including outlining the process for reporting and investigation incidents. However, our review of a sample of incidents/accidents identified that evidence of the investigation and outcomes was often not retained on AssessNET to explain the reason why it had been closed. This is the responsibility of the service area. Similarly, the quality and completion of risks assessments varied between service areas.

Reporting of incidents on CHAS was strong to provide an effective overview of the number and types of incidents. Additionally, there were effective processes for conducting inspections of Council-owned sites, using a risk-based approach to direct the frequency of inspection.

Contractor health and safety competency checks, and insurance records were not maintained on the contractor risk, leading to a lack of central oversight.

This leads us to conclude that the control effectiveness was Moderate. Health and safety are the responsibility of service areas, to ensure that staff have suitable equipment and arrangements to support a safe working environment. Therefore, it can often be challenging for consistent application of controls by all services.

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 management and Members.

AUTUMN STATEMENT

The Government announced its Autumn Statement on 22 November 2023 with challenges continuing to face the UK economy, notably that interest rates remain more than three times the Bank of England's consumer price index target of 2%. Consistent interest rate increases since 2021 have supplemented this and the Bank of England have forecast zero growth in the UK economy until 2025.

The Local Government Association wrote to the Chancellor of the Exchequer on 13 October 2023 to warn of the intense financial pressures facing councils. In its letter it identifies three priorities where it consider Government action to be vital:

- ▶ Addressing funding sufficiency and certainty issues faced by councils
- ▶ Taking steps to strengthen the local government workforce
- ▶ Strengthening councils' role in key national policy areas such as housing and net zero.

Some of the key matters raised in the Autumn Statement for local government were:

- ▶ Changes to speed up major planning applications allowing local authorities to recover the cost for administering them if timescales are met
- ▶ £450m allocated to local authority housing fund to deliver 2,400 new homes
- ▶ Increasing the Local Housing Allowance rate to the 30th percentile of local market rents. This is expected to give 1.6 million households an average of £800 of support next year
- ▶ Business rates frozen for small business for a year as well as 75% discount for retail, hospitality and leisure companies
- ▶ 55 local projects awarded a share of nearly £1 billion from Round 3 of the Levelling Up Fund
- ▶ Four new devolution deals across England along with non-mayoral devolution deals with seven counties.

The Government also stated a clear intention to increase productivity in public sector activities by 0.5% each year to bring it in line with the private sector. This, along with the recent establishment of the Office for Local Government (a performance body for Local Government) set out ambitions for the sector to drive efficiencies and new ways of working.

A link to the BDO Analysis of the Autumn Statement, covering key policies announced impacting local government, personal and employment taxes, and other sectors can be seen [here](#).

[Autumn Statement 2023: LGA submission](#)

FOR INFORMATION

For the Audit Committee Members and Senior Leadership Team

LEVELLING-UP AND REGENERATION ACT

The Levelling-Up and Regeneration Act received the Royal Assent in October 2023 supporting communities and local authorities to transform their local areas, putting local residents at the heart of development and building more homes in a way that works for the community. The Act will also seek to boost local services by placing additional requirements on developers to deliver vital infrastructure when building homes.

Among other powers, the Act creates new laws that will transform town centres by giving councils the powers to work directly with landlords to bring empty buildings back into use by local businesses and community groups, breathing life back into empty high streets. It also gives councils the powers to apply a council tax premium of up to 100% on second homes and homes that have been empty for more than one year, a reduction from two years currently.

The Secretary of State for Levelling Up, Housing and Communities, the Rt Hon Michael Gove MP, said in response to the Act receiving its Royal Assent “Our landmark Levelling-Up and Regeneration Act will deliver more homes for communities across the country and unleash levelling up in left-behind places. It will deliver revitalised high streets and town centres. A faster and less bureaucratic planning system with developers held to account. More beautiful homes built alongside GP surgeries, schools and transport links, and environmental enhancement. Communities taking back control of their future with new powers to shape their local area. And our long-term levelling up missions enshrined in law”.

Alongside these changes, the Government expect to publish its response to the National Planning Policy Framework consultation undertaken in December 2022 which will outline how planning policies in England are expected to be applied to deliver right homes in the right places.

The Levelling-up and Regeneration Bill becomes law from 26 October 2023

FOR INFORMATION

For the Audit Committee Members and Senior Leadership Team

BEST VALUE STANDARDS AND INTERVENTIONS

In July 2023 the Government established the Office for Local Government (Oflog) as a new performance body for local government, as part of the Department for Levelling Up, Housing and Communities. Oflog have published a Best Value Standards and Intervention Guide to advise local authorities on best and worst practice against a range of key areas. This guidance identifies seven best value themes which demonstrate effective arrangements. These are summarised as:

- ▶ Striving for continuous improvement, including external challenge from peers and a collective responsibility to improve performance across the sector
- ▶ Effective political and administrative leadership demonstrated by a clear corporate vision, strong financial management and positive behaviours
- ▶ Robust decision-making and scrutiny functions to ensure decision-makers are accountable and consider risk in all its decisions
- ▶ A commitment to promoting transparency, cooperation and trust, and the highest ethical standards underpin the organisation’s culture
- ▶ A strong internal control environment to ensure effective deployment of resources, supported by clear and transparent financial reporting and accountability of budgets. Organisation should also consider its skills and capacity before entering into higher risk projects or companies arrangements
- ▶ Effective service delivery that complies with statutory requirements with transparent and regular reporting to management
- ▶ Collaborative engagement with partners and local communities (including residents) to improve efficiencies and support a co-design of services provided by the organisation.





The guidance provides examples of characteristics employed by best value and worst value local authorities.

Department for Levelling Up, Housing and Communities: Best Value Framework

FOR INFORMATION





For the Audit Committee Members and Senior Leadership Team

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, individual audit meetings and contract reviews have been attended by either the Partner and/or Manager.	
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.	
Quality of Work	Two survey responses have been received in 23/24, with an average score of 4.5/5 for the value added by the audit and the overall audit experience. We will continue to send surveys out to officers with final report.	
Completion of audit plan	The Internal Audit Plan for 23/24 is progressing well, with all fieldwork expected to be complete by the end of March 2024. We have also commenced the planning process for the 24/25 Internal Audit Plan.	

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.

FOR MORE INFORMATION:

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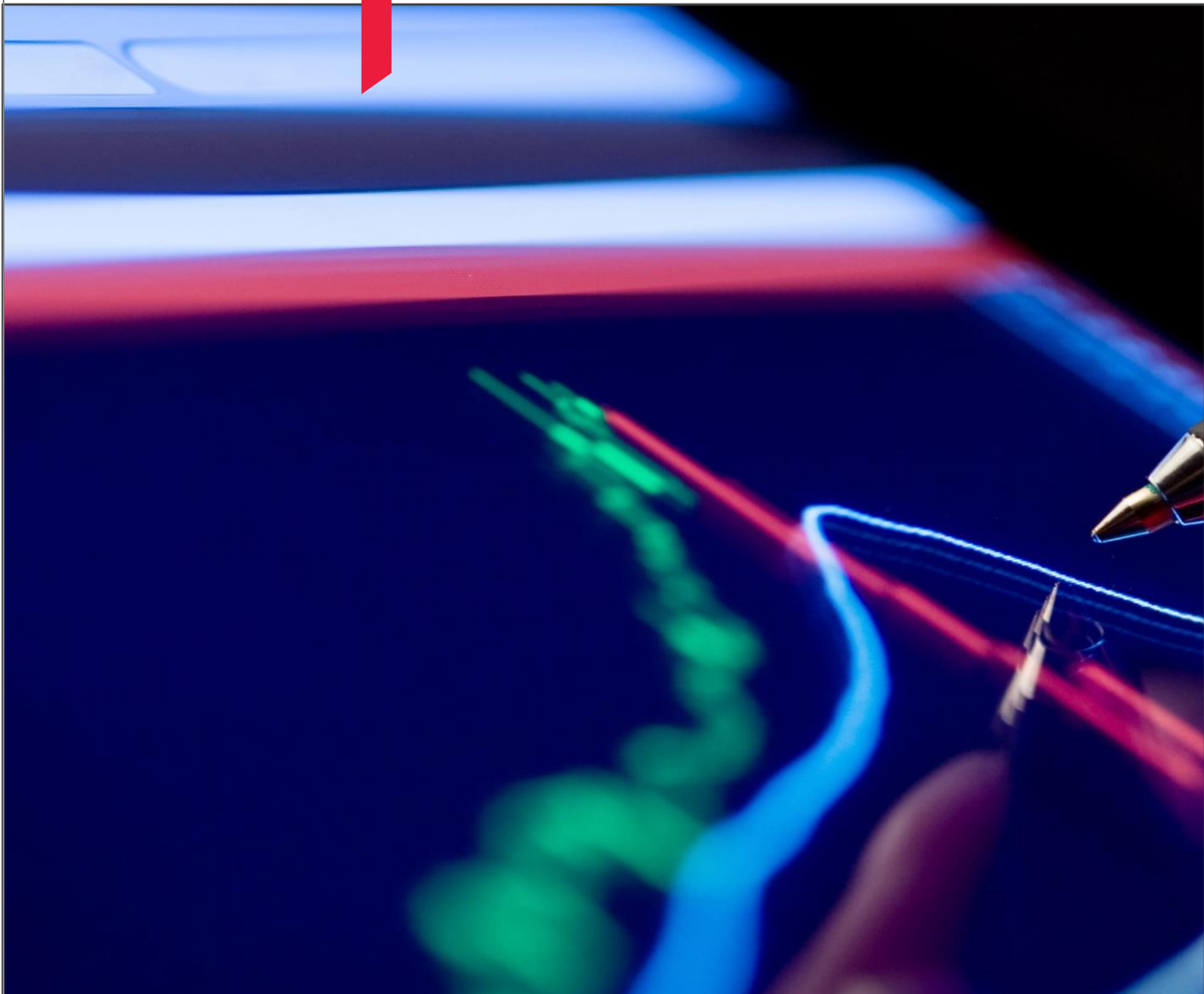
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GEDLING BOROUGH COUNCIL

INTERNAL AUDIT REPORT

SAFEGUARDING
NOVEMBER 2023

Design Opinion	● Limited
Design Effectiveness	● Limited

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DISTRIBUTION

Mike Hill	Chief Executive
Melvyn Cryer	Head of Environment
Kevin Nealon	Community Protection and Pollution Control Manager
Niki Pecal	Community Safety Officer

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.

REPORT STATUS

Auditors:	Faye Orton, Auditor Max Armstrong, Manager Gurpreet Dulay, Partner
Dates work performed:	7 - 16 August 2023
Draft report issued:	22 August 2023, with management responses received in October and the report re-issued in November 2023
Final report issued:	1 December 2023

EXECUTIVE SUMMARY

CRR REFERENCE: FAILURE TO PREVENT DAMAGE TO THE COUNCIL'S REPUTATION

Design Opinion	● Limited	Design Effectiveness	● Limited
Recommendations	● 2	● 2	● 0



BACKGROUND

- ▶ The term safeguarding refers to an organisation's responsibility to protect people whose circumstances make them particularly vulnerable to abuse, neglect or harm. Safeguarding is a statutory duty and is the responsibility of local authorities and partner agencies
- ▶ District and borough councils do not have the same level of safeguarding responsibilities as unitary or county councils who provide adult's and children's social care services. Borough councils must however work effectively with county councils and other partners in relation to safeguarding. As distinct organisations, they must ensure that effective policies, reporting procedures, training and information recording in relation to safeguarding is in place. Section 11 of the Children Act 2004 places a statutory duty on the Council to make arrangements for ensuring that its functions and services are discharged with regard to the need to safeguard and promote the welfare of children, as well as completing a Section 11 self-assessment every two years. The last time this was completed was May 2021
- ▶ Gedling Borough Council (the Council) have a duty to promote and safeguard the wellbeing of children, young people and vulnerable adults. The Council works in cooperation with Nottinghamshire County Council (the County Council) through the Multi-Agency Safeguarding Hub (MASH), the Nottinghamshire Safeguarding Adults Board (NSAB) and Nottingham Safeguarding Children Partnership (NSCP). The NSAB is not attended by the Council but a variety of group and board meetings are attended to gain safeguarding knowledge. Internally, safeguarding is monitored by the Corporate Safeguarding Board, which is composed of Heads of Service and chaired by the Community Safety Officer. The Chief Executive also attends these meeting and is currently the only member of the Senior Leadership Team (SLT) due to resourcing issues
- ▶ Current global and local events, such as the Ukrainian and Afghan resettlement schemes, changes to the Council's Leisure Strategy and new national requirements for local authorities pertaining to the Domestic Abuse Act 2021 with regard to providing support and accommodation to victims of domestic abuse, has heightened importance of authorities having robust safeguarding practices. A Safe Accommodation Group is attended by the Community Safety Officer to support this
- ▶ All staff are required to complete four safeguarding e-learning modules using materials provided by the County Council on its Learning Pool training system. Department managers are responsible for monitoring training completion, to ensure staff are aware of their responsibilities for detecting and reporting safeguarding incidents. Additional training is provided upon request by departments via methods such as 'toolbox talks'

- ▶ Where a job role involves direct interaction with children or vulnerable adults, they are required to apply for a work-related DBS check as part of the recruitment process. Staff working in leisure centres and other identified higher risk roles are subject to enhanced DBS checks.

