

# Summary

2018/19	To follow up	Н	М	L
Street Naming	1	-	-	1
Land Charges	1	-	-	1
Grounds Maintenance	3	-	2	1
Health and Safety	3	-	3	-
Property Investment	1	-	1	-
Contracts & Procurement	1	-	1	-
Overall	10	-	7	3

Co	mplet	:e	ln	In Progress		Overdue (more than 2 revised due dates)		Sı	uperse	ded	% Complete	
Н	М	L	Н	M	L	Н	М	L	Н	М	L	
-	-	1	-	-	-	-	-	-	-	-	-	100%
-	-	1	-	-	-	-	-	-	-	-	-	100%
-	1	-	-	-	-	-	1	1	-	-	-	33%
-	1	-	-	-	-	-	-	-	-	2	-	100%
-	-	-	-	-	-	-	1	-	-	-	-	0%
-	-	-	-	1	-	-	-	-	-	-	-	0%
-	2	2	-	1	-	-	2	1	-	2	-	60%

2019/20	To follow up	Н	М	٦
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	ı
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

	Complet		In Progress			thai di	rdue (r n 2 rev ue date	ised	% Complete
Н	W	L	Н	M	L	Н	W	L	
-	2	-	-	-	-	-	-	1	66%
-	1	1	-	-	-	-	-	-	100%
3	2	3	-	-	-	-	1	3	58%
-	1	-	-	-	-	-	-	-	100%
-	1	2	1	-	-	1	-	1	75%
-	1	-	-	-	-	-	1	-	50%
-	1	4	-	-	-	-	-	-	100%
-	1	3	-	-	-	-	-	-	100%
-	1	2	-	-	-	-	-	2	60%
-	1	1	-	-	-	-	-	-	100%
-	1	-	-	-	-	-	-	-	100%
-	-	1	-	-	-	-	1	1	33%
-	-	1	1	-	-	-	-	-	100%
-	1	-	ı	-	-	-	-	-	100%
-	3	2	-	-	-	-	1	-	83%
2	17	20	-	-	-	-	4	8	75%

2020/21	To follow up	Ξ	М	٦
	ı			
Sickness Management	5	-	1	4
Council Tax and NNDR	2	-	-	2
Main Financial Systems	3	-	-	3
Project Management	3	-	2	1
Budget Management	2	-	1	1
Health and Safety	4	-	3	1
Commercialisation	4	1	3	-
Waste & Recycling	3	-	3	-
Cyber Risk	4	1	2	1
Overall	30	2	15	13

N	lot Due		C	Complete			In Progress			ore to the contract of the con	than sed	% Complete
Н	M	L	Н	М	L	Н	М	L	Η	М	L	
-	-	•	-	1	2	-	-	2	-	•	•	60%
-	-	1	1	1	-	1	-	2	-	1	ı	0%
-	-	3	1	-	-	-	-	-	-	-		0%
-	-	-	-	2	1	-	-	-	-	-	-	100%
-	-	1	-	-	-	-	1	-	-	-	-	0%
-	3	1	-	-	-	-	-	-	-	•	•	0%
1	3		-	-	-	-	-	-	-	•	•	0%
-	3		-	-	-	-	-	-	-	•		0%
1	1	1	-	-	-	-	1	-	-			0%
2	10	6	-	3	3	-	2	4	-	-	-	20%

### **INTRODUCTION**

This report follows up on all of the legacy internal audit actions from 2018/19 and 2019/20 recommended by the previous internal auditors for Gedling Borough Council, RSM. It also includes recommendations from all finalised BDO reports from 2020/21 that have fallen due.

Recommendations have been discussed with relevant managers and evidence was sought for high and medium priority recommendations. We have accepted management comments on the status of the low priority recommendations without seeking further documentary evidence.

We follow up all recommendations falling due and report the status of these recommendations to the Audit Committee in May and November each year.

### LEGACY RECOMMENDATIONS

There were 62 recommendations arising from legacy audits carried out by RSM. Ten related to 2018/19 audits and 52 related to 2019/20 audits.

Of the 62 recommendations followed-up:

- Three were high, 30 were medium and 29 were low
- Across 18/19 and 19/20 recommendations, two high, 19 medium and 22 low priority recommendations have been completed or are now superseded, totalling 43 of 62 recommendations (69%). Six recommendations have been completed since the last follow up in November 2020
- For 18/19, four of 10 recommendations are complete and two health and safety recommendations have been superseded by a new health and safety review completed in 20/21. However, three (including 2 medium) recommendations have been reported as overdue because they have missed more than two revised implementation dates
- The 19/20 recommendations have a much higher implementation rate, with 39 of 52 recommendations being completed (75%). However, there are 12 recommendations which have been reported as overdue (including four medium).

