INTERNAL AUDIT PROGRESS REPORT

GEDLING BOROUGH COUNCIL

DECEMBER 2023

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CONTENTS

SUMMARY OF INTERNAL AUDIT WORK

INTERNAL AUDIT

This report is intended to inform the Audit Committee of progress made against the 2023/24 internal audit plan. It summarises the work we have done, together with our assessment of the systems reviewed and the recommendations we have raised. Our work complies with Public Sector Internal Audit Standards. As part of our audit approach, we have agreed terms of reference for each piece of work with the risk owner, identifying the headline and sub-risks, which have been covered as part of the assignment. This approach is designed to enable us to give assurance on the risk management and internal control processes in place to mitigate the risks identified.
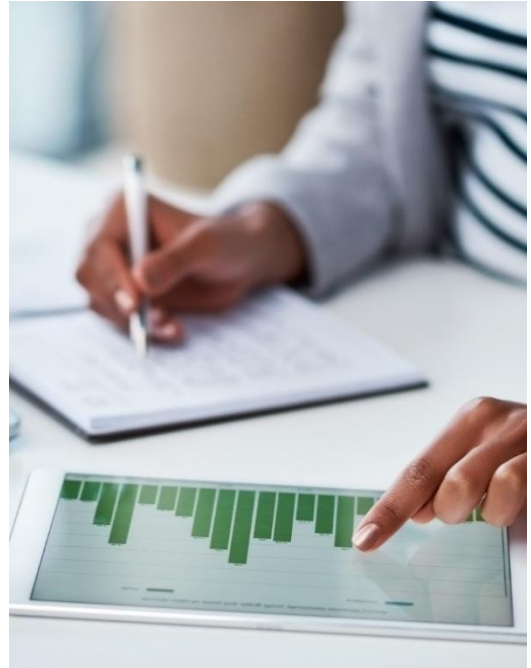
INTERNAL AUDIT METHODOLOGY

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

2023/24 INTERNAL AUDIT PLAN

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

▶ Safeguarding

▶ Project and Programme Management

▶ Health and Safety

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

▶ Counter Fraud and Corruption Strategy

▶ GDPR Information and Governance

▶ Community Health and Wellbeing

▶ Generating External Income.

REVIEW OF DECEMBER 2023/24 WORK

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

SAFEGUARDING

EXECUTIVE SUMMARY

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

Design Opinion	● Limited	Design Effectiveness	● Limited

Recommendations	②	②	⓪

SCOPE

BACKGROUND

▶ The term safeguarding refers to an organisation's responsibility to protect people whose circumstances make them particularly vulnerable to abuse, neglect or harm. Safeguarding is a statutory duty and is the responsibility of local authorities and partner agencies

▶ District and borough councils do not have the same level of safeguarding responsibilities as unitary or county councils who provide adult's and children's social care services. Borough councils must however work effectively with county councils and other partners in relation to safeguarding. As distinct organisations, they must ensure that effective policies, reporting procedures, training and information recording in relation to safeguarding is in place. Section 11 of the Children Act 2004 places a statutory duty on the Council to make arrangements for ensuring that its functions and services are discharged with regard to the need to safeguard and promote the welfare of children, as well as completing a Section 11 self-assessment every two years. The last time this was completed was May 2021

▶ Gedling Borough Council (the Council) have a duty to promote and safeguard the wellbeing of children, young people and vulnerable adults. The Council works in cooperation with Nottinghamshire County Council (the County Council) through the Multi-Agency Safeguarding Hub (MASH), the Nottinghamshire Safeguarding Adults Board (NSAB) and Nottingham Safeguarding Children Partnership (NSCP). The NSAB is not attended by the Council but a variety of group and board meetings are attended to gain safeguarding knowledge. Internally, safeguarding is monitored by the Corporate Safeguarding Board, which is composed of Heads of Service and chaired by the Community Safety Officer. The Chief Executive also attends these meeting and is currently the only member of the Senior Leadership Team (SLT) due to resourcing issues

▶ Current global and local events, such as the Ukrainian and Afghan resettlement schemes, changes to the Council's Leisure Strategy and new national requirements for local authorities pertaining to the Domestic Abuse Act 2021 with regard to providing support and accommodation to victims of domestic abuse, has heightened importance of authorities having robust safeguarding practices. A Safe Accommodation Group is attended by the Community Safety Officer to support this