AREAS REVIEWED

We reviewed the following areas during the course of this audit:

- ▶ The Council's safeguarding policies for children and young people and vulnerable adults to ensure they were reviewed and approved in within a reasonable timeframe
- ▶ Governance structures to oversee and monitor safeguarding processes and procedures. This oversight includes the clarity and allocation of roles and responsibilities for the safeguarding and reporting to management and Members
- ▶ The minutes and reports presented through various oversight groups within the Council such as the Corporate Safeguarding Board, Domestic Abuse Partnership Board and Nottinghamshire Domestic Homicide Assurance and Learning Group. We also reviewed the Section 11 self-assessment in order to assess whether action plans had been developed and monitored to address the gaps identified
- ▶ The Council's mapping of its functions to identify key risk areas which is done via assessing the risk of each department and role in relation to safeguarding exposure and responsibilities
- ▶ Whether enhanced DBS checks and DBS checks were obtained and renewed for staff with exposure to vulnerable adults and children
- ▶ The provision of safeguarding training arrangements and the monitoring of completion of the mandatory e-learning modules. We also reviewed the escalation procedures for non-completion of the training modules
- ▶ The safeguarding database, by performing a walk-through of the system, to understand how incidents and referrals are logged by managers and reported by the Community Safety Officer to the County Council and other organisations to investigate
- ▶ Cooperation with other lower tier local authorities in Nottinghamshire, the County Council and other partners through the NSAB and the NSCP to support a consistent and coordinated approach to safeguarding
- ▶ The Council's identification and monitoring nationally and locally of risks in relation to safeguarding and the plans in place to mitigate these.



AREAS OF STRENGTH

We identified the following areas of good practice:

- ▶ The Council's safeguarding policies for children and young people and vulnerable adults are robust, with a flowchart of actions that staff should take based on the scenario they are presented with. These policies were last updated in May 2023 and were approved by Corporate Safeguarding Group
- ▶ Although the Council does not systematically tailor training to roles (outside of Leisure Services), it has offered training on safeguarding matters to staff through sessions from Equation, a domestic abuse charity
- ▶ The Council record all safeguarding concerns on a database, split between live and archived reports. Managers can report any concerns on the database, detailing any relevant information. This triggers an alert to the Community Safety Officer who refers the incident to the County Council or obtains guidance from other agencies about whether the cause

needs to be investigated. Only when sufficient evidence and guidance has been received from these discussions the case will be referred to the County Council to investigate or closed on the database

- ▶ The Community Safety Officer attends countywide meetings on specific safeguarding related matters, such as the Domestic Abuse Partnership Board and the Safe Accommodation Partnership Board. These meetings cover matter that have safeguarding implications, particularly on issues around housing and accommodation which the Council are responsible for. The Community Safety Officer also attends the Complex Needs Panel to contribute on how it can support the needs of children and young people.



AREAS OF CONCERN

We found:

- ▶ Overall training compliance of the four mandatory e-learning modules was only 30.4%. Furthermore, the training approach and content was tailored depending on the level of safeguarding risk to job roles (Finding 1 - High)
- ▶ The Council have not completed the Section 11 self-assessment that was due in May 2023. A previous self-assessment had been completed in May 2021 but the Council have only recently developed an action plan to implement these actions which is due to be finalised by the Corporate Safeguarding Group in September 2023 (Finding 2 - High)
- ▶ DBS checks and enhanced DBS checks are not renewed for staff in public facing roles, resulting in the most recent check for some staff being more than 20 years ago. Additionally, there is one member of staff who was employed in May 2023 whose DBS number on the HR Team's DBS check list is show as 'Missing', suggesting that suitable checks may not have been conducted on this employee (Finding 3 - Medium)
- ▶ The Council do not attend the NSAB which can lead to communications or messages being missed (Finding 4 - Medium).



CONCLUSION


Overall the Council have limited controls in place to manage it safeguarding across the organisation and to cooperate with other partners.

Lower tier local authorities have a limited responsibilities for safeguarding in comparison to county and unitary councils but it does have a duty to train staff on safeguarding and ensure background checks are completed for staff in public facing roles. However, in both of these areas effective processes were not in place and we identified low levels of training compliance (30.4%) of the mandatory e-learning modules. Similarly, while clear procedures were in place to obtain DBS checks for public facing staff in the recruitment process, these were not renewed periodically. This resulted in some staff not having a DBS check for over 20 years.

Furthermore, a key duty of borough and district councils is to cooperate with other partners multi-agency safeguarding meetings. This happens at an operational level, particularly in relation to reporting incidences, but was less robust at a strategic level with the Council not having any representation at the NSAB. This has led to mis-communication and officers responsible for managing safeguarding not being aware of it duties, such as completing the Section 11 self-assessment.

From an internal safeguarding governance perspective, the Council had robust and up-to-date policies in place for safeguarding vulnerable adults and children, and the Corporate Safeguarding Group provided effective oversight and direction on safeguarding matters. For example, in the May 2023 meeting it held extensive discussions on how to ensure manual teams had an opportunity to complete the safeguarding training.

DETAILED FINDINGS

1 MANDATORY TRAINING COMPLIANCE WAS LOW AND NOT EFFECTIVELY MONITORED OR REPORTED	
TOR Risk:	Clear processes and responsibilities for reporting safeguarding queries are not in place (both in relation to internal staff members and members of the public). Potential safeguarding concerns are not reported, and where appropriate, monitored due to insufficient arrangements
Significance:	 High

FINDING

Organisations have a responsibility to ensure that staff receive training on how to define, identify and report safeguarding concerns. Each department within the Council has different training needs depending on the exposure that staff have to vulnerable adults, young people and children. All public-facing staff are required to complete four mandatory e-learning safeguarding training modules every three years (or more regularly if they are in a high-risk role) which are available on the County Council's Learning Pool. The Community Safety Officer periodically obtains a list of staff that have completed the mandatory training from the County Council which they have compiled into separate documents for each department. For departments that have low completion, they contact the department managers to inform them. Department managers can then access Learning Pool to identify who in the team has not completed the training. Department managers are responsible for monitoring training compliance of their staff and enforcing completion.

Training compliance

We reviewed the training completion rates of the e-learning modules and found:

- Overall completion of the four modules within the past three years was only 30.4%, with completion rates of the individual modules ranging from 26.5% to 32.5%
- There were high levels of training completion of the 'Introduction to Safeguarding' and 'Children and Awareness of Child Abuse and Neglect' modules but these had often been completed more than three years ago with no refresher training completed
- Of the three officers in the Community Safety Team, one officer had not completed any of the four mandatory modules, one officer had only completed one module (more than three years ago), and one had completed three modules.

Additionally, as training compliance is manually recorded on a Microsoft Word document, reviewing compliance for each team is a manual process for the Corporate Safety Officer. As such, while training is discussed in the Corporate Safeguarding Board meetings, there is a lack of reporting and therefore scrutiny on which service areas perform poorly.

Training for higher risk areas

A mapping exercise has been undertaken to assess the level of safeguarding risk associated with each service area. However, at a corporate level, all service areas are required to complete the same four modules, with four optional courses also available on Learning Pool focused on specific safeguarding needs associated with children. The training completion records identify that these are rarely completed. Except for the Leisure Service Team who have a budget for training and a separate training portal, service-specific training is not systematically identified and delivered to staff. Although, we were informed that 'toolbox talks' (team meetings with staff in manual roles) with staff will cover safeguarding, particularly for manual roles.

Staff may not have sufficient and relevant knowledge of safeguarding, including how to identify and report incidents, if they have not completed the training modules or received additional training for higher risk roles.



RECOMMENDATION

- a. The Council should contact the County Council to extract a monthly or quarterly report from the Learning Pool system showing which shows the last date that the four mandatory modules were completed by each member of staff. As part of this process, it should investigate whether the compliance rate can be reported with a breakdown of service area. This should be reported to the Corporate Safeguarding Group
- b. Heads of Service should be given a list of all staff that have not completed the safeguarding modules and/or have not completed modules in the past three years. Heads of Service should then be responsible for communicating with line managers to ensure these staff complete the training
- c. The Council should consider whether completion of mandatory training modules is incorporated into the annual staff performance review process
- d. For roles that have been identified as higher risk, the Corporate Safeguarding Group should assess whether additional budgets should be provided for training to be delivered specific to safeguarding in that role. For instance, the Homelessness Team may benefit from safeguarding training focused on scenarios that they may come across in that role.



MANAGEMENT RESPONSE

- a. The Community Safety & Safeguarding Officer will contact the County Council on a quarterly basis to extract quarterly report from the Learning Pool system which shows the last date that the four mandatory modules were completed by each member of staff. The compliance rate will be reported with a breakdown of service area and will be reported to the Corporate Safeguarding Group.
- b. Heads of Service will be given a list of all staff that have not completed the safeguarding modules and/or have not completed modules in the past three years and will be responsible for communicating with line managers to ensure these staff complete the training.
- c. A meeting will be set up with HR & Community Protection to determine how this might be achieved.
- d. Specific Safeguarding training tailored to roles is available via the County Council Learning Pool for staff identified as higher risk. Training is also provided by Equation to cover Domestic Violence training.

Responsible Officer:


Melvyn Cryer, Head of Environment

Nikki Pekał, Community Safety and Safeguarding Officer

Implementation Date:

31/03/2024

2 A SECTION 11 SELF-ASSESSMENT HAS NOT COMPLETED ON TIME AND THE ACTION PLAN IS NOT IN PLACE TO ADDRESS RECOMMENDATION FROM THE PREVIOUS ASSESSMENT IN MAY 2021

TOR Risk:	The Council has not completed a Section 11 self-assessment and/or does not have an action plan in place to address any gaps identified in the self-assessment
Significance:	 High

FINDING

Section 11 of the Children Act 2004 places duties on a range of organisations and individuals to make arrangements for ensuring that their functions, and any services that they contract out to others, are discharged with regard to the need to safeguard and promote the welfare of children. To meet the statutory requirements, organisations that form part of the NSCP should complete a Section 11 self-assessment every two years to identify any gaps in processes and procedures that support safeguarding and welfare of children. It is expected that an action plan should be developed for each organisation based on its self-assessment.

The Council last completed its Section 11 self-assessment in May 2021, with another assessment due in May 2023. However, this has not yet been completed. We were informed by the Community Safety Officer and Head of Environment that they were unaware that the self-assessment was due.

Furthermore, while we were informed that progress has been made to address the actions from the self-assessment in 2021, the Council have not formally tracked the progress of each action and reported it to the Corporate Safeguarding Group. It has recently prepared an action tracker assigning each action to a responsible officer with a target date for completion which is due to be presented to and approved by the Corporate Safeguarding in September 2023. However, this is more than two years after the self-assessment was completed.

There was a lack of ownership and communication over the completion and implementation of the Section 11 self-assessment, leading to the assessment not being completed for more than two years. This could result in the Council not meeting its obligations as part of the NSCP.

RECOMMENDATION

- The Council should contact the NSCP to ascertain its next steps for completing the May 2023 Section 11 self-assessment
- Once the Section 11 self-assessment has been completed an action plan should be developed, assigning each action to a responsible officer and a target date. This should be monitored by the Community Safety Officer and reported to the Corporate Safeguarding Group quarterly for its oversight of the progress of these actions.

MANAGEMENT RESPONSE

- On the 17th Oct HoS/Corporate Safeguarding group are meeting to complete the Section 11 self-assessment
- Once the Section 11 self-assessment has been completed an action plan will be developed and the Community Safety Officer will monitor and report to the Corporate Safeguarding Group quarterly for its oversight of the progress of these actions and ensure that the self-assessment is reviewed every two years. Our Safeguarding staff are

positioned to attend these meetings on an as required basis. They are formed on an ad hoc rather than a calendarized basis. We are expected to attend.

Responsible Officer:	Melvyn Cryer, Head of Environment Nikki Pekal, Community Safety and Safeguarding Officer
Implementation Date:	31/12/2023

3 DBS CHECKS ARE NOT RENEWED AFTER THREE YEARS

TOR Risk: The Council has not mapped sufficiently its functions to identify risk areas in relation to safeguarding and has not implemented adequate controls (eg. Enhanced DBS checks in recruitment) to mitigate safeguarding risks

Significance:  Medium

FINDING

DBS checks are background checks for unspent criminal convictions. These checks are a method for assessing the suitability of staff to work in areas where they may be in contact with vulnerable adults or children. The Council undertake DBS checks on staff, where they are in a public facing role, as part of the recruitment process. DBS certificates are not retained beyond six months after the recruitment process but the HR Team maintain a list of all staff with DBS certificates and their certificate number. Some staff are subject to an enhanced DBS check where they are in a higher risk role. The HR Team maintain a separate list of roles and staff that require enhanced DBS checks.

While DBS certificates do not have an expiry date, it is considered standard practice for DBS checks to be renewed every three years at a minimum. However, the Council do not proactively monitor whether DBS checks are renewed or require staff to renew these. As a result, there are active public-facing staff that, according to the HR records, who have not had a DBS check since 2003. Additionally, there was one employee that joined in 2023 whose DBS certificate was recorded on the HR Team's list as 'Missing' indicating that the Council were unable to confirm that they had a valid DBS certificate.

Furthermore, we reviewed eight roles where an enhanced DBS check is required to assess whether the post holder had their enhanced DBS check. We found:

- There were five instances where the postholder had not had their enhanced DBS check in the past three years. These most recent certificates for these staff ranged between seven and 22 years old.

There is a risk that the Council are not aware of any changes to an employee's conviction status/record if DBS checks are not monitored and renewed. This could cause result in unsuitable staff being placed in roles where they have contact with vulnerable adults or children.

RECOMMENDATION

- The HR Team should document its assessment for amending its current DBS policy within its Employee Handbook to assess whether it should introduce a re-review or checking scheme of DBS checks on a periodic basis
- Where DBS certificates are recorded as 'Missing' on the HR Team's 'DBS Details' spreadsheet, these should be obtained as a priority matter.

MANAGEMENT RESPONSE

- The Council has an adopted policy that defines when and how DBS checks will be made for employees. This is a formal employment policy of the council. It is contained in the employee handbook at appendix 35. The policy is risk based and the process has been defined in the knowledge that other organisations do sometimes operate a recheck regime. The council has elected not to do this, but instead will check once at appointment when it is made. There is no legal requirement to carry out a recheck of

DBS disclosures for the posts in our employment. In addition, there is no budget and insufficient resource to apply regular checks of DBS's.

- b. The record identified will be examined and where information is available it will be included in the appropriate recording system. Timescale: 30 November 2023.

