

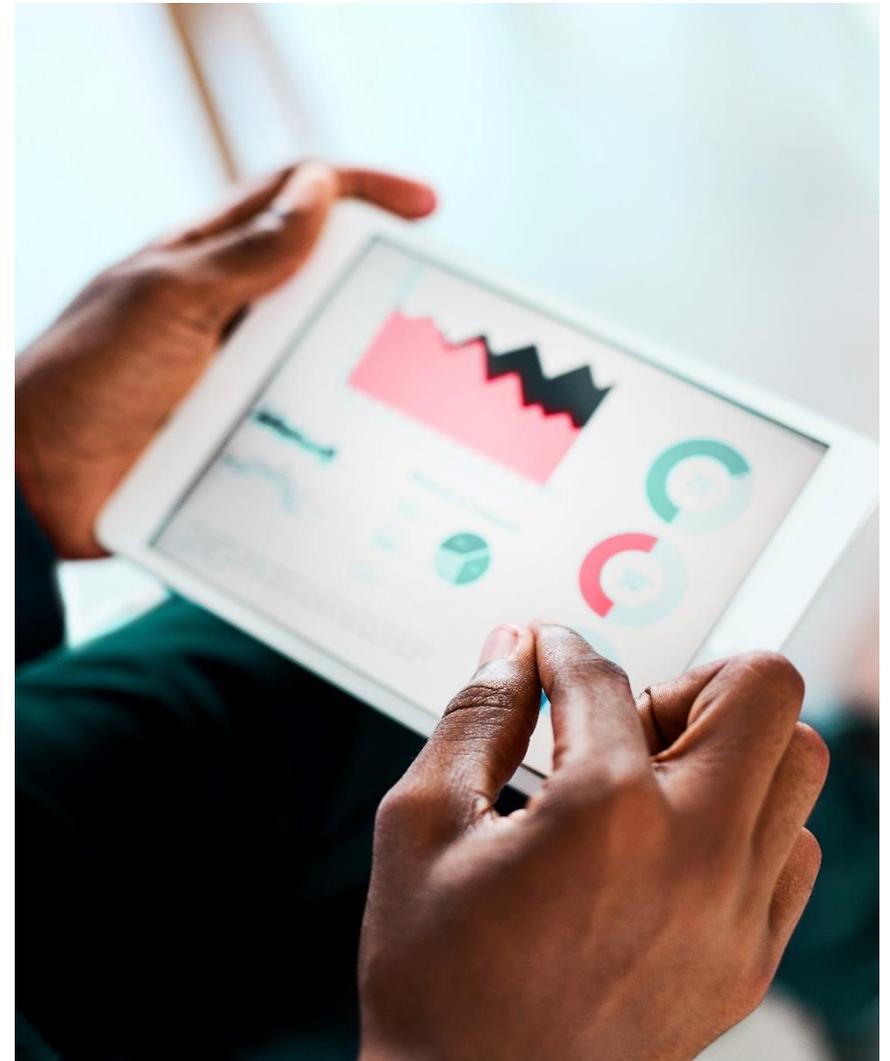
**INTERNAL AUDIT FOLLOW UP
OF RECOMMENDATIONS REPORT**

GEDLING BOROUGH COUNCIL

JANUARY 2023

CONTENTS

SUMMARY	2
RECOMMENDATIONS: COMPLETE.....	7
RECOMMENDATIONS: IN PROGRESS.....	9
RECOMMENDATIONS: OVERDUE	16



SUMMARY

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

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

2019/20 (LEGACY)	Total Recs	H	M	L	To follow up	Complete		In progress		Overdue		Not Due	
						H	M	H	M	H	M	H	M
Contracts & Procurements (18/19)	1	-	1	-	1	-	-	-	-	-	-	-	1
Property Investment (18/19)	1	-	1	-	1	-	-	-	1	-	-	-	-
IT General Controls (19/20)	3	-	1	2	1	-	-	-	-	-	-	-	1
Council Tax (19/20)	1	-	1	-	1	-	-	-	-	-	-	-	1
Corporate Governance (19/20)	1	-	1	-	1	-	-	-	1	-	-	-	-
Total	7	-	5	2	5	-	-	-	2	-	-	-	3

2020/21	Total Recs	H	M	L	To follow up	Complete		In progress		Overdue		Not Due	
						H	M	H	M	H	M	H	M
Sickness Management	1	-	-	1	-	-	-	-	-	-	-	-	-
Council Tax & NNDR	2	-	-	2	-	-	-	-	-	-	-	-	-
Budget Management	2	-	-	2	-	-	-	-	-	-	-	-	-
Main Financial Systems	2	-	-	2	-	-	-	-	-	-	-	-	-

Commercialisation	3	1	2	-	3	1	-	2	-	-	-	-
Health & Safety	2	-	2	-	2	-	1	-	1	-	-	-
Taxi Licensing	3	-	3	-	3	-	-	-	1	-	2	-
Total	15	1	7	7	8	1	1	-	4	-	2	-

JANUARY 2023

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

JANUARY 2023

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

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

SUMMARY

LEGACY RECOMMENDATIONS (2019/20)

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

- ▶ Of the 5 outstanding recommendations, all were medium level. 3 were not yet due.
- ▶ Of the 2 medium and due recommendations, both are in progress and have been assigned new completion dates. These relate to:
 - Property Investment, Miscellaneous Properties & Facilities Management (18/19)
 - Corporate Governance 19/20.

