



INTERNAL AUDIT FOLLOW UP OF RECOMMENDATIONS REPORT

GEDLING BOROUGH COUNCIL

November 2020

IDEAS | PEOPLE | TRUST



Summary

2018/19	To follow up	H	M	L
Street Naming	1			1
Land Charges	1			1
Grounds Maintenance	3		2	1
Health and Safety	3		3	
Property Investment	1		1	
Overall	9	0	6	3

Complete or Superseded	Incomplete	Overdue (more than 2 revised due dates)	% Complete
H M L	H M L	H M L	
1			100%
	1		0%
	2 1		0%
1	2		33%
	1		0%
1 1	5 2		22%

2019/20	To follow up	H	M	L
Safeguarding	3		2	1
Main Accounting System	2		1	1
IT General Controls	12	3	3	6
Apprenticeship Levy	1		1	
Housing Benefits, Universal Credit and Council Tax Reduction Scheme	4		1	3
Council Tax	2		2	
Pre-Application Advice	5		1	4
Recruitment and Retention	4		1	3
Flexible and Lone Working	5		2	3
Emergency Planning and Business Continuity	2		1	1
Building Control	1		1	
Corporate Governance	3		1	2
Debtors and Debt Recovery	1		1	
Cash and Banking	1		1	
Leisure Centres	6		4	2
Overall	52	3	23	26

Complete or Superseded	Incomplete	Overdue (more than 2 revised due dates)	% Complete
H M L	H M L	H M L	
2	1		66%
1 1			100%
2 2 3	1 1 3		50%
1			100%
1 2	1		75%
	2		0%
1 4			100%
1 3			100%
1 2	1 1		60%
1 1			100%
1			100%
	1 2		0%
	1		0%
1			100%
3 2	1		83%
2 18 19	1 7 8		75%

Summary

INTRODUCTION

This report follows up on all of the legacy internal audit actions recommended by the previous internal auditors for Gedling Borough Council, RSM. This covers all RSM audits from 2018-19 and 2019-20. All recommendations have been discussed with relevant managers and evidence for completed Medium and High recommendations has been obtained.

We have accepted management comments on the status of the Low recommendations.

FOLLOW UP GOING FORWARD - BDO RECOMMENDATIONS

Following the issue of BDO reports going forward, all recommendations raised will be added to this report. As at 24 November 2020, none of the recommendations raised in BDO reports are yet due.

RECOMMENDATIONS

- Of the 62 total legacy recommendations, 61 had due dates before the **24 November 2020**. 9 related to 2018/19 audits and 52 related to 2019/20 audits.

Of the 61 recommendations followed-up:

- 3 were High, 29 were Medium and 29 were Low.
- Across 18/19 and 19/20 recommendations, 2 High, 19 Medium and 20 Low recommendations are completed or superceded, totalling 41 of 61 recommendations (67%).
The 19/20 recommendations have a much higher implementation rate, with 39 of 52 recommendations being completed or superceded (75%).
- A total of 23 recommendations remain incomplete and have been issued a revised due date for the next Audit Committee. Of these, 1 is High, 12 are Medium and 10 are Low.
We acknowledge that the impact of COVID-19 has resulted in interruption of services and therefore implementation of recommendations has delayed in some areas.
- No recommendations currently sit in the 'Overdue' section (where due dates have been revised more than twice) as we did not have access to how many times the legacy recommendations have been revised prior to our taking over the follow-up. However going forward, any recommendations that require more than one revision to the due date will be reported in the 'Overdue' section of the report.

Follow up Process

As part of the follow-up process we issued all recommendations due for implementation on or before November 2020 in September 2020. Recommendations due were sent to all responsible officers or corresponding heads of service. We gave responsible officers 4 weeks to respond. We subsequently chased officers throughout November 2020.

We escalated non-responses to the Assistant Director, Finance on 9 November 2020.