Responsible Officer:	Francesca Whyley, Interim Corporate Services Director
Implementation Date:	30/11/2023

4 THE COUNCIL DO NOT ATTEND NSAB MEETINGS RESULTING IN A LACK OF CLEAR COMMUNICATION

TOR Risk:	The Council does not work effectively with the NSAB and NSCP Board, particularly in relation to serious case reviews. The Council does not seek assurance where relevant over the effectiveness of the joint boards and information of the inter-group work is not cascaded to appropriate safeguarding employees
Significance:	● Medium



FINDING

As providers of adult and children's social care the County Council are primarily responsible for investigating safeguarding reports or concerns. However, safeguarding is a multi-agency matter and therefore, the NSAB and NSCP have been established to support cooperation across local authorities and other agencies. The aim of this is to communicate information and develop a coordinated approach towards managing safeguarding. As a Tier 2 partner that does not have its own children's services, the Council's responsibility for safeguarding is lower than a Tier 1 partner. However, it does need to be aware of safeguarding issues, strategies and policies relating to the Borough.

The Council do not have any representatives that attend the NSAB meetings. It has been agreed for the Chief Executive of Broxtowe Borough Council to attend and report information back to the other lower tier local authorities in Nottinghamshire through its Chief Executives Forum. However, we were informed that this can result in communication challenges and lead to information from the NSAB not being disseminated down to the Community Safety Team. For instance, the Community Safety Officer was not informed that the Section 11 self-assessment was due in May 2023 and consequently, this has not been done (see Finding 2).

There is a risk that a coordinated approach with the County Council and other agencies is not in place if the Council do not attend the NSAB which is the main forums for overseeing safeguarding in the county. The Community Safety Officer has a good network within other authorities which supports effective processes for reporting safeguarding incidences, but strategic conversations are usually held within the NSAB and NSCP.



RECOMMENDATION

The Council should work to ensure that any strategic information cascaded from the NSAB is done so in a timely manner and is reported into the Corporate Safeguarding Board.



MANAGEMENT RESPONSE

Once it has been discussed whether we should attend these meetings, if it is found that we should attend, a standing item on the Corporate Safeguarding Group will be added to report any communication back to the group to assess how it applies to the Council and any actions it needs to take.

Responsible Officer:	Melvyn Cryer, Head of Environment
Implementation Date:	31/01/2024

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.

APPENDIX II - TERMS OF REFERENCE



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:

- ▶ The Council does not have approved and understood safeguarding policies which comply with statutory requirements
- ▶ Clear processes and responsibilities for reporting safeguarding queries are not in place (both in relation to internal staff members and members of the public). Potential safeguarding concerns are not reported, and where appropriate, monitored due to insufficient arrangements
- ▶ The Council has not mapped sufficiently its functions to identify risk areas in relation to safeguarding and has not implemented adequate controls (e.g. Enhanced DBS checks in recruitment) to mitigate safeguarding risks
- ▶ Groups responsible for monitoring internal processes do not have a clear purpose and do not proactively seek assurance that adequate safeguarding controls are in place and operating effectively
- ▶ The Council does not work effectively with the NSAB and NSCP Board, particularly in relation to serious case reviews. The Council does not seek assurance where relevant over the effectiveness of the joint boards
- ▶ The Council has not completed a Section 11 self-assessment and/or does not have an action plan in place to address any gaps identified in the self-assessment.



SCOPE & APPROACH

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

- ▶ Review if the Council's safeguarding policies/plans for children and vulnerable adults are in place and have been reviewed in the last 12 months. We will review the governance arrangements in place and assess whether the processes are being consistently followed and documented. We will also review whether the roles and responsibilities are clear for the Safeguarding function, the Board and relevant sub-committees
- ▶ Review the minutes and any periodic reports presented through internal oversight groups including the section 11 self-assessment and assess whether the reports are sufficiently detailed and actions are recorded, and whether these actions are subsequently followed-up to ensure adequate governance arrangements are in place
- ▶ Obtain evidence of Council mapping its functions to identify key risk areas and select a sample of these to verify that the internal assurance is sought from these areas that adequate controls are in place
- ▶ Review whether the Council has arrangements in place to provide training to employees dealing with processes relating to safeguarding of children and vulnerable adults. We will also review how the training compliance rate is monitored and reported to senior management
- ▶ Understand how incidents and referrals are logged by performing a walk-through of the Council's system, and understand how the Council seeks assurance that referrals have been effectively dealt with
- ▶ Review the adequacy of the processes in place to inform other stakeholders of safeguarding concerns and/or incidents. Additionally, we will review if

the Council has assessed the impact of Covid-19 with regards to its ability to identify and report safeguarding concerns

- ▶ Review whether the Council continually identifies and monitors nationally and locally identified risks in relation to safeguarding and put plans in place to mitigate these

The scope of the review is limited to the areas documented under the scope and approach. All other areas are considered outside of the scope of this review. 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.

In delivering this review BDO may need to observe and test confidential or personal identifiable data to ascertain the effective operation of controls in place. The organisation shall only provide the Shared Personal Data to BDO using secure methods as agreed between the parties. BDO will utilise the data in line with the Data Protection Act 2018 (DPA 2018), and the UK General Data Protection Regulation (UK GDPR) and shall only share Personal Data on an anonymised basis and only where necessary.

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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Report to Audit Committee

Subject: Internal Audit Follow Up Report

Date: 12 December 2023

Author: Gurpreet Dulay – Internal Audit Partner (BDO)

Purpose

To summarise the progress of implementation of recommendations from Internal Audit reviews raised and previously reported to the Audit Committee. This includes some recommendations raised by the Council's previous Internal Auditors.

Recommendation(s):

THAT:

- 1) Members to note the implementation of Internal Audit recommendations and the revised due date for incomplete recommendations.**

1. Background

- 1.1 BDO follow up on all High and Medium recommendations raised in our Internal Audit reports to monitor the implementation of these. This report summarises the recommendations that have been completed or remain incomplete, with due dates revised for these recommendations which will continue to follow up with responsible officers.

2. Proposal

- 2.1 BDO have followed up on all outstanding recommendations due by 30 November 2023. Overall, there has been a significant improvement in the engagement from management and the completion of recommendations. BDO have worked with the Council's management team to obtain direct access to the Pentana system, to bring audit recommendations updates in line with wider performance reporting and management across the Council. BDO also attended the Corporate Management Team meeting on 12 October 2023 to ensure all heads of service understood the follow-

up process and expectations, and to re-iterate the importance of implementing recommendations in a timely manner. While this has resulted in a positive direction of travel in the completion of recommendations, there are recommendations that were raised in 2021/22 or before remain outstanding. We will continue to follow up with responsible officers on the implementation of these recommendations and expect there to have been progress in implementing these ahead of our next follow up.

3. Financial Implications

3.1 There are no financial implications arising directly from this report.

4. Legal Implications

4.1 The Accounts and Audit Regulations 2015 require authorities to undertake effective internal audit to evaluate the effectiveness of risk management, control and governance processes. This report provides the annual position of internal audit for 2023/24 and is provided to Committee in accordance with the Council's Constitution and delegations contained therein.

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 Follow Up Report - December 2023



INTERNAL AUDIT FOLLOW UP OF RECOMMENDATIONS REPORT

Gedling Borough Council

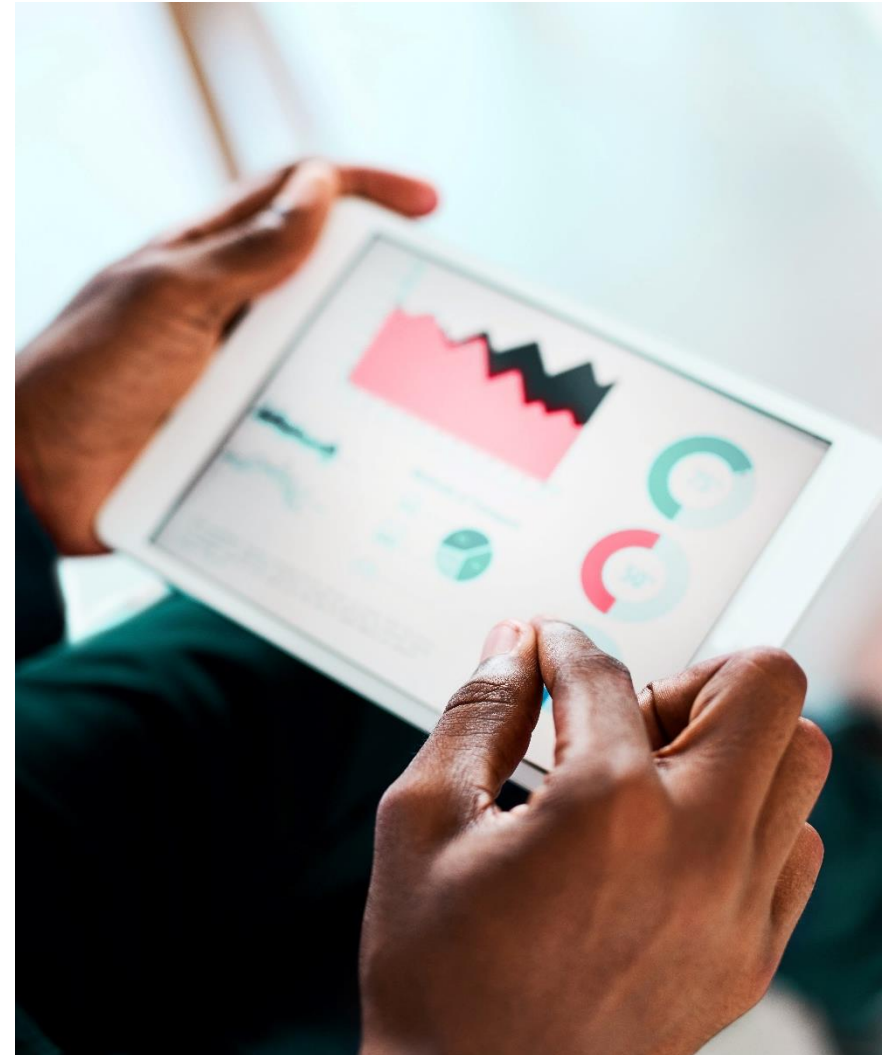
December 2023

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SUMMARY

Overall, there has been an improvement in the engagement of staff for follow up. We have implemented a process change with the Council by BDO being given access to the Pentana system, to bring audit recommendations updates in line with wider performance reporting and management across the Council. We also attended a Corporate Management Team meeting in October to present our approach to follow up to Heads of Service and re-iterate the importance of timely implementation of recommendation. This has resulted in a positive direction of travel over the implementation of historic recommendations.

LEGACY RECOMMENDATIONS (FROM RSM)

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 **Error! No text of specified style in document.:**

- ▶ Of the five legacy recommendations, two have been completed and there has been progress in the implementation of the other three which are expected to be fully completed in early-2024. The outstanding Procurement and Contract Management recommendation has been incorporated into the later review undertaken in 2021/22.

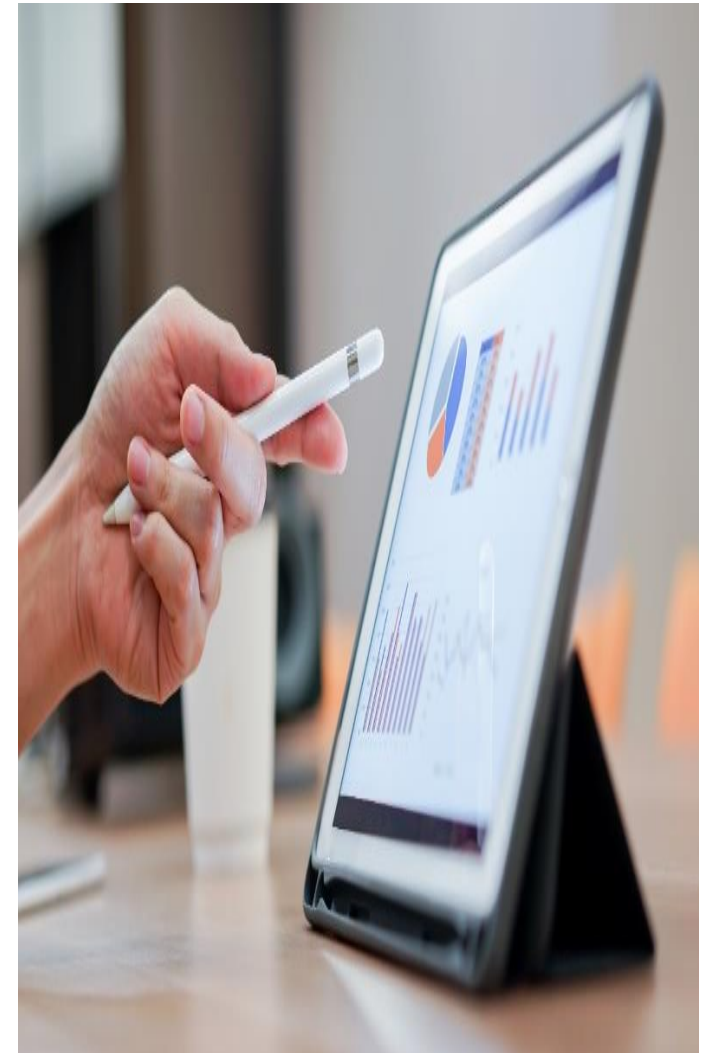
2020/21

Please find below a summary of the status of implementation of recommendations arising from reports issued in December 20231.

- ▶ Five of the seven recommendations outstanding from 2020/21 are now complete, with sufficient evidence provided to support the completion of the actions. One further recommendation from the Health and Safety review has been superseded by our 2023/24 audit
- ▶ There is one outstanding recommendation from the Health and Safety audit relating to the development of a car parks policy, to include details on frequency of site inspections.

2021/2022

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






- ▶ 14 of the 29 recommendations from 2021/22 have been completed, with the majority of outstanding recommendations relating to the Risk Maturity and Procurement and Contract Management reviews. However, there has been significant progress on the implementation of these reviews and these are expected to be completed by March 2024.