2020/21

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

- ▶ Of the 15 total recommendations to follow-up, 1 was high, 7 were medium and 7 were low
- ▶ The 1 high recommendation (Commercialisation) is now complete
- ▶ Of the 7 medium recommendations:
 - 2 related to Health and Safety. Of these, 1 was complete. 1 was in progress and a revised date has been provided
 - Of 2 medium recommendations from the Commercialisation review, 1 is complete and 1 is in progress
 - Of the 3 medium recommendations from the Taxi Licensing review 1 is in progress and 2 are overdue.

2021/2022

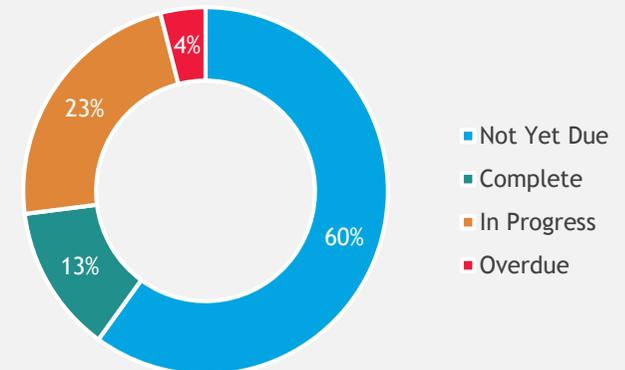
Please find below a summary of the status of implementation of recommendations arising from reports issued in JANUARY 2023:

- ▶ Of the 39 total recommendations, 27 were medium and 12 were low.
- ▶ Of the 27 medium recommendations:
 - 21 are not yet due

REQUIRED AUDIT COMMITTEE ACTION:

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

Cumulative implementation as at 2022/23



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

2022/2023

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

- ▶ Of the 7 total recommendations, 2 were low and 5 were medium.
- ▶ Of the medium recommendations, 2 are complete and 3 are not yet due:
 - 1 medium recommendation from the Corporate Governance review is complete
 - 1 medium recommendation from the Recruitment and Retention review is complete
 - 3 are not yet due.

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

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

RECOMMENDATIONS: COMPLETE

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

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

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

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

RECOMMENDATIONS: IN PROGRESS

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

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

	<p>C. Review whether there are inspection policies available for all Council managed sites, and ensure a consistent approach to the monitoring of inspection processes is undertaken. The HSEPO should look to identify whether service areas are high, medium or low risk in relation to their need to conduct sufficient inspections (for example, open spaces, leisure and transport would be high risk, office based areas would be low risk)</p> <p>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.</p>				<p>IA Comment:</p> <p>We acknowledge progress is being made and await further evidence in the coming months.</p>
<p>Corporate Governance (19/20)</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>	<p>Medium</p> 	<p>Head of Governance and Customer Services</p>	<p>30/09/2022 30/03/2023</p>	<p>Management will take a report to ACSC (as this is a policy affecting staff) in December, this will then be consulted on with final approval expected in Quarter 4. The Head of Governance and Customer Services is currently working on the draft version of the policy and procedure.</p> <p>IA comment:</p> <p>Evidence has been requested and is not yet available but management confirmed they will send through shortly.</p>
<p>Commercialisation (19/20)</p>	<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>	<p>Medium</p> 	<p>Head of Environment</p>	<p>14/08/2022 30/01/2023</p>	<p>Management reported that: A: there is a Business Case Project Initiation Document [PID] for the Pet Cremation Service which is being monitored on a 2 monthly basis to ensure its profitability. The Commercial tree service has been closed down having been assessed as not profitable. Garden Waste and Trade Waste as transactions long term services have never has a business plan in place but are monitored for profitability annually.</p> <p>B It is currently putting in place a Business Case PID for Pest Control. We have the report and the business plan will shortly follow.</p> <p>C Business plan PIDs are being monitored on a 2 monthly basis to ensure profitability.</p>

