



**INTERNAL AUDIT
PROGRESS REPORT**

GEDLING BOROUGH COUNCIL

JULY 2023

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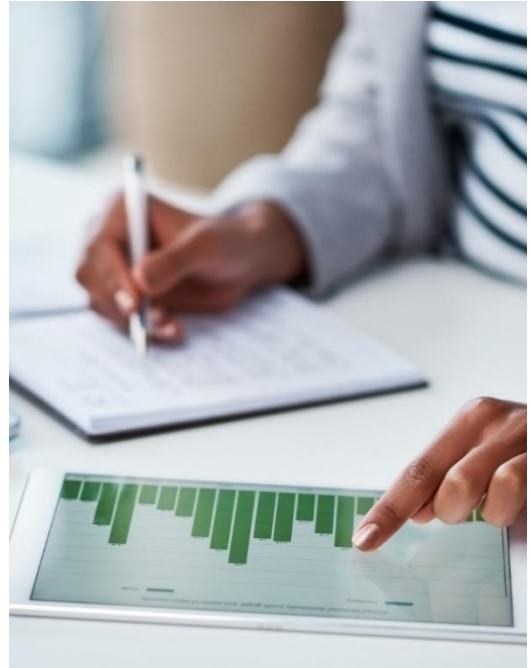
SUMMARY OF 2022/23 WORK

INTERNAL AUDIT

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

INTERNAL AUDIT METHODOLOGY

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



JULY 2023 INTERNAL AUDIT PLAN

We are now making good progress in the delivery of the JULY 2023 audit plan, and we are pleased to present the following reports to this Audit Committee meeting:

- ▶ Business Continuity and Emergency Planning
- ▶ Head of Internal Audit Opinion - Draft

Work is ongoing respect of the following audits:

- ▶ Main Financial Systems
- ▶ Workforce Strategy
- ▶ Counter Fraud and Corruption Strategy
- ▶ Additional review of financial systems.

These reviews have been impacted by challenges to staff availability and resources, particularly in the Council's Finance Team, and the ongoing fraud investigation. We anticipate presenting these reports at future Audit Committee meetings.

REVIEW OF 2022/23 WORK

AUDIT	AUDIT COMMITTEE	PLANNING	FIELDWORK	REPORTING	DESIGN	EFFECTIVENESS
Corporate Governance and Performance	September 2022	✓	✓	✓	M	M
Recruitment and Retention	September 2022	✓	✓	✓	M	M
Building Control and Development Management	December 2022	✓	✓	✓	S	M
Cyber Security	March 2023	✓	✓	✓	M	M
Remote Working	March 2023	✓	✓	✓	S	M
Business Continuity and Emergency Planning	June 2023	✓	✓	✓	M	L
Main Financial Systems	September 2023	✓	✓			
Counter-Fraud and Corruption Strategy	September 2023	✓	✓			
Workforce Strategy	September 2023	✓	✓	✓		
Economic Growth Framework and Partnerships	September 2023	✓				



REVIEW OF JULY 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	✓	✓			
GDPR Information & Governance	December 2023	✓				
Generating External Income	July 2024	✓				
Governance & Budgetary Assurance Mapping	March 2024	✓				
Health and Safety	September 2023	✓				
Main Financial Systems	July 2024	✓				
Project & Programme Management	September 2023	✓	✓			
Safeguarding	December 2023	✓				



BUSINESS CONTINUITY AND EMERGENCY PLANNING

EXECUTIVE SUMMARY

CRR REFERENCE: FAILURE TO PROTECT STAFF, INCLUDING HEALTH & SAFETY ISSUES

Design Opinion	● Moderate	Design Effectiveness	● Limited
Recommendations	1	2	1



SCOPE

BACKGROUND

The Civil Contingencies Act 2004 (the Act) delivers a single framework for civil protection in the UK. The Act establishes a clear set of roles and responsibilities for those involved in emergency preparation and response at a local level. The Act divides local responders into two categories, imposing a different set of duties on each.

Those in Category 1 are organisations at the core of the response to most emergencies (the emergency services, local authorities, NHS bodies). Category 1 responders are subject to the full set of civil protection duties. The Act identifies the Council as a Category 1 responder. As such, are required to:

- Assess the risk of emergencies occurring and use this to inform contingency planning
- Put in place emergency plans
- Put in place business continuity management arrangements
- Put in place arrangements to make information available to the public about civil protection matters and maintain arrangements to warn, inform and advise the public in the event of an emergency
- Share information with other local responders to enhance co-ordination
- Co-operate with other local responders to enhance co-ordination and efficiency.