For all incomplete recommendations, we will:

1. Continue to emphasise to staff to be realistic about the implementation dates when completing their management responses at the completion stage of each internal audit review
2. Issue the recommendations tracker to all the relevant Heads of services on a monthly basis

from the November audit committee onwards

3. Issue reminder emails 6 weeks prior to the follow up review to ensure timely completion of each recommendation.

Recommendations: Complete or Superseded

Audit	Recommendation made	Priority Level	Manager Responsible	Due Date	Current Progress
2018/19. Health and Safety	We will put in place an e-learning portal which all staff will be required to access and complete all of the training requirements necessary for their job role.	M	Grant Ilett, Health, Safety and Emergency Planning Officer	30/06/2020	<p>Council Comments: New starters are given a H&S induction form, this is where the awareness is initially covered. The forms are scanned and indexed on idox as well as being recorded on the H&S training database which all officers with computer access can see.</p> <p>The eLearning project has been paused as of January 2020, due to no resource to progress and insufficient budget.</p> <p>Therefore request that this action is removed as superseded.</p> <p>IA Comments: Accepted as superseded.</p> <p>BDO is currently undertaking a Health and Safety review so any risk areas will be covered in new audit.</p>
2019/20. Safeguarding	Information on Safeguarding will be displayed to staff and volunteers on notice boards around the Civic Centre and on completion of the review, safeguarding information will be published on the Council's website and intranet.	M	David Jayne, Community Safety Officer	31/03/2020	<p>Council Comments: Safeguarding posters / information has been distributed into key locations for display however with the closure of offices and facilities, other avenues have been and are being explored to convey the messages. This includes specific issue based safeguarding reminders on the Intranet. Policies and procedures are accessible via the Intranet and Internet.</p>

					IA Comments: Evidence obtained and satisfied that this recommendation is implemented.
2019/20. Safeguarding	The Council will complete the implementation of email notifications when the safeguarding database is updated, as well as the creation of monitoring reports from the database.	M	David Jayne, Community Safety Officer	31/03/2020	Council Comments: E-Mail notifications sent automatically to the safeguarding lead officer is working well. Monitoring reports can now be created automatically for reporting to the internal officers groups and SLT. IA Comments: Evidence obtained and satisfied that this recommendation is implemented.
2019/20. Main Accounting	Prior to processing any virements on Agresso the virement documentation will be authorised by two authorised members of staff.	M	Tina Adams, Principal Finance Business Partner	30/11/2019	Council Comments: All virements are authorised by 2 senior officers (at least one of which is a finance officer), pre pandemic this was a manual system with hard signatures and copies of the virements kept in the office. During the pandemic the virements are authorised via e-mail and all corresponding authorisation filed electronically. IA Comments: Satisfactory; it is also being reviewed as part of current BDO audit.
2019/20. IT General Controls	Management will identify the areas of the IT estate where patching is not routinely performed, monitor these areas and assess the risks, for inclusion in the risk register.	H	Helen Barrington, Director of Organisational Development and Democratic Services Rosie Caddy, Service Manager, Customer Services and Communications	28/02/2020	Council Comments: IT Managers provide an overview report to Senior Management of current patching status. This is produced from vulnerability scanning and manual checks. See quarterly report. IA Comments:

					Accepted - BDO is also currently undertaking a Cyber review.
2019/20. IT General Controls	Management will ensure that the Business Continuity Management work is completed and links with the IT Disaster Recovery work; make it more explicit in the Council's Business Continuity Plan what the Recovery Point and Recovery Time Objectives are; and will follow up a presentation on RPO and RTO's with formal confirmation via e-mail.	H	Helen Barrington, Director of Organisational Development and Democratic Services Rosie Caddy, Service Manager, Customer Services and Communications	30/09/2020	<p>Council Comments: In response to the Covid19 pandemic, in the first week of March 2020, a Business Impact Assessment (BIA) template was adopted and all service areas asked to complete it. The BIA incorporates recovery time objectives and actions. Cabinet formally approved a new Business Continuity Policy, BIA template and guidance on 2 July 2020. In view of the fact that Service areas predominantly focussed on the pandemic when completing the BIAs in March, Service Managers were asked to review their BIAs in accordance with the Policy by 30 September 2020 to ensure a full suite of plans covering all risk events (including loss of ICT or telecommunications) are in place. All service areas had an updated BIA in place before 30 September.</p> <p>IA Comments: Accepted - BDO is also currently undertaking a Cyber review</p>
2019/20. IT General Controls	Management will meet with HR to discuss and refine the leavers' process, particularly in relation to the prompt notification of leavers. Management will be reminded to perform reviews of the access assigned to their systems and data. Evidence of these reviews should be retained. IT will support this process by producing an Active Directory list of access	M	Helen Barrington, Director of Organisational Development and Democratic Services Rosie Caddy, Service Manager, Customer Services and Communications	Immediate	<p>Council Comments: The meeting with HR was completed.</p> <p>IA Comments: Accepted - BDO is also currently undertaking a Cyber review.</p>