2022/23




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



- ▶ 10 of the 16 recommendations due from 2022/23 have been completed and one has been removed, leaving only five recommendations outstanding, including a High and two Medium recommendations for the Business Continuity and Emergency Planning.





RECOMMENDATIONS: COMPLETE





AUDIT	ACTIONS AGREED	PRIORITY LEVEL	MANAGER RESPONSIBLE	DUE DATE	CURRENT PROGRESS
2019/20. Council Tax	All new liabilities should be processed and set up on the Civica system within 14 days of the Council receiving original notification.	Medium 	Andrew Solley, Revenues Manager	31/12/2022 30/11/2023	<p>Management Comments: A KPI has been set up on Civica for tasks to be completed in 14 days. This was confirmed in our 2023/24 Council Tax and NNDR audit.</p> <p><i>Internal Audit Comments:</i> We reviewed this as part of the 2023/24 internal audit review of council tax and NNDR where we confirmed the KPI was in place and monitored monthly.</p>
2020/21. Corporate Governance	The Council should 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 should be required to confirm their interests annually. Monitoring should be undertaken to ensure that a current declarations of interests are captured.	Medium 	Francesca Whyley, Interim Corporate Services Director	30/09/2022 30/11/2023	<p>Management Comments: The declaration of interests policy has been approved by ACSC. Details of the policy have been communicated to managers and the declaration forms have been prepared to be circulated to Chief officers.</p> <p><i>Internal Audit Comments:</i> We confirmed that the policy has been updated and communicated to managers.</p>
2020/21. Commercialisation	<p>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</p> <p>B. Moving forward, business plans should be established for future commercial services once they have been approved by Cabinet</p> <p>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.</p>	Medium 	Melvyn Cryer, Head of Environment	31/08/2022 30/11/2023	<p>Management Comments:</p> <p>A. There is a Business Case Project Initiation Document (PID) for the Pet Cremation Service which is being monitored on a bi-monthly basis to ensure its profitability. The commercial tree service has ceased, having been assessed as not profitable. Garden Waste and trade waste services never had a formal business plan but the profitability is monitored annually</p> <p>B. A business case has been prepared for the Pest Control service for reporting to the wider organisation</p> <p>C. Business Case PIDs are being monitored on a bi-monthly basis including an assessment of its profitability.</p>



Internal Audit Comments: We confirmed that business cases were prepared and monitored for commercial opportunities.

2020/21. Commercialisation	<p>A. A formalised reporting structure should be established for commercial activities with agreed upon reports established which cover financial, operational and performance information</p> <p>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.</p>	Medium 	Melvyn Cryer, Head of Environment	31/08/2022 30/11/2023	<p>Management Comments: A reporting structure has been established for commercial activities with agreed upon reports produced by Environmental Services, Marketing & Finance. Minutes and agendas are produced for the meetings that these reports are presented to.</p> <p><i>Internal Audit Comments: We reviewed an example of the commercial reports, agendas and minutes and confirmed that this has been completed.</i></p>
2020/21. Taxi Licensing	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 	Kevin Nealon, Community Protection Manager	31/08/2022 30/11/2023	<p>Management Comments: 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.</p> <p><i>Internal Audit Comments: We reviewed the updated checklist and noted that there is a box for comments next to each section of the inspection checklist.</i></p>
2020/21. Taxi Licensing	<p>Monthly management reporting should be established for all basic licensing information including metrics such as those detailed in the finding above.</p> <p>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.</p>	Medium 	Kevin Nealon, Community Protection Manager	31/08/2022 30/11/2023	<p>Management Comments: Monthly management reporting has been established for basic licensing information including metrics. Of those metrics identified performance against KPI has been agreed. These are reported to CMT and SLT through Pentana.</p> <p><i>Internal Audit Comments: We reviewed the KPIs on Pentana and confirmed that these were regularly reported on.</i></p>
2020/21. Taxi Licensing	A. Update the application review checklist to include a specific section to record the result of the check of the NADN database.	Medium 	Kevin Nealon, Community Protection Manager	31/08/2022 30/11/2023	Management Comments: The checklist is updated with the results of the NAFN check and we upload instances of licence refusal and revocation. We are seeking Committee

	C. Implement processes to begin contributing to the NAFN database by uploading any instances of license refusals or revocations.				approval to upload backdated information in accordance with the NAFN best practice document. <i>Internal Audit Comments: We confirmed that this recommendation has been completed.</i>
2021/22. Asset Management	<p>A. A series of KPIs) should be agreed by the Property Services team and reported in a formal report each month to the Property Services Manager, for example:</p> <ul style="list-style-type: none"> • % rental income from Council properties received within 30 days • Value of outstanding rental income • % repairs completed within a specified number of days from the original request • % of projects where cost is within +/- 5% of the estimated outturn • % of projects falling within +/- 5% of the estimated timescale • Customer satisfaction levels are above XX% • % split between planned and responsive maintenance. <p>The Council should ensure that all Property Services Service Plan reports include a progress update against each KPI to ensure the SLT are aware of the progress being made against each of the measures. This should include some narrative in the report to explain the actions undertaken towards the completion of KPIs.</p>	Medium 	Emma Wimble, Property Services Manager	31/12/2022 30/11/2023	<p>Management Comments: New KPIs have been agreed for asset management as part of the performance management framework and will be reported to Cabinet on a quarterly basis, including some of those recommended.</p> <p>To support resources and capacity within the team, external resource will be considered to develop an Asset Management Strategy with KPIs.</p> <p><i>Internal Audit Comments: We reviewed the performance reporting KPIs that have been developed and confirmed that these had been updated with a wider set of indicators.</i></p>
2021/22. Risk Maturity	The format of the risk registers should be updated to ensure that the risks identified are directly linked to the objectives in the	Medium 	Tina Adams, Head of Finance and IT	31/12/2022 30/11/2023	Management Comments: The risk registers have been amended to include a column to identify how risks identify to the Gedling Plan and service plans.

	Gedling Plan 2020 - 2023 and service plans which they impact. Risks should also be categorised by risk type within registers (such as financial, compliance, service delivery, etc.) to enable enhanced risk mapping to take place, giving the Council a better understanding of which areas, it is exposed to the greatest risk.				<i>Internal Audit Comments: We reviewed some risk registers and noted there was alignment to the Gedling Plan and service plans.</i>
2021/22. Risk Maturity	All risk registers should be comprehensively reviewed, paying attention to the descriptions of risks. These should be updated and improved to ensure they sufficiently document the risk or hazard, its cause and the consequence should the risk materialise.	Medium 	Tina Adams, Head of Finance and IT	31/12/2022 30/11/2023	Management Comments: All risk registers have been reviewed and training by CMT has been delivered. All managers are advised to conduct a thorough review of the risk register at the end of each quarter. <i>Internal Audit Comments: We confirmed that there was an effective process for reviewing risk registers alongside training to CMT. We also noted that there was robust oversight of the corporate risk register.</i>
2021/22. Risk Maturity	All risks recorded on the risk register should be appropriately evaluated and assigned a risk score.	Medium 	Tina Adams, Head of Finance and IT	31/12/2022 30/11/2023	Management Comments: Each risk is given a risk score based on the evaluation. <i>Internal Audit Comments: We reviewed the corporate risk register and noted that each risk had been given a risk score.</i>
2021/22. Risk Maturity	All risks within the corporate register should be accompanied by a direction of travel, which shows previous risk scores for at least the last three quarters to provide the reader with an understanding of whether the actions taking place are effectively mitigating the risk over time.	Medium 	Tina Adams, Head of Finance and IT	31/12/2022 30/11/2023	Management Comments: The corporate risk register now includes arrows to demonstrate and track movement of risk for the last three quarters. <i>Internal Audit Comments: We reviewed the corporate risk register and noted that there are arrows indicated the direction of travel for each risk.</i>
2021/22. Risk Maturity	Where a risk has been evaluated with a current risk score equal to its raw risk score despite controls in place and documented on the register, a further review should take place to identify why the current controls are ineffective and what can be done further to improve the effectiveness of these controls.	Medium 	Tina Adams, Head of Finance and IT	31/12/2022 30/11/2023	Management Comments: This has been implemented through training for CMT and instructed to escalate issues to directors. <i>Internal Audit Comments: We noted that this training has taken place and the corporate risk register outlines future mitigating controls.</i>

2021/22. Risk Maturity	A comprehensive review of all registers should take place to improve the level of detail recorded for controls and action plans. All recorded controls should include narrative of how they mitigate the risk and all recorded actions should be SMART actions. Where an action has an implementation date that is overdue this should be raised with the risk owner to identify a specific plan to ensure the action is implemented in a timely manner with support from the SLT where needed.	Medium 	Tina Adams, Head of Finance and IT	31/12/2022 30/11/2023	Management Comments: All members of CMT have been given training on reviewing and identifying SMART actions to mitigate risks. CMT members have been instructed to cascade this to service managers. <i>Internal Audit Comments:</i> We noted that this training has taken place.
2021/22. Risk Maturity	The format of the service risk registers should be updated to ensure they include implementation dates for each action on the register.	Medium 	Tina Adams, Head of Finance and IT	31/12/2022 30/11/2023	Management Comments: Implementation dates are included in service risk registers. <i>Internal Audit Comments:</i> We reviewed some service risk registers included target implementation dates for mitigating controls.
2021/22. Risk Maturity	Risk registers should be updated to record the assurances obtained that controls in place to manage risks are working effectively and where there are gaps in these assurances. This should follow the three lines of defence model.	Medium 	Tina Adams, Head of Finance and IT	31/12/2022 30/11/2023	Management Comments: An additional column to risk registers to has been included in order to record and capture this information. <i>Internal Audit Comments:</i> We confirmed the risk register has been updated accordingly.
2021/22. Sustainability Growth: Employment and Skills	<ul style="list-style-type: none"> A. 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 B. Actions should be reviewed to ensure they are SMART (suitable, measurable, attainable, realistic, timebound), with due dates that are feasible C. The progress of actions should be reviewed and updated within Pentana to reflect the current state of play D. In order for the Council to use Pentana effectively, training and/or guidance 	Medium 	Tanya Najuk, Head of Regeneration and Welfare	31/12/2022 30/11/2023	Management Comments: <ul style="list-style-type: none"> A. The actions assigned to new Economic Growth and Regeneration Manager and Housing and Welfare Manager with property-related action partially retained by the Head of Service B. The actions that have been assigned are now SMART C. Managers update the progress against KPIs regularly in Pentana D. As above E. Pentana shows comments from historic updates as well as current updates F. Updates on performance are raised at the Regeneration and Welfare service area

	<p>notes should be provided to all appropriate staff</p> <p>E. The ability for Pentana to include all previous updates against each action should be investigated</p> <p>F. Regular progress reports should be presented to SLT which includes an overview of the events that have been delivered and those that are upcoming</p> <p>G. The performance indicators should be reviewed to ensure they are SMART, with target values assigned.</p>				<p>G. Target dates are recorded on Pentana for the completion of actions to support effective monitoring.</p> <p><i>Internal Audit Comments: We reviewed the KPIs in Pentana and confirmed that the recommendations had been implemented. Pentana has now been in use for several years and staff are therefore more familiar with the operation of the system.</i></p>
2021/22. Homelessness and Temporary Accommodation	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 	Paul Whitworth, Housing and Welfare Manager	31/08/2022 30/11/2023	<p>Management Comments: The strategy has been written and approved, with Cabinet have endorsing it in 2023. Meetings are held regularly with the partnering authorities to monitor the operational delivery of the strategy in each area and collectively.</p> <p><i>Internal Audit Comments: We reviewed the updated strategy and evidence of regular meetings to oversee its operational delivery.</i></p>
2021/22. Homelessness and Temporary Accommodation	<p>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.</p> <p>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 Elected Members and Senior Management with a critical analysis of the Council's performance in the prevention of homelessness.</p>	Medium 	Paul Whitworth, Housing and Welfare Manager	31/08/2022 30/11/2023	<p>Management Comments: KPIs for the service are reported on Pentana and reviewed at a CMT level. There are currently 41 KPIs which are based around commitments in the departmental and service plans. This is aligned to the Gedling Plan which is the overarching strategy.</p> <p>KPIs on staff performance are reported through pie charts in Abris showing how many cases are managed and dealt with by officers. This is reported to the Head of Service and team leaders.</p> <p><i>Internal Audit Comments: We reviewed evidence for the KPIs and confirmed that this recommendation has been implemented with a wider set of KPIs to monitor service delivery.</i></p>


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
- 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 performance indicators used in the reporting of homelessness prevention to ensure they remain fit for purpose.


2021/22. Environmental	The Council should expand the Private Sector Housing Civil Penalties Policy to set	Medium 	Samuel Palmer, Food,	31/03/2023 30/11/2023	Management Comments: The Civil Penalties Policy is in the process of being updated. As part of the redrafting of the
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Health: Selective Licensing	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.	Health and Housing Manager	policy the team met with experts at Justice for Tenants to seek their input. It is more appropriate to include service request methodology in a separate team procedure which will need to be prepared. We also reviewed a Uniform priority report which outlines the criteria by which requests should be prioritised.
2021/22. Environmental Health: Selective Licensing	Service teams should consider developing high level work plans for the week for each officer taking into account Service Plan actions, role specific commitments and service requests. This would help officers prioritise and manage work and provide management insight over department capacity.	Medium  Samuel Palmer, Food, Health and Housing Manager	31/03/2023 30/11/2023 Management Comments: A Team Statement has been developed which sets out the high-level service plan priorities and officers are set annual targets to deliver the priorities in their 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.
2021/22. Environmental Health: Selective Licensing	The Council should send a reminder or provide refresher training to staff detailing the importance of documenting service requests correctly.	Medium  Samuel Palmer, Food, Health and Housing Manager	31/03/2023 30/11/2023 Management Comments: This recommendation has been expedited through discussions at team meetings and on a case-by-case basis through support/guidance by managers involved in cases with officers on specific areas such as customer enquiries to the manager, official complaints, MP or Councillor enquiries. We will continue to share this message in future team meetings. Internal Audit Comments: We noted that this recommendation has been completed with effective



communication with officers on the importance of documenting service request correctly.