Gedling Borough Council (the Council) has a service level agreement (SLA) in place with the County council for support with business continuity and emergency planning, however the County Council has been unable to provide the anticipated level of support to the Council due to capacity as the position due to provide the support has not been filled. The previous Health and Safety Officer left the Council in 2021. A new Emergency Planning and Health & Safety Officer started in October 2022. Therefore, while emergency plans and business continuity plans were in place across the Council at the time of review we understand the context that there are due for revision and the health and safety function as a whole is recovering after a period of staffing gaps.

The Council is a member of the Nottinghamshire Local Resilience Forum (LRF).

AREAS REVIEWED

We:

- Reviewed the Council's continuity and emergency framework and relevant policies and procedures
- Performed a detailed review of various Business Impact Assessments (BIAs) and situation preparation/response plans. We sought to ascertain whether the Council has adequate levels of planning to aid in the creation of a cohesive continuity arrangement.
- Interviews were used to help establish what controls the Council had in relation to the risks that were identified. These reviews were guided by established best practice and the Business Continuity Management Toolkit (BCMT) created by the Government.

- Considerations for IT dependency and training available for appropriate staff were also assessed.
- The interactions between these and the overarching framework also considered.


AREAS OF STRENGTH

During the review, we identified the following areas of strength:

- The Council has emergency and preparation plans in place covering: flooding, sandbags and winter preparation. These are substantial and detailed. They each contain a clear purpose and scope. Roles, points of escalation and contact details are available throughout. We understand the Council is also aiming to produce a hot weather emergency plan, based on the lessons learnt and experiences of 2022
- An emergency plan has also been created for use and in preparation of any situation. The plan provides a good level of detail, makes clear the responsibilities of key personnel and outlines the procedures for escalating and dealing with situations
- Staff training presentations demonstrate management has clear understanding of the requirements of effective business continuity. The presentations provided by the Council and through the Local Resilience Forums (LRF) are concise and provide an opportunity to improve and reinforce understanding of the application of various aspects of business continuity planning
- The Council attended Exercise Lemur and Floodex, as part of the LRF and a tabletop exercise which tested arrangements for national electricity disruption
- The Council has an IT planning procedure through the creation of two detailed documents, the Cyber Incident Response Plan and the DR Protocol, that provide for cyber incidents and loss of equipment
- The Council is refreshing its corporate business continuity plan and separate plans have been developed by departmental managers for each department. Once approved by the Heads of Service and the Senior Leadership Team (SLT) the Health, Safety and Emergency Planning Manager will work with the departments to test their resilience within certain circumstances. This will support the Council to ensure that the plans, which incorporate business impact assessments, are robust and effective. Heads of Service will be responsible for ensuring staff are suitably trained and aware of their local business continuity plans.


AREAS OF CONCERN

Finding	Recommendation and Management Response
<p>The Council’s BIAs are out of date, of varying quality and the template does not adequately cover business continuity planning, although the Council are currently refreshing these (Finding 1 - High)</p>	<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>b. Following the refresh of the BCPs, all service managers should be reminded that they are responsible for maintaining the BIA/BCPs. The Business Impact Analysis for Health, Safety and Emergency Planning, which although is slightly overdue for review, gives a good indication of the level of detail required and how the BIAs can be best utilised. This could be provided as an example of best</p>

		<p>practice to Service Managers to enable them to improve their own BIA/BCPs</p> <p>c. In accordance with the BCP Policy, all BIAs/BCPs should be reviewed periodically or after a significant event to ensure that they are updated in a timely manner. Spot checks on the completion of this should be performed by the Health, Safety and Emergency Planning Manager</p> <p>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> <p><u>Management Response</u></p> <p>The corporate BCP and all service BCPs are being refreshed as part of a council-wide exercise, with all service managers given a deadline of 30 June 2023 to have these prepared. These will then be reviewed by Heads of Service to ensure that there is no overlap before approval from SLT. These will incorporate the BIA. Following this, the Business Continuity Policy will be reviewed/updated. BCPs will be live documents and we will continue to expect service managers to maintain responsibility and ownership of the plans, including ensuring they are kept up-to-date.</p> <p>Target Date: 31/07/2023</p>
	<p>The Business Continuity Policy is out of date and does not have clear links to other policies such as the Emergency Planning Policy Finding 2 - Medium)</p>	<p>The Business Continuity Policy should be updated to reflect:</p> <p>a. Current practice with regards to BIAs/BCPs. This should:</p> <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 <p>b. How the Council's Emergency Planning process and plans intersect with BCPs</p> <p>c. Outline the process for escalating risks to the Risk Register</p> <p>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> <p><u>Management Response</u></p> <p>Following the implementation and testing of the new BCPs we intend on reviewing the</p>