	permissions annually, for Managers to check.				
2019/20. IT General Controls	Management will test the second firewall appliance, to ensure that it could be used in the event that the primary Firewall failed.	M	Helen Barrington, Director of Organisational Development and Democratic Services Rosie Caddy, Service Manager, Customer Services and Communications	Immediate	<p>Council Comments: The new firewall system has two firewalls in a high availability pair which automatically fail over in the event of hardware or software failure. This has been tested during the implementation phase. There is a third firewall offsite which is the same model and can have the configuration and license moved in an emergency.</p> <p>IA Comments: Accepted - BDO is also currently undertaking a Cyber review.</p>
2019/20. Apprenticeship Levy	We will review the durations set for the completion of our apprenticeships, to ensure that they are realistic. We will also remind line managers of apprentices, of their responsibility to release apprentices for training in accordance with the agreed training plan and to co-operate and support their apprentices to complete their training within the specified time limits.		David Archer, Service Manager, Organisational Development	30/11/2019	<p>Council Comments: Compliance (the current "cohort 2" will be the final cohort for the council); Cohort 2 target date for completion is April 21. The tripartite arrangement (apprentice/ manager/ assessor) is dynamic in nature and communication including a requirement to allow apprentices time to complete training and to participate in off-the-job training occurs throughout the programme. Evidence obtained.</p> <p>IA Comments: Evidence obtained and satisfied that this recommendation is implemented.</p>
19/20. Housing Benefits, Universal Credit and Council Tax Reduction Scheme	Where absences occur with Team Leaders or the Housing and Welfare Support Manager, an additional member of staff will be used to check the values on the BACS reports to ensure these are consistent	M	Paul Whitworth, Housing and Welfare Support Manager	30/11/2019	<p>Council Comments: Following this recommendation I asked my Policy and Development officer (Susan Buchanan) to cover when one of the Team Leaders or myself is unavailable.</p>

	throughout the BACS run.				<p>She is the same pay banding as the Team Leaders and is the obvious option. The only example I can find is enclosed back in February when she countersigned that week's payment run.</p> <p>IA Comments:</p> <p>Payment run attachment example reviewed and satisfied the recommendation is complete.</p>
2019/20. Pre-Application Advice.	The Planning Department will ensure that all Treasury payment receipts are uploaded to the Uniform system when the fee paid is manually input.	M	Mike Avery, Assistant Director, Planning and Regeneration	31/01/2020	<p>Council Comments:</p> <p>The service support team leader raised this issue with his staff. Treasury receipts are now uploaded to Uniform.</p> <p>IA Comments:</p> <p>Accepted.</p>
2019/20. Recruitment and Retention	Going forward a central log will be maintained of all Council staff members who have received recruitment and selection training.	M	David Archer, Service Manager, Organisational Development	31/03/2020	<p>Council Comments:</p> <p>A central log has now been created to record occasions when a member of staff has received R&S training.</p> <p>IA Comments:</p> <p>Evidence obtained, satisfied the recommendation is complete.</p>
2019/20. Emergency Planning and Business Continuity	All service areas within the Council will complete the following to ensure they are able to continue to carry out key and critical duties in the event of a disaster emergency: Business Impact Analysis; Service Level Business Continuity Plan/ Strategy; Service Level Recovery Action Plan.	M	Grant Ilett, Health, Safety and Emergency Planning Officer	31/03/2020	<p>Council Comments:</p> <p>All service areas completed a BIA in March, with an additional review undertaken in October.</p> <p>IA Comments:</p> <p>Accepted.</p>
2019/20. Building Control	We will carry out an immediate review of all applications in progress and ensure that any applications that have not been invoiced, are brought up to date promptly.	M	Mike Avery, Assistant Director, Planning and Regeneration	31/07/2019	<p>Council Comments:</p> <p>Review was completed immediately after the audit. Invoices were issued for all applications in progress</p> <p>IA Comments:</p>