▶ All staff are required to complete four safeguarding e-learning modules using materials provided by the County Council on its Learning Pool training system. Department managers are responsible for monitoring training completion, to ensure staff are aware of their responsibilities for detecting and reporting safeguarding incidents. Additional training is provided upon request by departments via methods such as 'toolbox talks'

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

AREAS REVIEWED

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

▶ The Council's safeguarding policies for children and young people and vulnerable adults to ensure they were reviewed and approved in within a reasonable timeframe

▶ Governance structures to oversee and monitor safeguarding processes and procedures. This oversight includes the clarity and allocation of roles and responsibilities for the safeguarding and reporting to management and Members

▶ The minutes and reports presented through various oversight groups within the Council such as the Corporate Safeguarding Board, Domestic Abuse Partnership Board and Nottinghamshire Domestic Homicide Assurance and Learning Group. We also reviewed the Section 11 self-assessment in order to assess whether action plans had been developed and monitored to address the gaps identified

▶ The Council's mapping of its functions to identify key risk areas which is done via assessing the risk of each department and role in relation to safeguarding exposure and responsibilities

▶ Whether enhanced DBS checks and DBS checks were obtained and renewed for staff with exposure to vulnerable adults and children

▶ The provision of safeguarding training arrangements and the monitoring of completion of the mandatory e-learning modules. We also reviewed the escalation procedures for non-completion of the training modules

▶ The safeguarding database, by performing a walk-through of the system, to understand how incidents and referrals are logged by managers and reported by the Community Safety Officer to the County Council and other organisations to investigate

▶ Cooperation with other lower tier local authorities in Nottinghamshire, the County Council and other partners through the NSAB and the NSCP to support a consistent and coordinated approach to safeguarding

▶ The Council's identification and monitoring nationally and locally of risks in relation to safeguarding and the plans in place to mitigate these.

AREAS OF STRENGTH

During our review, we identified the following areas of good practice:

▶ The Council's safeguarding policies for children and young people and vulnerable adults are robust, with a flowchart of actions that staff should take based on the scenario they are presented with. These policies were last updated in May 2023 and were approved by Corporate Safeguarding Group

▶ Although the Council does not systematically tailor training to roles (outside of Leisure Services), it has offered training on safeguarding matters to staff through sessions from Equation, a domestic abuse charity

▶ The Council record all safeguarding concerns on a database, split between live and archived reports. Managers can report any concerns on the database, detailing any relevant information. This triggers an alert to the Community Safety Officer who refers the incident to the County Council or obtains guidance from other agencies about whether the cause needs to be investigated. Only when sufficient evidence and guidance has been received from these discussions the case will be referred to the County Council to investigate or closed on the database

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

AREAS OF CONCERN

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

		responsible for communicating with line managers to ensure these staff complete the training
		c. The Council should consider whether completion of mandatory training modules is incorporated into the annual staff performance review process
		d. For roles that have been identified as higher risk, the Corporate Safeguarding Group should assess whether additional budgets should be provided for training to be delivered specific to safeguarding in that role. For instance, the Homelessness Team may benefit from safeguarding training focused on scenarios that they may come across in that role.
		Management Response
		a. The Community Safety & Safeguarding Officer will contact the County Council on a quarterly basis to extract quarterly report from the Learning Pool system which shows the last date that the four mandatory modules were completed by each member of staff. The compliance rate will be reported with a breakdown of service area and will be reported to the Corporate Safeguarding Group
		b. Heads of Service will be given a list of all staff that have not completed the safeguarding modules and/or have not completed modules in the past three years and will be responsible for communicating with line managers to ensure these staff complete the training
		c. A meeting will be set up with HR & Community Protection to determine how this might be achieved
		d. Specific Safeguarding training tailored to roles is available via the County Council Learning Pool for staff identified as higher risk. Training is also provided by Equation to cover Domestic Violence training.
		Target date: 31/03/2024
	The Council have not completed the Section 11 self-assessment that was due in May 2023. A previous self-assessment had been completed in May 2021 but the Council have only recently developed an action plan to implement these actions which is due to be finalised by the Corporate Safeguarding Group in September 2023 (Finding 2 - High).	a. The Council should contact the NSCP to ascertain its next steps for completing the May 2023 Section 11 self-assessment
		b. Once the Section 11 self-assessment has been completed an action plan should be developed, assigning each action to a responsible officer and a target date. This should be monitored by the Community Safety Officer and reported to the Corporate Safeguarding Group quarterly for its oversight of the progress of these actions.
		Management Response
		a. On the 17th October HoS/Corporate Safeguarding group are meeting to complete the Section 11 self-assessment
		b. Once the Section 11 self-assessment has been completed an action plan will be developed and the Community Safety Officer will monitor and report to the Corporate Safeguarding Group quarterly