		<p>Business Continuity Policy and Emergency Policy which we recognise are overdue. This should improve the interlinking of the two documents and the overarching Business Continuity Framework. The policies will stand for a few years so will be reviewed every two years.</p> <p>Target Date: 31/12/2023</p>
	<p>Current BIAs/BCPs and emergency plans are not regularly tested to assess their effectiveness in different emergency situations. The new departmental plans are set to be tested as part of the ongoing refresh process (Finding 3 - Medium)</p>	<p>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 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 annually, 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.</p> <p><u>Management Response</u> There will be detailed testing with each Head of Service and service manager on the BCPs and other emergency plans once they have been refreshed. This will involve scenario testing to assess how the service BCPs stand up to different scenarios, ie loss of electricity and power in the Council offices. A log can be maintained thereafter and monitored by the Health, Safety and Emergency Planning Manager for annual/periodic testing of BCPs with the confirmation from Heads of Service.</p> <p>Target Date: 31/12/2023</p>
	<p>Business continuity training attendance is not recorded (Finding 4 - Low)</p>	<p>a. Heads of Service should establish a training log to record the attendance of members of staff for any training provided on the new service BCPs</p> <p>b. The training log for SLT, Heads of Service and managers should be clearer on the nature of the training provided on BCP and emergency planning.</p> <p><u>Management Response</u> Training has been provided to service managers in preparation for the updating of all service BCPs to ensure that they are aware of what should be included, and also specifically on incident responses. A training log can be recorded for future similar training. Heads of Service will be responsible for ensuring that all staff in their service are aware of the updated service BCPs and understand the processes they need to follow in the event of an emergency.</p> <p>Target Date: 31/12/2023</p>



Templates for after-incident reporting have been provided along with a lessons learnt log at Appendix I-III.



Overall, we have concluded that the Council currently have Moderate controls in place and Limited control design for its business continuity and emergency planning arrangements. However, staff capacity has been improved by the appointment of the Health, Safety and Emergency Planning Manager who has led on a significant exercise to refresh the corporate and service BCPs.

At present plans and procedures are not yet being implemented as envisioned. BIAs are often not treated as live documents by the service managers and in many instances, are out of date.

We also found that there has been infrequent testing of both emergency plans and BIAs to ensure that they are robust. There is a risk that the Council is therefore limited in its ability to respond to service disruption and emergency events at present.

While the process the Council are currently undertaking to update the corporate and service BCPs should significantly improve business continuity across the Council, our review was undertaken prior to the completion of this. Therefore, as at April 2023, when our fieldwork was completed the control effectiveness was Limited due to service BCPs being outdated and lacking detail and testing and training not being regularly conducted. However, we would expect that this should improve over the coming months, following the BCPs being updated and tested.

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.

LOCAL GOVERNMENT ASSOCIATION HAVE COMMISSIONED SHARED INTELLIGENCE TO PROVIDE SUPPORT WITH LEP

The Local Government Association (LGA) have commissioned Shared Intelligence (SI) to provide support for councils and combined authorities undertaking Local Enterprise Partnership (LEP) integration and to share good practice/learning. LEPs were established in 2010 and originally conceived as local business-led partnerships between the private and public sector that would drive local economic growth. This commission flowed from the Levelling Up white paper and subsequent ministerial letter in March 2022.

The role of LEPs increased significantly in 2015 when they were handed responsibility for £12 billion local growth deal funding over six years. They also led the development of strategic economic plans and then local industrial strategies, with mayoral combined authorities in relevant areas, under the government's national Industrial Strategy.

LEPs saw a rapid expansion of their role, followed by an incremental tailing off of central support and funding. In 2016, a National Audit Office (NAO) report noted that: "funding uncertainty has also made it difficult (for LEPs) to recruit and retain skilled staff." That theme has continued, and 'uncertainty' is a word that has been integral to the LEP experience.