2021/22. Environmental Health: Selective Licensing	The Service teams should implement management spot checks on five service requests a month to ensure they are being filled out appropriately.	Medium 	Samuel Palmer, Food, Health and Housing Manager	31/03/2023 30/11/2023	Management Comments: A process has been developed for spot checks to be conducted at the start of each quarter alongside other corporate performance management checks. Performance will be updated in Pentana and discussed at monthly team meetings.
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Internal Audit Comments: We noted that the performance is reported on Pentana demonstrating the completion of this recommendation.

2021/22. Environmental Health: Selective Licensing	<p>A. The Council should review the H&S policy and update it to include review information. We would expect annual review of the policy to ensure that it remains compliant with the Health and Safety at Work Act 1974, is relevant to current working practices and is in line with the Council's H&S objectives</p> <p>B. The Council should ensure the Corporate H&S Training Database is up-to-date and that all H&S training exceeding scheduled refresher dates are undertaken by employees and management</p> <p>C. The Council should develop a central training tracker to be used within each Service Team to identify and record training eligibility and also log training completed, dates completed and scheduled review dates for all officers.</p>	Medium 	Samuel Palmer, Food, Health and Housing Manager	31/03/2023 30/11/2023	<p>Management Comments:</p> <p>A. The Health and Safety Policy was reviewed and signed off by the Chief Executive in May 2023.</p> <p>B. The Head of Environment has raised at CHAS and CMT for a corporate training solution. As a result of this audit recommendation the Food, Health and Housing Team have established a central team training record spreadsheet.</p> <p>C. The Food, Health and Housing Team have established a central team training record spreadsheet.</p> <p>Internal Audit Comments:</p> <p>A. <i>We reviewed the policy and confirmed it provided sufficient information to complete this recommendation</i></p> <p>B. <i>We confirmed that a central training record spreadsheet was in place to monitor staff completion of health and safety training, as well as other training.</i></p>
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2021/22. Sustainable Environment	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	Medium 	Melvyn Cryer, Head of Environment	31/03/2023 30/11/2023	<p>Management Comments:</p> <p>A. The Corporate Environment Group was set up in December 2022 with stakeholders to assess the root cause of delays in implementing actions</p> <p>B. The Council work and share resources with Nottinghamshire local authorities through quarterly meetings. As well as the following: Nottinghamshire and Derbyshire Local Authorities' Energy Partnership,</p>
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	<p>relating to the sustainable environment objective should also feed into this process</p> <p>B. The Council should explore working with other local authorities in the area on this agenda. It should also 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: Climate change hub Local Government Association</p>				<p>Midlands Net Zero Hub, Marches Energy Agency, Association for Public Service Excellence, Local Government Association -CC hub, Energy Saving Trust, Local Government Chronicle, Nottingham Energy Partnership.</p> <p>Internal Audit Comments:</p> <p>A. We reviewed the TOR and the agendas/minutes of the meetings and confirmed this has been completed</p> <p>B. We reviewed meeting minutes to evidence the cooperative approach with other local authorities in the area.</p>
2021/22. Sustainable Environment	<p>A. Actions in the Carbon Management Plan should be reviewed to ensure they are SMART</p> <p>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</p>	Medium 	Melvyn Cryer, Head of Environment	31/12/2022 30/11/2023	<p>Management Comments:</p> <p>A. Actions for the Carbon Management Plan have been agreed at the start of the financial year by each Head of Service to incorporate into their Service Plan and are SMART</p> <p>B. The Climate Change Officer attends the Corporate Environment Group to oversee and support the delivery of the Carbon Management Plan/Strategy.</p> <p>Internal Audit Comments:</p> <p>A. We reviewed the actions in the Carbon Management Plan and noted that they followed the SMART requirements</p> <p>B. We reviewed the TOR and agenda/minutes of the meetings and confirmed this had been established and that the Climate Change Officer attends the meetings.</p>
2022/23. Corporate Governance	<p>A. The Council should devise an ongoing training skills programme for Members which is regularly updated and reported to appropriate officers. The training skills programme for Members should include:</p>	Medium 	Francesca Whyley, Interim Corporate Services Director	31/12/2022 30/11/2023	<p>Management Comments: A training matrix/plan has been developed for senior officers, including undertaking governance training. Other training sessions have also been delivered in the past 12 months, including for procurement rules and fee setting. This matrix is reviewed by SLT to identify where sessions can be rolled out to address any gaps.</p>

- The specific skills set members are required to have to successfully complete Members mandatory training courses
- A requirement of the skills required by the Committees to evidence the specific skills Members are required to demonstrate to fulfil their job role
- The minimum requirement skill level of competency to complete Member training courses
- References within the training skills programme which highlight specific areas which require additional training or further training, this could assist the Committees training courses for the year and could then link to a training log and the training opportunities provided to committee members
- The date the training was last attended by a Member which is quickly accessible.

B. The Council should devise a Corporate Governance training programme which is regularly updated to ensure that Senior Managers have the skills required to fulfil their job roles.

A training matrix for Elected Members has also been developed since the recent elections, identifying training required from members at specific intervals. Member training is managed by the Democratic Services Team who ensure for new members the induction timetable is completed and committee-specific training is provided to relevant Members.

The training matrix enable the Council to identify and ensure new starters complete all corporate training modules required by the matrix. It is also used to set new dates for refresher training, reflecting the regularity of each training module. Other training needs identified through CMT or SLT are incorporated into the matrix.

Internal Audit Comments: We confirmed that the training matrices were in place to identify and monitor the completion of corporate training modules.

2022/23.
Corporate
Governance

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








Francesca
Whyley,
Interim
Corporate
Services
Director

~~31/12/2022~~
30/11/2023

Management Comments: Quarterly updates have been provided to SLT on the Gifts and Hospitality Register with the policy outlined in the Constitution.

Internal Audit Comments: We confirmed that updates on the Gifts and Hospitality Register are updated to SLT.

2022/23. Corporate Governance	<p>The Council should devise a set of questions that support self-assessment by committees either on an ongoing basis as part of their meetings, or as part of an annual process. Key questions could include:</p> <ul style="list-style-type: none"> • Did we receive all the relevant information we needed to discuss agenda items? • If not, where are the gaps in information? • Did we have enough time to discuss all agenda items? • What strengths can we identify? • Are we satisfied that all actions have been appropriately completed and followed up? • How do we know/what evidence do we have that sustainable change has been implemented following decision-making? • Is there full levels of committee wide engagement from meeting participants which is evidenced through the meeting minutes? 	Medium 	Francesca Whyley, Interim Corporate Services Director	31/12/2022 30/11/2023	<p>Management Comments: Self -assessment questionnaires were sent to all committee members based on the questions proposed in the audit report.</p> <p><i>Internal Audit Comments: We reviewed the self-assessment questions and noted that these covered the areas suggested by CIPFA in the audit report.</i></p>
2022/23. Recruitment and Retention	<p>A. The CF1 form should be updated to include a checklist of required documents, timescales of what has been received and when a reminder has been sent</p> <p>B. Pension forms should be chased in a timely manner and ensure that a copy is saved on the employees' personal file</p> <p>C. Statement of conditions should be completed and maintained on file for transfer posts</p>	Medium 	David Archer, Head of HR, Performance and Service Planning	31/12/2022 30/11/2023	<p>Management Comments:</p> <p>A. The CF1 form templates has been updated with a checklist of required documents and timescales for when these have been received.</p> <p>B. Pension forms are chased regularly as part of the induction process</p> <p>C. Statement of conditions are maintained on file for the transfer posts</p> <p>D. The signed statement of conditions and PEN1 forms have been obtained for the sample.</p>

	D. The signed statement of conditions and PEN1 form should be obtained for the sample above as well as for any new starters going forward.				<i>Internal Audit Comments: We reviewed the supporting evidence for all recommendations and confirmed the documents had been added to the file or templates updated in line with the recommendation.</i>
2022/23. Remote Working	A. Management should be informed of the requirement to complete the correct self-assessment forms for employees via email as a minimum	Medium 	Francesca Whyley, Interim Corporate Services Director	31/03/2023	Management Comments: The Corporate Health and Safety Group, consisting of heads of service, have been advised that managers must completed maintain DSEs for all staff and any adaptations should be referred to Health and Safety Team for advice and to order any necessary furniture.
	B. Self-assessment forms should be reviewed and signed by managers when there is a change in the user's individual capabilities or a significant change into the workstation			30/11/2023	
	C. For Line Managers to store the completed designated self-assessment forms in a secure shared folder with data protection to ensure it can be accessed by other appropriate employees, and/or ensure that they hand-over these documents to another colleague in the event that they leave the Council.				
2022/23. Building Control	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.	Medium 	Mike Avery, Head of Development and Place	30/11/2022 30/11/2023	Management Comments: The issues identified related to a single user. Therefore the matter was dealt with informally, with the Team Manager and the Technical Officer providing ad-hoc informal training to the identified user immediately following the audit. A sample of 10 random cases allocated to the identified user were checked in February 2023 and all notes were updated in the Uniform system. <i>Internal Audit Comments: We confirmed that the follow up action had been taken on the identified user's cases.</i>
2022/23. Workforce Strategy	A. HR should remind managers of the necessity of PDR completion. This could be done through three emails: one reminder email in December, a month in advance of appraisal season; one	High 	David Archer, Head of HR, Performance	A. 30/11/2023 B. 30/09/2023 C. 30/09/2023	Management Comments: A. The reminders to managers for completing PDRs has now been diarised annually.

- email in January, at the beginning of PDR season; and the final email in March, to remind managers that the PDR window is about to close
- B. SLT should also raise the completion of PDRs as a priority with Heads of Service and follow up with those Heads of Service where completion rates were particularly low
 - C. At the end of the annual appraisal season, HR should send an email to managers asking whether there are any training requests. This would help to ensure that training needs raised during PDRs are met. Recurring themes should be pulled together from contact with senior managers (Heads of Service) at the close of the PDR window.

and Service
Planning


Andrea Snodin,
HR and
Training
Manager

- B. Escalation of the non-completion of PDRs to Heads of Services has now been diarised annually.
- C. An annual email to managers seeking to obtain further training requests identified from the PDR process have been diarised for the next PDR season.

Internal Audit Comments: We confirmed that escalation and chasing for future PDR periods had been set in diaries.



RECOMMENDATIONS: IN PROGRESS


These recommendations have been marked as In Progress relating to reviews from the prior year or current year that have not been implemented. For all outstanding recommendations, we have revised the due date and will continue to follow up on the implementation of the recommendations as they fall due.

AUDIT	ACTIONS AGREED	PRIORITY LEVEL	MANAGER RESPONSIBLE	DUE DATE	CURRENT PROGRESS
2022/23. Business Continuity and Emergency Planning	<p>A. The Council should ensure that its plan to refresh and implement the corporate and departmental BCPs, incorporating the BIAs, is completed in line with its targeted time scale. It should ensure that the following areas are included within these BCPs:</p> <ul style="list-style-type: none"> A risk management section should include additional risks and allow for the addition of those identified by service areas. The Community Risk Register held by the Local Resilience Forum, can be utilised to aid this as it details top risks including transport and malicious threats that should be considered 	<p>High</p> 	<p>Francesca Whyley, Interim Corporate Services Director</p> <p>Rebecca Hutchinson, Health, Safety & Emergency Planning Manager</p>	31/07/2023	<p>Management Comments:</p> <p>A. All draft BCPs were considered at SLT on 31st August and managers given a deadline of 30th September for plans to be finalised and centrally located on the shared drive. The majority of departments have submitted plans, some require further review</p> <p>B. Managers were reminded at CMT that it is their responsibility to update BCPs. Further reminders will be given and the position reflected in the Emergency Plan once it has been reviewed</p> <p>C. The BCP was recently tested through loss of heating in the Civic Centre. Lessons were learnt for effective communications and ensuring adequate impact assessments are maintained. This action is ongoing, and the date should be amended as tests will arise as exercises/real life situations develop</p> <p>D. The templates for individual areas have been amended to include a distinction between the impact and planning criteria. There is still further work to be undertaken on the corporate Business Continuity Policy and Business Continuity Plan which will reflect the distinction.</p>
				31/03/2024	

checks on the completion of this should be performed by the Health, Safety and Emergency Planning Manager

- D. The format of the BIA document should be reviewed and amended to include a clearer distinction between the BIA and the BCP. A clear section for a detailed action plan should be included within the document

<p>2022/23. Business Continuity and Emergency Planning</p>	<p>The Business Continuity Policy should be updated to reflect:</p> <ul style="list-style-type: none"> a) Current practice with regards to BIAs/BCPs. This should: <ul style="list-style-type: none"> • Identify whether the Council will implement separate BIAs and BCPs or further develop the existing BIAs • Establish whether BIAs/BCPs will cover departments or service areas underneath them (where appropriate) • Give guidance on what critical functions should be considering, including IT, HR, external suppliers and staff/public health & safety b) How the Council's Emergency Planning process and plans intersect with BCPs c) Outline the process for escalating risks to the Risk Register d) The Policy should be reviewed biennially to ensure that it reflects current practice and in particular that roles and responsibilities and any key contact information is up-to-date. 	<p>Medium</p> 	<p>Francesca Whyley, Interim Corporate Services Director</p> <p>Rebecca Hutchinson, Health, Safety & Emergency Planning Manager</p>	<p>31/12/2023 31/03/2024</p>	<p>Management Comments: The Corporate Business Continuity Policy is in the process of being reviewed due to limited resource available to complete this piece of work. We have approached Nottinghamshire County Council to seek support to develop the Business Continuity Plan and Emergency Plan by March 2024 in line with Service Plan timescales.</p>
<p>2022/23. Business Continuity and Emergency Planning</p>	<ul style="list-style-type: none"> A. The Council should develop a regular testing schedule/timetable for BCPs and other emergency plans. This should require all BCPs to be tested periodically or after an event. A combination of tabletop, discussion and live exercises 	<p>Medium</p> 	<p>Francesca Whyley, Interim Corporate</p>	<p>31/12/2023 31/03/2024</p>	<p>Management Comments:</p> <ul style="list-style-type: none"> A. The BCP will be tested when an incident arises or otherwise through organised exercises. This is an ongoing action but specific timetables for Emergency Plan testing will be