					Accepted.
2019/20. Cash and Banking	Market staff will be reminded to issue receipts to every stall holder with their name and stall number clearly recorded	M	Katie Walters,	30/04/2020	<p>Council Comments: Review was completely immediately after the audit. Invoices were issued for all applications in progress</p> <p>IA Comments: Accepted.</p>
2019/20. Leisure Centres	Collection receipts will be maintained on file with the banking slips to demonstrate the passing of accountability for the cash from the Council to the Collection Agent.	M	Andy Fretwell, Leisure Manager	31/03/2020	<p>Council Comments: This is implemented.</p> <p>IA Comments: Reminders to managers obtained, deemed complete.</p>
2019/20. Leisure Centres	It will be communicated to all sites that the Daily Manager Check Sheets are mandatory and must be completed. Evidence of the daily checks being conducted will be signed by the Duty Manager undertaking these and this evidence will be maintained on file.	M	Andy Fretwell, Leisure Manager	31/03/2020	<p>Council Comments: This is implemented.</p> <p>IA Comments: Reminders to managers obtained, deemed complete.</p>
2019/20. Leisure Centres	Staff will be reminded that they should sign the cash up records to certify two people have completed the process. By exception, if two people are not available to complete the process, one person will complete and sign to certify the initial cash up process has been completed. The cash and records will then be placed in the safe until a second officer is available to count and certify the process. This alternative is only acceptable where a second person is not available to complete the two person cash up process.	M	Andy Fretwell, Leisure Manager	31/03/2020	<p>Council Comments: Whilst these should be signed by a Manager at every reconciliation, it is impossible for 2 members of staff to sign them on all occasions as we often only have one member of management left in the building, with non-reception staff, at the end of the day. Audit were informed of this at the time. It is not practical that two people count the takings the following day and therefore cannot be agreed to. Cash is always counted by the Duty Manager on shift on the day it is received, with the takings being recounted by the Duty Manager who is on duty the following</p>

					day. Takings are therefore always counted twice. IA Comments: Accepted as superceded.
2019/20. Flexible and Lone Working	The draft DSE and Agile Workstation Assessment Forms will be presented to the Senior Leadership Team for review and approval.	M	Grant Ilett, Health, Safety and Emergency Planning Officer	31/08/2019	Council Comments: This was presented to SLT in the Summer. IA Comments: Accepted.

Recommendations: Incomplete

Audit	Recommendation made	Priority Level	Manager Responsible	Revised Due Date	Current Progress
2018/19. Grounds Maintenance Parks & Open Spaces	We will ensure that the Council's Green Space Strategy is reviewed and updated, to provide a medium-term strategy for the development and improvement of parks and open spaces for the benefit of the whole of the Borough.	M	Melvyn Cryer, Service Manager, Parks and Street Care (PASC)	31/03/2020 31/01/2021	<p>Council Comments: The Green Space Strategy is being worked on currently. It has been moved on the Council's 'Forward Plan' for delivery to Cabinet on Wednesday 5th January 2021</p> <p>IA Comments: We will follow up on the progress of this recommendation prior to the next Audit Committee.</p>
2018/19. Grounds Maintenance Parks & Open Spaces	We will commence a park by park and open spaces survey of all trees as soon as we have completed the appointment of a Green Space Asset Manager.	M	Melvyn Cryer, Service Manager, Parks and Street Care (PASC)	31/03/2020 31/01/2021	<p>Council Comments: The Job Description for the 'Tree Inspector' post has been written and the 'Revenue Growth Bid' budget established. A report is being written to SLT to formally authorise and establish the post. Once established, recruitment to the post will commence. Completion Winter 2020.</p> <p>IA Comments: We will follow up on the progress of this recommendation prior to the next Audit Committee.</p>
2018/19. Health and Safety	Approved contractors who have passed the review date for competency and insurance review will be contacted to undertake these checks.	M	Grant Ilett, Health, Safety and Emergency Planning Officer	31/05/2020 31/01/2021	<p>Council Comments: Contractor (Client officer and Construction Guidance) is in place and several training sessions have been delivered. In terms of a comprehensive list of contractors, all those of which I have been informed of have been captured and added</p>