					IA comment: We acknowledge progress is being made and await further evidence in the coming months.
Commercialisation (19/20)	<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 	Head of Environment	44/08/2022 30/01/2023	<p>Management reported that:</p> <p>A) A reporting structure has been established for commercial activities with agreed upon reports produced by marketing & finance.</p> <p>B) It reviews meeting action logs, are recorded for meetings to ensure an adequate audit trail of monitoring is established and to identify any improvement actions required.</p> <p>IA comment: We acknowledge progress is being made but evidence to sign this as fully complete has not yet been received.</p>
Taxi Licensing (19/20)	Update the vehicle inspection checklist used by workshop mechanics when documenting the vehicle inspections by adding in a comments section against each checklist criteria where the mechanic is required to provide a detailed narrative of what was identified during the inspection to substantiate the result. Following each inspection, the checklist should be reviewed and approved by a supervisor to confirm the checklist has been completed to a sufficient standard.	Medium 	Head of Environment	44/08/2022 30/01/2023	<p>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>IA comment: We acknowledge progress is being made but evidence to sign this as fully complete has not yet been received.</p>
Homelessness and Temporary Accommodation (3) (2021/22)	<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</p>	Medium 	Housing and Welfare Support Manager	44/08/2022 30/03/2023	<p>Management provided the following update:</p> <p>The revised Licence Agreement is awaiting sign off from Legal Services.</p> <p>In relation to spot checks, the Tenancy Support Officer was appointed in 2022 with remit to undertake spot visits to all temporary accommodation placements including those in B&B accommodation. Where issues are raised during these checks a record is entered onto the CRM Abritas System.</p> <p>IA Comment:</p>

	Breakfast accommodation. These checks should be documented.				We acknowledge progress is being made and await further evidence in the coming months.
Homelessness and Temporary Accommodation (4) (2021/22)	<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 Elective Members and Senior Management with a critical analysis of the Council’s performance in the prevention of homelessness.</p> <p>Performance indicators could cover considerations such as:</p> <ul style="list-style-type: none"> ▫ 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? <p>The Council should give consideration to adopting the following measurable Performance Indicators in order to specifically link into their Service Plan:</p> <ul style="list-style-type: none"> ▫ Clients average length of stay in Bed and Breakfast accommodation in the last 18 months 	<p>Medium</p> 	<p>Housing and Welfare Support Manager</p>	<p>14/08/2022 30/03/2023</p>	<p>Management reported that PI indicators are normally reviewed annually. There was no Head of Service in post until March 2022 and therefore until she was familiar with the team and its workings, no action has been taken or plan to alter the current indicators. Indicators are also reported to our Senior Leadership Team and they are happy with the current set ones. This area will be reviewed and existing indicators analysed for their suitability and where it is deemed suitable new ones may be set for 2023/24.</p> <p>IA comment:</p> <p>We acknowledge progress is being made and await further evidence in the coming months.</p>

- Active number of housing cases
- Average housing case per case officer
- Average housing case load
- Number of interventions realised.

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

IT Architecture (2021/22)

Medium 

Head of Finance and ICT

~~30/09/2022~~
31/03/2023

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

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

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

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

Management informed us that:

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

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

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

IA Comment:

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

RECOMMENDATIONS: OVERDUE

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

AUDIT	ACTIONS AGREED	PRIORITY LEVEL	MANAGER RESPONSIBLE	DUE DATE	CURRENT PROGRESS
Taxi Licensing (19/20)	<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 	Community Protection and Pollution Control Manager	14/08/2022 30/03/2023	<p>We contacted management on the 18/10/22 and subsequently sent two further emails. No response received.</p> <p>IA Comment: This is incomplete.</p>
Taxi Licensing (19/20)	<ol style="list-style-type: none"> Update the application review checklist to include a specific section to record the result of the check of the NADN database. 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. Implement processes to begin contributing to the NAFN database by uploading any instances of license refusals or revocations. 	Medium 	Community Protection and Pollution Control Manager	14/08/2022 30/03/2023	<p>We contacted management on the 18/10/22 and subsequently sent two further emails. No response received.</p> <p>IA Comment: This is incomplete.</p>



FOR MORE INFORMATION:

GURPREET DULAY

Gurpreet.Dulays@bdo.co.uk

This publication has been carefully prepared, but it has been written in general terms and should be seen as broad guidance only. The publication cannot be relied upon to cover specific situations and you should not act, or refrain from acting, upon the information contained therein without obtaining specific professional advice. Please contact BDO LLP to discuss these matters in the context of your particular circumstances. BDO LLP, its partners, employees and agents do not accept or assume any liability or duty of care for any loss arising from any action taken or not taken by anyone in reliance on the information in this publication or for any decision based on it.

BDO LLP, a UK limited liability partnership registered in England and Wales under number OC305127, is a member of BDO International Limited, a UK company limited by guarantee, and forms part of the international BDO network of independent member firms. A list of members' names is open to inspection at our registered office, 55 Baker Street, London W1U 7EU. BDO LLP is authorised and regulated by the Financial Conduct Authority to conduct investment business.

BDO is the brand name of the BDO network and for each of the BDO Member Firms.

BDO Northern Ireland, a partnership formed in and under the laws of Northern Ireland, is licensed to operate within the international BDO network of independent member firms.

© June 2022 BDO LLP. All rights reserved.

www.bdo.co.uk