Arrangements vary from place to place and in some areas, local authorities have been playing a strong role alongside LEPs in supporting their delivery work. There is an important policy question about where accountability for local economic growth should sit and the budget announcement was couched in terms of an opportunity to empower democratically elected local leaders. The research has identified that areas not subject to a devolution or 'county' deal will need to accelerate integration plans, with key benefits to be obtained from more integration including: clarity of economic vision, efficiency gain and proactive working with business.

[Supporting the integration of Local Enterprise Partnerships | Local Government Association](#)

FOR INFORMATION

For the Governance and Scrutiny Committee Members and Executive Directors

LGA PUBLICATION FOR HEAT AND BUILDING DECARBONISATION BY 2050

The UK Government has recognised the value of local level actors and has committed to exploring the opportunities and challenges presented by local area energy (mapping) planning, as well as outlining the vital importance of local stakeholders to the energy transition in both the Heat and Buildings Strategy and Net Zero Strategy. A high-level partnership framework across three stages has been proposed and comprises the accelerating local action on fuel poverty and social housing between 2023 and 2026, accelerating local decarbonisation delivery between 2026 and 2029 and accelerating local demand aggregation 2030 and 2035.

There are many challenges to achieving heat and buildings decarbonisation including the multifaceted and complex nature of heat decarbonisation covers multiple policy areas across government, for example building standards, skills and planning. The Government aim to agree a funding deal with each council by the end of 2023, providing greater autonomy on how they work towards delivering the overall objective of accelerating local action on fuel poverty and social housing

The social housing decarbonisation fund was introduced in support of the Government's Heat and Building Strategy. This offers a total of £3.8 billion up to 2030 and is distributed across different waves.

[Green heat - achieving heat and buildings decarbonisation by 2050 | Local Government Association](#)

FOR INFORMATION

For the Governance and Scrutiny Committee Members and Executive Directors

COUNCIL LEADER CRITICISES THE ‘EASE’ OF PUBLIC WORKS LOAN BOARD BORROWING

The Leader of Woking Borough Council has said the ease with which councils could borrow money from the Public Works Loan Board (PWLB) has been an “issue”. They further commented that “Clearly proposals have to go through council committees and procedures but beyond that, the money was getting signed off by the finance officer of the council. I think that has been the issue.”

Rob Whiteman, chief executive of the Chartered Institute of Public Finance and Accountancy (CIPFA), said that steps taken in recent years to strengthen the prudential code and the borrowing rules for councils “means that the casino-style investments that some councils have made, has been brought to an end”. “But it may be that some other councils have made terrible commercial decisions before the regime was tightened,” he added.

One of the key changes to the Prudential Code in the 2021 edition was to explicitly state that authorities must not borrow to invest primarily for financial return.

Woking leader criticises ‘ease’ of PWLB borrowing | Local Government Chronicle (LGC) ([lgcplus.com](https://www.lgcplus.com))

FOR INFORMATION

For the Governance and Scrutiny Committee Members and Executive Directors

PARTNERSHIP WORKING - REMOVE THE RISK FROM INCOME GENERATION

Chief executive of Norse Group, Justin Galliford, has stated that partnership working offers a safer way to generate additional revenue. The Local Government Information Unit (LGIU) found that over half of local authorities in England are planning further services cuts while simultaneously increasing council taxes by the maximum possible amount amidst further solvency challenges.

Research by the LGIU has found that increases in council tax will not be sufficient to balancing budgets, with the inevitability of cost-cutting and attempts to generate income through increased commercialisation.

BritainThinks’ research has found that local benefit from high levels of trust and satisfaction from residents, providing a strong platform to develop revenue streams from commercial trading. But, local authorities often lack the skills and expertise to maximise the benefits, so partnership working allows councils to generate external income while minimising its exposure to the risks.

Norse Group has found that the partnership model, or joint venture approach, is more akin to insourcing than outsourcing and gives partners a high degree of control through share ownership, board representation and direct input to service delivery.

<https://www.lgcplus.com/finance/partnership-removing-the-risk-from-income-generation-22-05-2023/>

FOR INFORMATION

For the Governance and Scrutiny Committee Members and Executive Directors

EX LGA CHIEF EXECUTIVE STATES PEER REVIEWS SHOULD BE MANDATORY

A former Chief Executive of the LGA, Carolyn Downs has stated that all local authorities should be subject to mandatory peer reviews.