				<p>to the contractor list. This work however has not been resourced since January 2020 due to ongoing emergency commitments. With the exception of additional guidance being issued to managers whom have managed contractors during the Covid-19 period (additional H&S rule and conditions for contractors and a permit to work for coronavirus). These records will be each individual manager that manages the contracts/projects.</p> <p>IA Comments:</p> <p>We will follow up on the progress of this recommendation prior to the next Audit Committee.</p>
<p>2018/19. Health and Safety</p>	<p>All risk assessments will be reviewed as required and signed off by Managers.</p>	<p>M</p>	<p>Grant Ilett, Health, Safety and Emergency Planning Officer</p>	<p>31/07/2020 31/01/2021</p> <p>Council Comments:</p> <p>The H&S declaration return identified 243 of 716 were still in word format. This declaration was the first of its kind this year to meet a travellers insurance requirement. I suspect in light of the Covid-19 emergency that there remains a proportion that have not been transferred onto AssessNET. At the time of sending this email, there was 826 activity risk assessments on AssessNET. 67 review is now due, 280 require sign off by managers</p> <p>IA Comments:</p> <p>We will follow up on the progress of this recommendation prior to the next Audit Committee.</p>

2018/19. Property Investment, Miscellaneous Properties and Facilities Management	We will ensure that our plans to put in place a programme of property asset condition surveys are finalised, and the necessary resources are obtained.	M	Katie Walters, Service Manager, Property	30/09/2020 30/04/2021	<p>Council Comments: The ongoing completions of the property asset condition surveys will be continued to be undertaken. Review again in April 2021</p> <p>IA Comments: We will follow up on the progress of this recommendation prior to the next Audit Committee.</p>
2019/20. IT General Controls	Management will ensure that the IT Strategy is reviewed and updated to support the delivery of the overarching Corporate Digital Strategy which will be developed following sign off of the overall Gedling Plan.	M	Helen Barrington, Director of Organisational Development and Democratic Services Rosie Caddy, Service Manager, Customer Services and Communications	30/09/2020 31/01/2021	<p>Council Comments: Work is ongoing to update the existing documents, drafts are due by the end of the month. The IT strategy will follow the Digital Strategy to drive this and other corporate priorities.</p> <p>IA Comments: We will follow up on the progress of this recommendation prior to the next Audit Committee.</p>
2019/20. IT General Controls	Management will ensure that the issues identified as part of the Public Sector Network review are assigned action owners and that the actions are tracked through to completion. Furthermore, periodic reviews of the firewall will be performed in between PSN audits.	H	Helen Barrington, Director of Organisational Development and Democratic Services Rosie Caddy, Service Manager, Customer Services and Communications	31/05/2020 & 30/11/2020 31/01/2021	<p>Council Comments: Firewall rules were reviewed as part of migration to a new system. Work on issues in the PSN ITHC continue to be addressed.</p> <p>IA Comments: We will follow up on the progress of this recommendation prior to the next Audit Committee.</p>
2019/20. Flexible and Lone Working	The Council will ensure that all outstanding risk assessments are transferred to the AssessNet System.	M	Grant Ilett, Health, Safety and Emergency Planning Officer	30/06/2019 31/01/2021	<p>Council Comments: No response received.</p> <p>IA Comments: We will follow up on the progress of this recommendation prior to the next Audit Committee.</p>