	<p>should be used, with more frequent checks to ensure contact information, plan activation procedure and plan objectives are up to date and relevant</p> <p>B. The Business Continuity Policy should require all service BCPs to be tested biennially, at a minimum, by the Head of Service and service manager, in line with the testing schedule. Heads of Service should be required to confirm that the service plan has been tested to the Health, Safety and Emergency Planning Manager so they can retain a central log for which areas have been tested. Alternatively, due to the Council's small size and limited capacity, it may wish to consider testing the key BCPs, such as finance, ICT, etc more regularly with less frequent testing of other areas. The frequency for each testing in each service area should be agreed and defined in the central log.</p>		<p>Services Director</p> <p>Rebecca Hutchinson, Health, Safety & Emergency Planning Manager</p>	<p>developed. However, due to limited capacity in the team we are seeking support from the County Council</p> <p>B. BCP has had a minor test through heating issues in the Civic Centre. Testing will be rolled out more widely following specific incidents and emergencies. Alongside this a timetable is to be agreed for Emergency Plan testing.</p>
<p>2022/23. Workforce Strategy</p>	<p>A. The Council should identify and document all key and critical roles across all service areas. The document should outline next steps if these become vacant. Actions could include timelines for when critical vacancies should be filled by, and next steps if they are not filled. Employment and Recruitment Agency Blue Arrow provides useful guidance for identifying key or critical roles, as roles that would meet at least one of the following criteria:</p> <ul style="list-style-type: none"> • They are critical to achieving the organisation's strategy, either in the design or the execution of that strategy. These are roles where the loss of a high-performing incumbent could result in organisational and, by extension, financial disruption • They are a source of the organisation's current comparative 	<p>Medium</p> 	<p>David Archer, Head of HR, Performance and Service Planning</p> <p>Andrea Snodin, HR and Training Manager</p>	<p>30/09/2023 30/04/2024</p> <p>Management Comments: A Succession Plan template spreadsheet has been drafted to identify and record key posts. This is now being tested and will be trialled with two Heads of Service to assess its effectiveness. This will be circulated with Heads of Service at the start of the next round and future rounds of performance development reviews.</p>





advantage; their capabilities provide differentiation which enables them to provide a service for customers that is unique, faster or done so at a lower cost

- They are a source of the organisation's future comparative advantage; their capabilities will enable the organisation to excel in the future - according to future risks and opportunities, for example (this means that some critical roles may not yet exist).
- B. Discussions with the Head of HR, Performance and Service Planning highlighted that the Council would like to foster a systematic approach to succession planning in the next Workforce Strategy, as they are aware of the risk in this area. The Council should carry out and document succession planning, with a particular focus on identifying key roles (sole specialists for example) to protect organisational knowledge and mitigate against organisational fragility. Successors may be selected either by informal methods, such as conversations with managers, or by formal methods, such as the performance review process and assessing competencies (and plugging any gaps through training). Therefore, completion of Performance Development Reviews is important for succession planning (please see Finding 1).
- C. By considering key changes that may occur over the next two years, the Council should identify and document the skills gaps which need to be addressed by carrying out Performance Development Reviews (please see Finding 1). Following this, the Council may wish to create an action plan to address skills gaps (through

training, for example), which is periodically reviewed.

RECOMMENDATIONS: OVERDUE

These recommendations have been marked as Overdue as they are recommendations relating to reviews before the prior year that have not been implemented. For all outstanding recommendations, we have revised the due date and will continue to follow up on the implementation of the recommendations as they fall due.

AUDIT	ACTIONS AGREED	PRIORITY LEVEL	MANAGER RESPONSIBLE	DUE DATE	CURRENT PROGRESS
Legacy. Contract Management and Procurement	Once the Council has its own licence for the e-procurement system a digital register facility will be available for use through the Contract Management module. All Council contracts will then be held on this system.	Medium 	Tina Adams, Head of Finance and ICT	30/11/2023 31/03/2024	Management Comments: The In-tend module has been purchased but not yet activated. The Procurement Team have a meeting planned with software providers for October to implement the system for use.
Legacy. Property Investment, Miscellaneous Properties & Facilities Management	Finalise plans for programme of property asset condition surveys and obtain necessary resources.	Medium 	Emma Wimble, Property Services Manager	30/11/2023 31/03/2024	Management Comments: There are 10 operational/community buildings that have an outstanding Condition Survey. Property Services are assessing its resource to source a cost for the completion of these surveys. Where buildings have been decommissioned the condition survey will be light touch.
Legacy. IT General Controls	Review and update IT Strategy to support overarching Corporate Digital Strategy which will be developed following sign off or Gedling Plan.	Medium 	Tina Adams, Head of Finance and ICT	30/11/2023 31/03/2024	Management Comments: An internal Digital Transformation Team has been established and an external consultant has been engaged to prepare the new IT Strategy. We expect this to be completed by January 2024.
2020/21. Health and Safety	<p>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</p> <p>B. A policy for the inspection of Council managed open spaces should be written and approved accordingly</p> <p>C. Review whether there are inspection policies available for all Council managed</p>	Medium 	Tanya Najuk, Head of Regeneration and Welfare	30/11/2023 31/03/2024	Management Comments: A scoping document has been drafted and neighbouring council has been approached to develop a Car Parks Policy, to include charging and inspection. The Council are waiting for a response from the neighbouring authority to undertake a review of car park provision which will support the policy. Resource may need to be procured to support the review of the Council's car parking provision.

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.

2021/22. Risk Maturity

Provide risk management training to all staff across the Council on a periodic basis as part of mandatory training cycles. The level of training should be proportional to the level of responsibility for risk management the officer/member holds.

Heads of service and managers should be provided with comprehensive training to enable them to identify and adequately document a risk, identify appropriate mitigating controls and assurances and identify SMART actions to mitigate the risks.

Officers below manager level should be provided with training to give them a sufficient understanding and appreciation of the importance of risk management and how it impacts their role.

As a minimum, it should be every officer's responsibility to be aware of what risk is, to be able to identify factors that could indicate an increased level of risk that may need to be escalated to their manager and to report on this when it is identified.





Medium







Tina Adams,
Head of
Finance and
ICT



~~30/11/2023~~
31/03/2024



Management Comments: Risk management training was delivered to CMT in September 2023, with heads of service tasked to cascade information to service managers. The Council is currently undertaking a review of its Risk Strategy and will roll-out training to staff in early-2024.


2021/22. Risk Maturity	The roles and responsibilities section of the Risk Management Strategy and Framework (including Appendix 2) should be updated to ensure it includes the responsibility of officers below manager level within the risk management function. As a minimum their responsibilities should include the need to understand risk management and its importance to the organisation and to be able to identify risk factors that could indicate an increased level of risk and to report these to their managers.	Medium 	Tina Adams, Head of Finance and ICT	30/11/2023 31/03/2024	Management Comments: The Council is currently reviewing its Risk Strategy. Roles and responsibilities will be defined and amended as part of this review. The revised strategy is expected to be signed off in January 2024.
2021/22. Risk Maturity	The Risk Management Strategy and Framework should be reviewed and updated as necessary to ensure the information included is up to date and accurately reflects current procedure. It should also be updated to incorporate the recommendations raised in this review once implemented. Document control should also be added to the front cover of the Strategy to record who is responsible for managing the document and signing off changes, when the document was last updated, who approved the last update and a record of amendments to the document over time.	Medium 	Tina Adams, Head of Finance and ICT	30/11/2023 31/03/2024	Management Comments: The Council is currently reviewing its Risk Strategy. Roles and responsibilities will be defined and amended as part of this review. The revised strategy is expected to be signed off in January 2024.
2021/22. Risk Maturity	The Risk Management Strategy and Framework should be updated to include enhanced guidance on the identification of risk, including specific methods that officers should use to ensure that all risks within their service have been identified and recorded within their risk register	Medium 	Tina Adams, Head of Finance and ICT	30/11/2023 31/03/2024	Management Comments: The Council is currently reviewing its Risk Strategy. Roles and responsibilities will be defined and amended as part of this review. The revised strategy is expected to be signed off in January 2024.
2021/22. Risk Maturity	The actions within the corporate risk register need to be reviewed to update the status of each action and ensure that the implementation status of the action accurately reflects the quarterly updates recorded.	Medium 	Tina Adams, Head of Finance and ICT	30/11/2023 31/03/2024	Management Comments: Instruction has been given and implementation of the strategy is currently underway. <i>Internal Audit Comments: To support the delivery of this recommendation, we noted that the corporate risk register was monitored in detail at the September 2023 Audit Committee</i>

meeting with robust discussions on the mitigating controls for each risk and future planned actions to further mitigate the risk.

2021/22. Risk Maturity	<p>The Risk Management Strategy and Framework should be updated to include the mechanisms in place to ensure discussions and decisions made at SLT meetings relating to the service risk registers are fed back to the relevant services in a timely manner.</p>	<p>Medium</p> 	<p>Tina Adams, Head of Finance and ICT</p>	<p>30/11/2023 31/03/2024</p>	<p>Management Comments: This will be included as part of the overall review of the strategy which is currently underway and due to be completed in January 2024.</p>
2021/22. Risk Maturity	<p>Once the other recommendations from the report have been implemented and embedded to improve the foundations of the Council's risk management function, KPIs should be used to measure the effectiveness of risk management activity at the Council. This can include the proportion of risks operating at the target level and/or the overall effectiveness of risk management (current risk versus target risk etc.). See Appendix II for a list of possible KPIs.</p>	<p>Medium</p> 	<p>Tina Adams, Head of Finance and ICT</p>	<p>30/11/2023 31/03/2024</p>	<p>Management Comments: There has been limited progress on this recommendation due to the current review of the Risk Strategy. Once new strategy is adopted we will consider appropriate KPIs to track risk management performance.</p>
2021/22. Environmental Health: Selective Licensing and Warden Enforcement	<p>The Council should implement regular performance monitoring that identifies:</p> <ul style="list-style-type: none"> • 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. <p>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.</p>	<p>Medium</p> 	<p>Samuel Palmer, Food, Health and Housing Manager</p>	<p>30/11/2023 31/03/2024</p>	<p>Management Comments: This is being progressed at the beginning of each quarter. The Food, Health and Housing Manager runs a report listing open investigations, critical prioritised cases and cases responded to in time to discuss at team meetings. A process has not yet been developed for auditing of file records.</p>
2021/22. Sustainable Environment	<p>The Council should consider developing an Environmental Risk/Impact Assessment to use in decision making and integrating carbon management into their Capital Strategy to</p>	<p>Medium</p> 	<p>Melvyn Cryer, Head of Environment</p>	<p>30/11/2023 31/03/2024</p>	<p>Management Comments: Work is in progress on the climate impact assessment to be used in Executive Decision making reports, this should be ready to launch in late-2023.</p>




	ensure most effective use of resources and alignment of strategies.				
2021/22. Procurement and Contract Management	<p>The Council should:</p> <ul style="list-style-type: none"> • Create and disseminate to all Officers adequate guidance on contract management, including what form this should take, its frequency, and internal routes of escalation. It should also include details of how contracts procured by partners on behalf of the Council are recorded in the Contracts Register (ie that, per the Terberg Matec contract detailed in Finding 3, the contract is not recorded however anything procured under the framework by the Council is recorded) • Ensure this guidance is adequately reflected in the Strategy • Provide examples of the nature of contracts for which a suite of KPIs should be a requirement • Provide guidance/training on how to create KPIs that are SMART. 	Medium 	Tina Adams, Head of Finance and ICT	30/11/2023 31/06/2024	Management Comments: The In-tend contract management tool has been procured and a plan for implementation is currently being considered. Training for staff will follow the implementation of the system.
2021/22. Procurement and Contract Management	<p>A. Prior to the SLA being reviewed, the Council should review the included KPIs and assess if they are SMART (specific, measurable, attainable, realistic, time-bound), or suggest appropriate alternatives</p> <p>B. For each KPI, an appropriate target should be set and agreed with Bolsover District Council</p> <p>C. The Procurement Strategy should detail how the performance of the Procurement Team will be measured and monitored</p> <p>D. Monthly or quarterly performance against the KPIs should be reported, and where performance is below-target, appropriate steps should be taken to rectify this</p>	Medium 	Tina Adams, Head of Finance and ICT	30/11/2023 31/06/2024	Management Comments: A new Head of Service is now in post and is facilitating a review of procurement plans. A monthly meeting is held between the Finance Team and the Procurement Team and feedback from suppliers is being received. Feedback from service users is currently being considered and an implementation plan will be developed.


	E. A satisfaction survey should be sent to Officers involved in a procurement process, on a bi-annual basis to actively receive feedback.				
2021/22. Procurement and Contract Management	A. The Council should run a supplier spend report for 1 April 2021 to 31 March 2022 and review the aggregate spend for all suppliers with expenditure greater than £10,000. This should be completed on an annual basis with appropriate action taken to ensure compliance with Council procurement rules	Medium 	Tina Adams, Head of Finance and ICT	30/11/2023 31/06/2024	Management Comments: Following the implementation of the procurement system, strategy and training, the Council will run reports to track supplier spend.
	B. All procurements over £10,000 should go through the Procurement team and officers should be reminded via email of this requirement				
	C. The Contracts Register should be updated quarterly and published on the Council's website.				
2021/22. Procurement and Contract Management	A. The Council should review and update both documents to ensure they are consistent with each other and relevant legislation	Medium 	Tina Adams, Head of Finance and ICT	30/11/2023 31/09/2024	Management Comments: This work will be aligned with the amendments to procurement legislation and is already included in Legal Services plan for implementation between March and September 2024. This is dependent on the changes to the legislation.
	B. The Council should complete, approve and finalise its Procurement Strategy as soon as possible				
	C. The Council should ensure the Social Value Policy includes the above areas				
	D. The responsibility of ensuring that committed social value benefits are delivered should be included within the contract management guidance per Finding 2				
	E. The Procurement Strategy should be finalised, approved by Cabinet, published and communicated to officers to raise awareness.				