### 2020/21

There are 30 recommendations arising from 2020/21 audits. Of these, 12 recommendations were due for follow-up.

Of the 12 recommendations followed-up:

- Five were medium and seven were low
- Of these, three medium and three low priority recommendations have been reported as complete. This means 20% of all 20/21 audit recommendations have been implemented to date
- The remaining six recommendations are in progress and have been reported as incomplete and issued a revised due date. These will be followed up and reported at the December 2021 Audit Committee.

### **FOLLOW UP PROCESS**

As part of the follow up process we contacted all recommendation owners with recommendations due before 01 May 2021. Overall, the lack of progress in implementing prior year recommendations is disappointing.

In order to ensure incomplete and overdue recommendations are minimised, we will:

- 1. Continue to emphasise to staff that realistic timescales should be set when agreeing implementation dates against the recommendations made
- 2. Continue to issue reminder emails six weeks prior to the follow up review to ensure timely receipt of each recommendation.

### Recommendations: Overdue

Audit	Agreed Management Action	Priority Level	Manager Responsible	Revised Due Date	Current Progress
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.	М	Melvyn Cryer, Service Manager, Parks and Street Care (PASC)	31/03/2020 31/01/2021 31/06/2021	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.  The report to approve the post of Tree Officer went to SLT on the 23 March 2021. Awaiting confirmation of approval to recruit to the post from SLT.  IA Comments:  We will follow up on the progress of this recommendation in line with the revised timescale.
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	Emma Wimble, Property Surveyor	30/09/2020 30/04/2021 31/03/2022	Council Comments: We have completed condition surveys for a selection of assets and the work is still ongoing, but is approximately 85% complete.  IA Comments: We will follow up on the progress of this recommendation in line with the revised timescale.
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.	М	Andy Solley, Revenues Manager	31/12/2019 31/12/2020 31/12/2021	Council Comments: 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. This situation is ongoing with new business grants being administered.  IA Comments: We will follow up on the progress of this recommendation in line with the revised timescale.
2019/20. Leisure Centres	All Health & Safety checks will be undertaken internally or externally within the set	М	Andy Fretwell, Leisure Manager	30/04/2020 29/02/2021 31/07/2021	Council Comments:  Fire alarm testing and CFLC fire equipment has been carried out.

	timeframes agreed in the Council's Policy. This will be communicated to all Leisure Centre staff.				Externa They and Accina IA Com	Arnold LC Calverton Carlton For Redhill LC Richard H For Health and the Health and the Health and H All May 10 May 11 May 11 May 18 May 18 Herrod's wattion site. Imments:	nts were delayed due to lockdown. FCS-Live have been to these assessments:  & Theatre - carried out 29.3.21 LC - carried out 26.3.21 crum LC - due to be carried out on 20.4.21 C - carried out 26.3.21 errod LC - carried out on 12.4.21. d safety audits have again been delayed due to lockdown. duled for the following dates:  Arnold LC (including Bonington Theatre) Redhill LC Calverton LC Carlton Forum LC  vill not take place until the centre has finished acting as a
2019/20. Corporate Governance	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.	М	Francesca Whyley, Head of Governance and Customer Services	30/04/2020 30/12/2020 01/09/2021	A proce capacit comple Commi 2021/2 IA Com	y pressures ted during ttee in Marc 2. ments:	n drafted but has not been formally approved due to from Covid-19 and restructuring. This matter should be Quarter 2 of 2021/22. The AGS was approved by the Audit ch reflecting later completion of the register of interests in on the progress of this recommendation prior to the

2019/ IT Ge		W	Alison Ball, Director of	30/09/2020 31/01/2021	Council Comments:
Contr			Corporate Services and Section 151 Officer	31/03/2022	A review of the IT service requirement and business needs of the organisation to be completed in 2021/22 will inform the development of the IT and Digital Strategies.
	developed following sign				IA Comments:
	off of the overall Gedling Plan.				We will follow up on the progress of this recommendation in line with the revised timescales.