2019/20. Council Tax	All new liabilities will be processed and set up on the Civica system within 14 days of the Council receiving original notification.	M	Kerry Mortimer, Revenues Team Leader	31/12/2019 31/12/2020	<p>Council Comments:</p> <p>Staffing resources and Covid-19 has had significant impact on our ability to process all new liabilities within 14 days, along with the administration of business support grants. This has meant that we have not reached our target.</p> <p>However could it be noted for future reference that our corporate PI target is 95% of work received will be done within 14 days, not 100%. For the period from 31st Dec 2019 to the start of March, our average was 90.38% work done in 14 days.</p> <p>IA Comments:</p> <p>We will follow up on the progress of this recommendation prior to the next Audit Committee.</p>
2019/20. Council Tax	All refund batches will be authorised via email and the evidence of authorisation will be retained on file.		Kerry Mortimer, Revenues Team Leader	31/12/2019 31/12/2020	<p>Council Comments:</p> <p>The revenues team were in the process of creating and implementing a new secure and streamlined method of authorising refunds at the time of the last audit, due to the unforeseen circumstances of the pandemic, the process has not yet been implemented and the method of authorisation that was subject to the last audit is still in place.</p> <p>The new method, with the recording of an email authorisation will be</p>

					<p>in place by 31st December 2020.</p> <p>IA Comments:</p> <p>We will follow up on the progress of this recommendation prior to the next Audit Committee.</p>
<p>2019/20. Corporate Governance</p>	<p>The Council will put in place a system for declarations of interests to be completed by all staff initially and going forward by all new staff on appointment. All members of staff who have responsibilities for ordering goods and services will be required to confirm their interests annually. Monitoring will be undertaken to ensure that a current declarations of interests is in place.</p>	M	<p>Helen Barrington, Director of Organisational Development and Democratic Services</p>	<p>30/04/2020 30/12/2020</p>	<p>Council Comments:</p> <p>A meeting took place on 6 February 2020 to agree a number of actions to implement this recommendation, but these were not progressed as a result of the impact of the Covid-19 pandemic. A new completion date of 30 December 2020 was agreed by Audit Committee as part of the Annual Governance Statement 2019/20.</p> <p>IA Comments:</p> <p>We will follow up on the progress of this recommendation prior to the next Audit Committee.</p>
<p>2019/20. Debtors and Debt Recovery</p>	<p>We will ensure that all debts are managed and escalated in a timely manner in line with policy requirements.</p>	M	<p>Kerry Mortimer, Revenues Team Leader</p>	<p>30/11/2019 31/01/2021</p>	<p>Council Comments:</p> <p>Covid-19 has seen our recovery and enforcement action halted by both a corporate instruction and with some actions suspended in law by central government (enforcement agents).</p> <p>Prior to that pause in recovery action, reminders were sent on a weekly basis for sundry debtor invoices with automated scheduled tasks in workflow each month for additional action beyond reminders, including sending cases to collection</p>

					<p>agents and commencing legal action where appropriate.</p> <p>IA Comments:</p> <p>We will follow up on the progress of this recommendation prior to the next Audit Committee.</p>
2019/20. Leisure Centres	All Health & Safety checks will be undertaken internally or externally within the set timeframes agreed in the Council's Policy. This will be communicated to all Leisure Centre staff.	M	Andy Fretwell, Leisure Manager	30/04/2020 29/02/2021	<p>Council Comments:</p> <p>The Fire Risk Assessments only need to be updated when significant changes have been made.</p> <p>ALC fixed electrical test was a full 5-year test so was not due for renewal</p> <p>With regards to the fire risk assessments, due to lockdown these haven't yet been completed. I already have a quote from CIPFA & am awaiting one from FCS Live. I have yet to contact a third for an additional quote.</p> <p>With regards to external health & safety audits which were planned for this year, they have been pushed back to the following dates:</p> <ul style="list-style-type: none"> • 16 February Arnold LC (including Bonington Theatre) • 17 February Redhill LC • 18 February Richard Herrod Centre • 23 February Calverton LC • 24 February Carlton Forum LC <p>IA Comments:</p> <p>We will follow up on the progress of this recommendation</p>

			prior to the next Audit Committee.
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