	F. The Social Value Model guidance could be used to support the development of a Council Social Value Policy.				
2021/22. Procurement and Contract Management	<p>A. Contract Managers should ensure accurate contract renewal information is included in the Contracts Register, and proactively monitor their contracts with respect to renewal.</p> <p>b. The Procurement team should report on its monitoring of contract renewals via its workplan on a monthly basis.</p>	Medium 	Tina Adams, Head of Finance and ICT	30/11/2023 31/06/2024	Management Comments: The Contract Register is currently being sent out quarterly on an interim basis. Systems are currently being investigated to enable this task to be more robust.

RECOMMENDATIONS: REMOVED

These recommendations have been Removed as they are either no longer applicable or have been superseded by other processes.

AUDIT	ACTIONS AGREED	PRIORITY LEVEL	MANAGER RESPONSIBLE	DUE DATE	CURRENT PROGRESS
2020/21. Health and Safety	<p>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</p> <p>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.</p>	Medium 	Rebecca Hutchinson, Health Safety and Emergency Planning Manager	N/A	Internal Audit Comments: Risk assessments have been included in the scope of our 2023/24 review of Health and Safety, therefore this supersedes these recommendations.
2020/21. Taxi Licensing	<p>B. 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.</p>	Medium 	Kevin Nealon, Community Protection Manager	31/08/2022 30/11/2023	Management Comments: We do not take screenshots of the search result as this could result in the Council unnecessarily processing and storing confidential data. We believe that the NAFN would not approve of information from their system being screenshotted.
2021/22. Homelessness and Temporary Accommodation	<p>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).</p> <p>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</p>	Medium 	Paul Whitworth, Housing and Welfare Manager	N/A	<p>Management Comments: The Council develop its strategy with other local authorities in South Nottinghamshire. It has been agreed that Rushcliffe Borough Council will lead on the current strategy. Recent meetings have covered the progress in delivering the strategy, allocating responsibilities and roles. It is expected these meetings will be bi-annual.</p> <p>The Housing and Welfare Manager is reviewing procedures as part of the new Head of Housing Strategy. A transformation working group has been convened to assess how the Council use its systems and functionality. As the contract with the current provider is due to end, it is preferred that high levels of resources are not used on addressing its current functionality.</p>

	client's assessment of needs is regularly reviewed and updated.				
2021/22. Homelessness and Temporary Accommodation	<p>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.</p> <p>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 Breakfast accommodation. These checks should be documented.</p>	<p>Medium</p> 	<p>Paul Whitworth, Housing and Welfare Manager</p>	<p>N/A</p>	<p>Management Comments: The Licence Agreement is currently with the legal team to review. However, as the Council are purchasing more properties to let, it wants to tighten up on its legal agreement. As an interim control, tenants are required to sign a one-page document outlining their responsibilities but this is not legally binding.</p>

FOR MORE INFORMATION:

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Report to Audit Committee

Subject: Corporate Risk Management Scorecard Quarter 2 2023/24

Date: 12 December 2023

Author: Interim Corporate Director

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. It is due for renewal this financial year, with a new Strategy and Framework to be reviewed by this Committee early in 2024.

As part of the review of the Risk Management Strategy, a process review of internal risk management and risk registers is also being undertaken with a view to making the system and reporting of risks more automated.

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 2023 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.

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 2023

Appendix 2 - Risk Management Scoring Matrix

Appendix 3 – Risk Definitions

Statutory Officer Approval


Approved by: Chief Financial Officer


Date:


Approved by: Monitoring Officer


Date:

Appendix 1 - Corporate Risk Register Monitoring – Quarter 1 – Period Ending 30 September 2023

1	<p>FAILURE TO PREVENT BUDGET OVERHEATING ONCE THE BUDGET HAS BEEN SET</p> <p>Owner: Head of Finance & IT</p> <p>Current Risk: GREEN B1, low likelihood / negligible impact</p> <p>Direction of Travel: 22/23 Q1 D3; Q2 D3; Q3 B3; Q4 B1. 23/24 Q1 B1; Q2 B1; </p> <p>Definition:</p> <p><i>Shorter term implications of overspending budgets or not collecting as much income as forecasted. This can cause adverse impact on Council balances.</i></p> <p>Key Risk Driver: Financial Impact</p> <p>Raw Risk: RED E3, very high likelihood / serious impact (£50k - £500k)</p> <p>Commentary:</p> <p>Budget monitoring reports are presented to Cabinet on a quarterly basis, and reflect a review of current year budgets and spend to date. They also recognise any trends (both underspends and overspends) as reported in the year-end outturn report.</p> <p><u>Actions completed during quarter 2:</u></p> <ul style="list-style-type: none"> • Quarter 1 budget monitoring report was presented to Cabinet on 7th September 2023. This reported a forecast NIL variance at year end. • Quarter 2 budget monitoring was reported to Cabinet on 9 November 2023 this reported an overall underspend, however there were significant departmental overspends identified which if not controlled could change the overall position at Quarter 3 and therefore increase the risk. <p><u>Actions outstanding:</u></p> <ul style="list-style-type: none"> • As a result of overspends identified in quarter 2 in areas of PASC and Waste, actions are being considered to reduce the overspend continuing into the second half of the year.
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2	<p>FAILURE TO MAINTAIN FINANCIAL INTEGRITY</p> <p>Owner: Head of Finance and IT</p> <p>Current Risk: RED E4, very high likelihood / major impact £500k to £1m</p> <p>Direction of Travel: 22/23 Q1 E4; Q2 E4; Q3 E4; Q4 E4. 23/24 Q1 E4; Q2 E4 </p> <p>Definition:</p> <p><i>Affecting the ability of the Council to meet its financial commitments in the longer term.</i></p> <p>Key Risk Driver: Financial Impact</p> <p>Raw Risk Value: RED E5, very high likelihood / critical impact (£1M+)</p> <p>Commentary:</p> <p>The preparation of a balanced budget is a fundamental requirement placed on all local authorities, and this can only be achieved by the control of expenditure and the maintenance or improvement in income. The main financial risk issue continues to be the delivery of the ongoing £2.857m efficiency target against a backdrop of pay rises, fuel and energy price increases, and national pressures around the future of local government funding.</p> <p><u>Actions completed during quarter 2:</u></p> <ul style="list-style-type: none"> The Medium Term Financial Plan was presented to Council on 2 March 2023 as part of the 2023/24 General Fund Revenue Budget report. It set a future efficiency target of £2.857m and officers have now completed a review of budgets and a programme of proposed efficiencies will be put forward for consideration as part of budget setting for 2024/25. <p><u>Actions outstanding:</u></p> <ul style="list-style-type: none"> Proposed Efficiencies will be presented to Portfolio Holder to agree plans for delivery in 2024/25 and 2025/26. TARGET DATE: January 2024.

	<ul style="list-style-type: none"> • Development of a Procurement and Contract Management Strategy to ensure value for money in purchasing. This will reflect the recommendations arising from the internal audit reviews of both Contract Management and Procurement. It will also need to reflect changes arising from the new UK Procurement Act. TARGET DATE: February 2024. • Development and implementation of a Charging Strategy to maximise current income streams and identify new income opportunities in accordance with all relevant statutory and corporate requirements. TARGET DATE: January 2024. • Completion of additional Internal Audit work required on main financial systems in response to the alleged fraud in 2022, and ongoing liaison with External Audit. TARGET DATE: January 2024.
3	<p>FAILURE TO PROTECT STAFF, INCLUDING HEALTH & SAFETY ISSUES</p> <p>Owner: Corporate Director</p> <p>Current Risk: AMBER C3, significant likelihood / serious impact</p> <p>Direction of Travel: 22/23 Q1 B3; Q2 B3; Q3 C3; Q4 C3. 23/24 Q1 C3; Q2 C3 </p> <p>Definition:</p> <p><i>Ineffective systems, processes and equipment that can present danger to individuals or groups of employees.</i></p> <p>Key Risk Driver: Health & Safety</p> <p>Raw Risk Value: RED D4, high likelihood / major impact (loss of life / major illness)</p> <p>Commentary:</p> <p>All staff should feel safe at work and be protected against all dangers wherever possible.</p> <p><u>Actions completed during quarter 2:</u></p> <ul style="list-style-type: none"> • The Health and Safety team continued their programme of inspections and corporate review of risk assessments. This process has identified a number of risks which need to be addressed and some risk assessments which are overdue for review and/or with appropriate control measures not being fully identified, for which mitigations are being planned. It was hoped


	<p>that the risk level would reduce in quarter 2, however some actions to address risk remain outstanding at quarter 2, staff shortages in some areas has meant actions have not been completed in a timely manner.</p> <ul style="list-style-type: none"> • Health and Safety audit commenced and will continue in quarter 3. <p><u>Actions outstanding:</u></p> <ul style="list-style-type: none"> • To continue with the programme of health and safety inspections to determine the corporate-wide risk position and ensure the delivery of mitigation actions to address identified risks. TARGET DATE: January 2024. • Rollout of the new Civic Centre emergency evacuation procedures. TARGET DATE: December 2023.
4	<p>FAILURE TO RECRUIT AND RETAIN STAFF, AND MAINTAINING INTERNAL CAPACITY</p> <p>Owner: Head of HR, Performance & Service Planning</p> <p>Current Risk: AMBER C3, significant likelihood / serious impact</p> <p>Direction of Travel: 22/23 Q1 C3; Q2 C3; Q3 C3; Q4 C3. 23/24 Q1 C3; Q2 C3 </p> <p>Definition:</p> <p><i>Associated with the particular nature of each profession, internal protocols, managerial abilities, and sickness levels.</i></p> <p>Key Risk Driver: Service Provision</p> <p>Raw Risk Value: AMBER C3, significant likelihood / serious impact (significant elements of a service suspended / reduced)</p> <p>Commentary:</p> <p>Like nearly all councils, Gedling is experiencing difficulties with recruitment, particularly with professional roles such as planning, environmental health and finance. Uncertainty also still remains in the future if, for example, funding reductions impact upon the Council's ability to deliver public services.</p> <p><u>Actions completed during quarter 2:</u></p> <ul style="list-style-type: none"> • Pentana is now more actively used by officers to manage projects, risks, audit recommendations, carbon management


actions, equality actions which will provide an indicator where officers are struggling to deliver due to capacity issues.


- Discussions have been had within Corporate Management Team to share experience and ideas for improving recruitment and retention, some teams have adopted “grow your own” approach and in some areas career grading has been used to attract candidates successfully.
- HR have met with the Communications team to look at the recruitment page and individual recruitment campaigns to try and attract candidates.
- Staff survey was launched with all staff with results to be fed to Heads of Service to develop action plans for their services to improve on areas where staff have identified issues.


Actions outstanding:


- Continue to monitor the national review of the impact of the national living wage on local government pay scales and assess the impact for Gedling. TARGET DATE: n/a.
- Investigate opportunities for the introduction of apprenticeships in areas experiencing particular recruitment issues. TARGET DATE: December 2023.
- Continue to work with the universities to facilitate the Supported Intern Placement Programme. TARGET DATE: n/a.
- Review recruitment options, including a refresh of the website recruitment pages, and which enhances the Council’s offer in terms of flexible working and accessibility. TARGET DATE: January 2024.
- Review agile working arrangements currently in place, forming a view on future work needs and requirements, and determining a strategy that will have a positive impact on recruitment and retention of staff. The first step is to review the use of office and desk space / patterns of working within the Civic Centre. TARGET DATE: December 2023.
- To monitor the impact of workforce capacity on delivery of the Gedling Plan and compliance with governance requirements by identifying practical measures to reduce the pressure within teams and the fragility of some services. TARGET DATE: December 2023.
- Prepare a new Workforce Strategy and set out actions for improvement. TARGET DATE: February 2024 (this was presented to SLT in November).
- High internal audit finding – *“there were low completion rates of Performance Development Reviews (PDR) which impacts the Council’s ability to fully review the skills base of all staff and ensure staff have the necessary skills and tools - including training - to undertake their roles, deliver to expected standards and ensure future development opportunities.”* A new


	<p>programme of PDRs to be promoted and undertaken TARGET DATE: March 2024.</p>
5	<p>FAILURE TO PROPERLY UTILISE EXISTING ICT, REACT TO TECHNOLOGY CHANGES, AND PREVENT DATA LOSS</p> <p>Owner: Head of Finance & IT</p> <p>Current Risk: AMBER C3, significant likelihood / serious impact</p> <p>Direction of Travel: 22/23 Q1 C3; Q2 C3; Q3 C3; Q4 C3. 23/24 Q1 C3; Q2 C3 </p> <p>Definition:</p> <p><i>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.</i></p> <p>Key Risk Driver: Objectives</p> <p>Raw Risk Value: RED D4, high likelihood / major impact (directorate objectives not met)</p> <p>Commentary:</p> <p>Good IT is key to the delivery of efficient Council services, and the development of a coherent Digital Strategy is essential.</p> <p><u>Actions completed during quarter 2:</u></p> <ul style="list-style-type: none"> • SLT received the findings of the external review of the ICT service, evaluating current service provision and resourcing (baseline review). • Emergency Response Plan for cyber security incidents approved by SLT. • An internal Digital Transformation team has been established to prepare for the work of the external agent. • An external consultant 'Change Network' was procured to prepare an IT Strategy, road map and target operating model for ICT. • Information Security Policy was reviewed and approved by Cabinet on 7 September.