# Recommendations: In Progress

Audit	Agreed Management Action	Priority Level	Manager Responsible	Revised Due Date	Current Progress
2018/19. Contracts & 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.	М	Alison Ball, Director of Corporate Services and Section 151 Officer	31/12/2020 31/12/2021	Council comments:  The development of the digital contracts register is underway and should be completed this financial year. The manual process to publish the Contracts Register is still being maintained to ensure compliance with regulations.  IA Comments:  We will follow up on the progress of this recommendation prior to the December Audit Committee.
2020/21. Cyber Risk	The Council has other controls regarding the physical network such as key card access doors, CCTV cameras etc. We need to balance the time and cost of implementing a NAC system relative to the risk at this time. We intend to add this to the risk register. There it can be compared to other risks and reviewed periodically.	M	Alison Ball, Director of Corporate Services and Section 151 Officer	31/03/2021 30/09/2021	Council comments: Included in the update of the Cyber Risk Register to be considered by the Senior Leadership Team.  IA Comments: We will follow up on the progress of this recommendation prior to the December Audit Committee.

## Recommendations: Completed

Audit	Agreed Management Action	Priority Level	Manager Responsible	Revised Due Date	Final Commentary
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.	М	Melvyn Cryer, Service Manager, Parks and Street Care (PASC)	31/03/2020 31/01/2021	Council Comments: The Green space strategy is complete and has been approved 18 March 2021.  IA Comments: We agree this recommendation has been completed.
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.	Н	Alison Ball, Director of Corporate Services and Section 151 Officer	31/05/2020 30/11/2020 31/01/2021	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.  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. Network tested by MTI for 2021, wrap up meeting completed 15 June 2021 after which a new submission to be made to the PSN. Progress will also be tracked by the Data Security Group.  IA Comments:  We agree this recommendation has been completed.
2019/20. Council Tax	All refund batches will be authorised via email and the evidence of authorisation will be retained on file.	М	Andy Solley, Revenues Manager	31/12/2019 31/12/2020	Council Comments: Refunds are authorised by email and evidence is retained on file.  IA Comments: We agree this recommendation has been completed.
2019/20.	We will ensure that all debts are managed and escalated in a timely	М	Kerry Mortimer, Revenues Team Leader	<del>30/11/2019</del> 31/01/2021	Council Comments:

Debtors and Debt Recovery	manner in line with policy requirements.				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).  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 agents and commencing legal action where appropriate.
					All debts are managed and escalated in a timely manner in line with policy requirements.
					IA Comments: We agree this recommendation has been completed.
2020/21. Sickness Management	A) The exceptions where a trigger meeting has not been convened despite the trigger being reached, and/or where the meetings and notification letters were not organised in a timely manner should be discussed with the relevant line managers who should be offered training if there are any gaps in the understanding of the policy  B) The Council should consider whether alternative, customised sickness absence goals should be set in the case of employees with conditions under the	M	David Archer, Head of HR, Performance and Service Planning	30/11/2020	Council Comments:  A) Managers are notified of cases where trigger meetings are not being held in a timely way.  B) This is built into the OD work programme for 2021/22.  IA Comments:  We agree this recommendation has been completed.

	Equalities Act, rather than these individuals being unmonitored in relation to sickness absence.				
2020/21. Project Management	Flood Alleviation schemes as discussed would not ordinarily have been high enough in value to be considered at programme board and would be considered as business as usual but due to the changeover in process this was kept on the list of projects and accept it didn't go through the project process. With regards to the departmental comments, with the new process all relevant service areas will be consulted a lot earlier on in the project and so this shouldn't be an issue going forward. The area regarding mitigating actions and responsible officers has, as discussed at one of our meetings in December, already been addressed with the addition of the risk log that will be kept and monitored for every project from the outset.	M	Rhonda Churchill, Corporate Project Manager	Implemented during finalisation of audit report	Council Comments: This was completed during the finalisation stages of the audit report.  IA Comments: We agree this recommendation has been completed.

2020/21. Project Management	We are in the process of creating a script to compare the PCs and Servers in the Asset database with the PC and Server files output from the AV console. This will also process an exception list of devices where AV cannot be installed, such as hardened app	М	Rhonda Churchill, Corporate Project Manager	Implemented during finalisation of audit report	Council Comments: This was completed during finalisation of the audit report.  IA Comments: We agree this recommendation has been completed.
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## Recommendations: Superseded

Audit	Agreed Management Action	Priority Level	Manager Responsible	Revised Due Date	Current Progress
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	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 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.  IA Comments:  This has been superseded by the recommendations made within the 2020/21 Health and Safety audit report which will be followed up once they have fallen due.
2018/19. Health and Safety	All risk assessments will be reviewed as required and signed off by Managers.	M	Grant Ilett, Health, Safety and Emergency Planning Officer	31/07/2020 31/01/2021	Council Comments: 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.  IA Comments: This has been superseded by the recommendations made within the 2020/21 Health and Safety audit report which will be followed up once they have fallen due.

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