Speaking to Local Government Chronicle (LGC), she said that the challenging financial situation local government is in means even well led and well managed councils can struggle which marks a change from 10 years ago. She further remarked that “those councils that reached the point of requiring intervention are those that had failed to recognise

they needed help or to look ‘externally’ to see what they could learn from others”, firmly supporting the benefits of LGA-funded peer reviews from her experience as chief executive of Brent London Borough Council.

The LGAs peer challenge initiative offers participating councils the opportunity to host a team of experienced officers to spend time with them, provide challenge and share learning. The LGA provides a fully funded corporate peer review to all councils where it spends time with the authority identify and address issues and challenge progress across themes, including: local priorities and outcomes, organisational and place leadership, governance and culture, financial planning and management and capacity for improvement.

Ex-LGA chief: ‘Peer reviews should be mandatory’ | Local Government Chronicle (LGC) ([lgcplus.com](https://www.local.gov.uk))

FOR INFORMATION

For the Governance and Scrutiny Committee Members and Executive Directors

COUNCILS SOUND THE ALARMS ON CLIMATE THREATS

Risks to people’s health from heatwaves is the greatest priority climate concern for councils, according to a new Local Government Association survey on local climate preparedness.

Last year brought record breaking temperatures, wildfire incidents and significant infrastructure disruption, with extreme heat leading to thousands of excess deaths across the country, and the year before dealt with significant flash flooding.

The LGA said urgent action is needed to prepare our villages, towns, and cities for the impacts of climate change. It is calling for government to enable urgent acceleration of local adaptation action as part of its forthcoming National Adaptation Programme (NAP).

The NAP sets out the actions that government and others will take to adapt to the challenges of climate change in England over a five-year period. The Department for Environment, Food and Rural Affairs (Defra) are currently working on the third iteration of the NAP which is expected to be published this summer and will run from 2024 to 2029.

Councils are also calling for government guidance on critical thresholds for different weather patterns. This would include the threshold temperatures that different services can change or close, from play areas to libraries.

Over 300 councils have declared a climate emergency, and many are assessing risks and developing plans. They deliver wide ranging services including on roads, flooding, fire, natural environment, housing, public health, and social care.

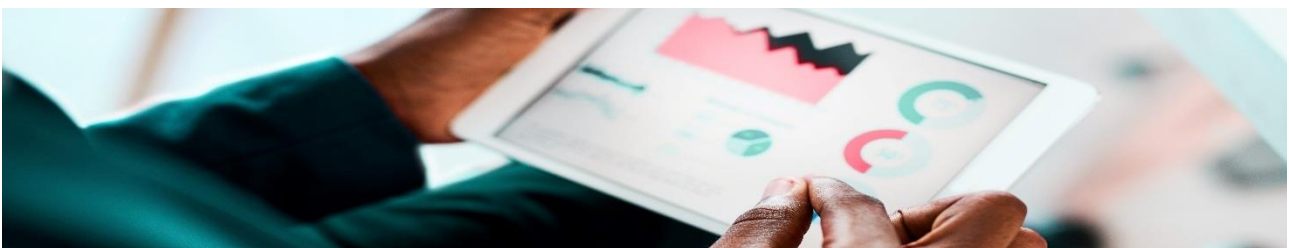
A survey, also conducted by the LGA, found that:

- Damage to critical infrastructure and buildings, including roads and homes ranks as the second greatest concern for councils. Widespread risks to people and the economy from climate related failure of the power-system was the third greatest risk
- 21% of responding councils said a “lack of data” was a barrier in addressing climate impacts to communities and service delivery. “Lack of funding and/or available finance” was also the top identified barrier (93%) faced by authorities.





<https://www.local.gov.uk/about/news/councils-sound-alarm-local-climate-threats>

FOR INFORMATION

For the Governance and Scrutiny Committee Members and Executive Directors







KEY PERFORMANCE INDICATORS




QUALITY ASSURANCE	KPI	RAG RATING
The auditor attends the necessary, meetings as agreed between the parties at the start of the contract	All meetings attended including Audit Committee meetings, pre-meetings, individual audit meetings and contract reviews have been attended by either the Director or Audit 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	Only one survey response for 22/23 was received, scoring 5/5 feedback on the value added by the audit. We will continue to send surveys out to officers with final report.	
Completion of audit plan	We have completed the majority of reviews for 22/23 and have commenced the planning for 23/24, with scoping calls for more than 75% of the reviews completed and review dates agreed.	

APPENDIX 1

OPINION SIGNIFICANCE DEFINITION

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

RECOMMENDATION SIGNIFICANCE DEFINITION

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



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