	<p><u>Actions outstanding:</u></p> <ul style="list-style-type: none"> • Completion of the ICT Strategy and other outputs from ‘Change Network’ working with the Digital Transformation team TARGET DATE: February 2024.
6	<p>FAILURE TO PROTECT & UTILISE PHYSICAL ASSETS</p> <p>Owner: Head of Regeneration & Welfare</p> <p>Current Risk: RED C4, significant likelihood / serious impact</p> <p>Direction of Travel: 22/23 Q1 C3; Q2 C3; Q3 C3; Q4 C3. 23/24 Q1 C3; Q2 C4</p>  <p>Definition:</p> <p><i>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.</i></p> <p>Key Risk Driver: Health & Safety</p> <p>Raw Risk Value: RED D4, high likelihood / major impact (loss of life / major illness)</p> <p>Commentary:</p> <p>The Council owns and manages a number of buildings and it is important that these are all checked on a regular basis and maintained through an up-to-date Asset Management Plan and Strategy. In addition the Council has some management/maintenance responsibility for joint use buildings such as Leisure Centres which are important assets in delivering the Leisure function. The risk in this area has increased due to some issues at Carlton Forum leisure centre drainage. The risk is being managed but the Council is working with the County Council to mitigate risk in the longer term.</p> <p><u>Actions completed during quarter 2:</u></p> <ul style="list-style-type: none"> • General condition surveys are now in place for the majority of the main operational estate. • A new compliance regime has been introduced for all Council assets (fire, asbestos, water testing). • Meeting with the County Council to discuss solutions to drainage issues at Leisure Centre, works likely in April 2024.


	<p><u>Actions outstanding:</u></p> <ul style="list-style-type: none"> • Cyclical update of property condition surveys, starting with those about to expire e.g. pavilions. TARGET DATE: January 2024. • Produce a new Property Asset Management Plan. TARGET DATE: March 2024. • Review the suitability of Council-owned temporary accommodation and establish a short and long term maintenance programme. TARGET DATE: February 2024.
7	<p>FAILURE TO REACT TO CHANGES IN LEGISLATION</p> <p>Owner: Corporate Director</p> <p>Current Risk: RED D3, significant likelihood / serious impact</p> <p>Direction of Travel: 22/23 Q1 C3; Q2 C3; Q3 C3; Q4 C3. 23/24 Q1 C3; Q2 D3</p>  <p>Definition:</p> <p><i>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.</i></p> <p>Key Risk Driver: Financial Impact</p> <p>Raw Risk Value: RED D4, high likelihood / major impact (£500k - £1m)</p> <p>Commentary:</p> <p>Legislation changes are progressed through parliament and can ultimately affect any Council service. A watching brief on their progression from Bills to Acts is therefore essential. The risk in this area has increased in quarter 2 following the introduction of mandatory qualification requirements for Building Control officers which must be obtained before 1st April 2024. This is impacting the current workforce and will impact on the ability to deliver the statutory building control function if qualification is not completed.</p> <p><u>Actions completed during quarter 2:</u></p>


	<ul style="list-style-type: none"> • Building Control staff are being supported through the qualification this action is ongoing TARGET Date 1st April 2024. • Received confirmation that changes to the pension scheme following McCloud case will be resolved by the Administering authority in quarter 3 however the impact is low if any. <p><u>Actions outstanding:</u></p> <ul style="list-style-type: none"> • New waste reforms were announced by government on 23 October 2023 to improve and simplify the approach to waste collections in England, such as the introduction of a free weekly food waste collection, and we await further guidance and confirmation of resources needed to implement those changes. TARGET DATE: n/a.
8	<p>FAILURE OF CONTRACTORS OR PARTNERSHIP ARRANGEMENTS – CONTRACTUAL BREACHES</p> <p>Owner: Head of Finance & IT</p> <p>Current Risk: AMBR C3, significant likelihood / serious impact</p> <p>Direction of Travel: 22/23 Q1 B3; Q2 B3; Q3 C3; Q4 C3. 23/24 Q1 C3; Q2 C3 </p> <p>Definition:</p> <p><i>Associated with the failure of contractors and partnership arrangements to deliver services or products to the agreed cost and specification.</i></p> <p>Key Risk Driver: Financial Impact</p> <p>Raw Risk Value: RED D3, high likelihood / serious impact (£50k - £500k)</p> <p>Commentary:</p> <p>This risk focusses on perceived weaknesses in the procurement and contract management processes.</p> <p><u>Actions completed during quarter 2:</u></p>

	<ul style="list-style-type: none"> The implementation of some actions resulting from the Contract Management and Procurement internal audits. <p><u>Actions outstanding:</u></p> <ul style="list-style-type: none"> Implementation of the new Contract Register and Contract Management module as part of the Intend procurement system. TARGET DATE: June 2024. Review indemnity clauses in terms and conditions for new contracts to ensure that they reflect the Council's risk appetite. TARGET DATE: January 2024.
9	<p>INABILITY TO DEFEND ONE-OFF CHALLENGES TO A COUNCIL DECISION OR NEW COMPENSATION TREND EMERGES</p> <p>Owner: Corporate Director</p> <p>Current Risk: GREEN A3, very low likelihood / serious impact</p> <p>Direction of Travel: 22/23 Q1 A3; Q2 A3; Q3 A3; Q4 A3. 23/24 Q1 A3; Q2 A3 </p> <p>Definition:</p> <p><i>Councils are increasingly vulnerable to judicial reviews and new compensation claims.</i></p> <p>Key Risk Driver: Financial Impact</p> <p>Raw Risk Value: RED E3, very high likelihood / serious impact (£50k - £500k)</p> <p>Commentary:</p> <p>These may arise as a result of a national policy change, Council decision, or lack of action.</p> <p><u>Actions completed during quarter 2:</u></p> <ul style="list-style-type: none"> Completion of restructure of legal services means full team which will support capacity to defend one off challenges. As reported to Environment and Licencing Committee in January 2023, some taxi licensing fees were overcharged and a process of refunds is now operational. A new methodology for calculating

	<p>the fees has been developed to ensure there will be no reoccurrence going forward.</p> <p><u>Actions outstanding:</u></p> <ul style="list-style-type: none"> • National interest around “employment status” and “worker rights” continues to develop. We need to complete the work on assessing the employment status of individuals working for the Council to ensure that legislative and corporate requirements are met. TARGET DATE: n/a.
10	<p>FAILURE TO MAINTAIN SERVICE STANDARDS, CUSTOMER SATISFACTION, AND/OR MEET CUSTOMER EXPECTATIONS</p> <p>Owner: Corporate Director</p> <p>Current Risk: GREEN B1, low likelihood / negligible impact</p> <p>Direction of Travel: 22/23 Q1 B1; Q2 B1; Q3 B1; Q4 B1. 23/24 Q1 B1; Q2 B1 </p> <p>Definition:</p> <p><i>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.</i></p> <p>Key Risk Driver: Reputation</p> <p>Raw Risk Value: RED D4, high likelihood / major impact (adverse national publicity)</p> <p>Commentary:</p> <p>This risk refers to deliver of service to the customer and ensuring equal access for all.</p> <p><u>Actions completed during quarter 2:</u></p> <ul style="list-style-type: none"> • Monitoring of complaints in terms of number, underlying reasons and other trends is continuing. • A new Customer Services Strategy to improve customer engagement and ensure customer service standards are maintained has been developed and approved. • Customer Services Outreach centre in Bestwood was launched.

	<ul style="list-style-type: none"> • Webchat now launched. <p><u>Actions outstanding:</u></p> <ul style="list-style-type: none"> • Continue to monitor and respond as necessary to the impact upon the Council of potential staffing capacity issues in key areas. TARGET DATE: n/a.
11	<p>FAILURE TO PREVENT DAMAGE TO THE COUNCIL'S REPUTATION</p> <p>Owner: Chief Executive</p> <p>Current Risk: GREEN B2, Low likelihood / minor impact</p> <p>Direction of Travel: 22/23 Q1 B2; Q2 B2; Q3 B2; Q4 B2. 23/24 Q1 B2; Q2 B2 </p> <p>Definition:</p> <p><i>Related to the Council's reaction to a specific event or issue, or generally a downturn in quality of service.</i></p> <p>Key Risk Driver: Reputation</p> <p>Raw Risk Value: RED D4, high likelihood / major impact (adverse national publicity)</p> <p>Commentary:</p> <p>The failure to effectively manage and control corporate risks as set out in this report would have a detrimental impact on the reputation of the Council. In recent months we have seen several councils issue warnings around finances, and for Gedling this continues to be our highest risk score. One of the major risks for all local authorities is to <u>not</u> meet their promises made in achieving climate change. For Gedling we aim to be carbon neutral by 2030.</p> <p><u>Actions completed during quarter 2:</u></p> <ul style="list-style-type: none"> • The Council has numerous actions for delivery as part of the Carbon Management Strategy Action Plan and work has continued on these.

	<ul style="list-style-type: none"> The Corporate Environment Group has met to monitor delivery of carbon management actions. <p><u>Actions outstanding:</u></p> <ul style="list-style-type: none"> Individual officers, as well as the Corporate Environment Group, to continue to deliver actions as part of the Carbon Management Strategy Action Plan. TARGET DATE: n/a.
12	<p>FAILURE TO REACT TO AN ENVIRONMENTAL INCIDENT OR MALICIOUS ACT</p> <p>Owner: Corporate Director</p> <p>Current Risk: AMBER C3, significant likelihood / serious impact</p> <p>Direction of Travel: 22/23 Q1 B1; Q2 B3; Q3 C3; Q4 C3. 23/24 Q1 C3; Q2 C3 </p> <p>Definition:</p> <p><i>Council reaction to a natural occurrence e.g. widespread flooding, or other events such as fire and explosions.</i></p> <p>Key Risk Driver: Reputation</p> <p>Raw Risk Value: RED D4, high likelihood / major impact (adverse national publicity)</p> <p>Commentary:</p> <p>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. This risk also covers preparing for any potential malicious act.</p> <p>During October the Council mobilised a response to the impacts of Storm Babet and its subsequent recovery actions. The Council is now taking a significant role in inspecting properties and facilitating recovery and improvement payments to local residents and businesses.</p> <p>There was a high internal audit finding in relation to Business Continuity Plans <i>“The Council’s BIAs are out of date, of varying quality and the template does not adequately cover business continuity</i></p>

	<p><i>planning, although the Council are currently refreshing these.” Actions have commenced in quarter 2 to address this.</i></p> <p><u>Actions completed during quarter 2:</u></p> <ul style="list-style-type: none"> • Departmental Business Continuity Plans largely completed. • Corporate Management Team met to review BCPs and identify outstanding actions within departments. • Winter Plan review commenced. <p><u>Actions outstanding:</u></p> <ul style="list-style-type: none"> • Continue dialogue with the County Council to determine whether they will be able to assist Gedling with any emergency planning resource. Particularly to support finalisation of Corporate Business Continuity plans and review of Emergency Plan. TARGET DATE: January 2024. • Update of corporate business continuity plan. TARGET DATE: March 2024. • Maintain a watching brief on the requirements of Martyn’s law (protection for the public from terrorism at public venues). TARGET DATE: n/a. • Continue delivery of flood grants scheme for properties affected by Storm Babet. TARGET DATE: ongoing
13	<p>FAILURE TO REACT TO SOCIO-ECONOMIC TRENDS</p> <p>Owner: Chief Executive</p> <p>Current Risk: GREEN B2, low likelihood / minor impact</p> <p>Direction of Travel: 22/23 Q1 B2; Q2 B2; Q3 B2; Q4 B2. 23/24 Q1 B2; Q2 B2 </p> <p>Definition:</p> <p><i>Relating to the effects of changes in demographic, residential, or socio-economic trends on the Council’s ability to meet its objectives.</i></p> <p>Key Risk Driver: Reputation</p> <p>Raw Risk Value: RED D3, high likelihood / serious impact (adverse regional publicity)</p>

	<p>Commentary:</p> <p>This risk relates to the long-term view and horizon scanning of potential changes required and modes of delivery for our services.</p> <p><u>Actions completed during quarter 2:</u></p> <ul style="list-style-type: none"> • The Gedling Plan 2023-27 was finalised following a review of strategic direction in light of available resources and was approved by full Council on 2 March 2023. <p><u>Actions outstanding:</u></p> <ul style="list-style-type: none"> • Service Planning for 2024/25 has commenced with a focus on socio-economic data. TARGET DATE: March 2024. • This long-term work will require Gedling to work with partners from within the Nottinghamshire and Derbyshire regions to deliver a long term strategy as part of the new Mayoral authority from May 2024. TARGET DATE: n/a.
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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, however there are some medium level actions from previous years in relation to contracts, procurement and risk which are currently being addressed and should be completed in 2023/24 as detailed in the internal audit follow up report.

HIGH RISK AUDIT RECOMMENDATIONS RAISED IN THIS FINANCIAL YEAR:

There have been two so far, one from the ‘Workforce Strategy’ audit and one from the ‘Business Continuity and Emergency Planning’ audit, and these have been included under risk 4 and risk 12 respectively.

APPENDIX 2 - RISK MANAGEMENT SCORING MATRIX

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

APPENDIX 3 – RISK DEFINITIONS

	IMPACT				
	Negligible	Minor	Serious	Major	Critical
Financial Impact	£0 - £10k	£10k - £50k	£50k - £500k	£500k - £1M	£1M+
Service Provision	No effect	Slightly reduced	Significant elements of a service suspended/ reduced	Service suspended short term / reduced	Service suspended long term, statutory duties not delivered
Health & Safety	Sticking plaster/ first aider	Broken bones/ illness	Multiple injuries / illness	Loss of life / major illness	Major loss of life / large scale major illness
Objectives		Objectives of one section not met	Service objectives not met	Directorate objectives not met	Corporate objectives not met
Morale		Some hostile relationship and minor non co-operation	Major non co-operation	Industrial action	Mass staff leaving / unable to attract staff
Reputation	No media attention/ minor letters	Adverse local media	Adverse regional publicity	Adverse national publicity	Remembered for years!!
Government relations		Poor assessment	More than one poor assessment	Service taken over temporarily	Service taken over permanently

	LIKELIHOOD				
	Very Low	Low	Significant	High	Very High
Probability	< 10%	10% to 35%	35% to 65%	65% to 90%	> 90%
Timing	Next ten years	Next year to five years	Next 12 months	Next 6 months	Next week / this month