CONCLUSION

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

CONCLUSION

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

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

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

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

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

PROJECT & PROGRAMME MANAGEMENT

EXECUTIVE SUMMARY

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

Design Opinion	● Substantial	Design Effectiveness	● Moderate

Recommendations	● 0	● 1	● 1
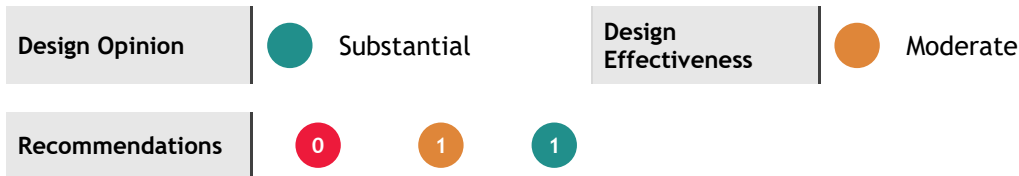
SCOPE

BACKGROUND

▶ Project management is important to all organisations to ensure that the objectives of every project are achieved, and risks are managed through a clear and consistent process

▶ Gedling Borough Council (the Council) allocates its projects into a Tier structure based on a matrix, taking into consideration the cost, reputational risks and political significance. Broadly, Tier 1 projects are those with a value over £50,000 and have strategic/political significance. Tier 2 projects are those with a value less than £50,000 but also with strategic/political significance. Business as usual projects are not reviewed at a higher level through the governance structures

▶ The Council have developed project management guidance documentation based around Prince2 guidance and is supported by a range of templates. These are provided for initiation to closure/benefits realisation to ensure effective management throughout the project life-cycle

▶ Until February 2023, a Programme Board was in place to oversee and manage projects, specifically Tier 1 and some Tier 2 projects. The Programme Board consisted of Senior Leadership Team (SLT) members. To prevent duplication, SLT signs off new project briefs, business cases and project initiation documents and the Programme Board has been disbanded. A Corporate Management Team (CMT) meeting has also been set up, including Heads of Service, to monitor projects once they have started. Usually, two or three projects will be discussed at these meetings

▶ In 2023, the Council have not started new projects due to low levels of capital. Therefore, the projects reviewed in this audit were overseen by the Programme Board through to SLT/CMT

▶ We previously undertook a Project and Programme Management audit in 2020/21 with a Moderate opinion for both control design and effectiveness. We raised two Medium and one Low finding. These were due to a project not having a fully completed and approved business case/initiation report to Cabinet with the key risks identified, highlight reports to the Programme Board contained insufficient evidence and the action log lacked detail.

AREAS REVIEWED

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

▶ Guidance documentation for project management to confirm these established the governance structure for projects and provided sufficient support to staff on the project initiation, monitoring/management and closure process

▶ A sample of Tier 1 and Tier 2 projects to verify a business case/project initiation was created and outlined the project outcomes/objectives

▶ Interviewed project managers to ascertain the arrangements for their project for monitoring and managing the project. This included project risk management, performance of contractors and barriers to delivering the project, such as the contractor entering administration

▶ The highlight reports project managers issued to the Programme Board to confirm these contain an adequate level of detail and effective scrutiny was taking place

▶ The following projects were assessed as part of this review:

▶ Arnold Market Place (Tier 1) – the project aims to enhance the Arnold town centre to safeguard the future use of the market, raise the profile of the town centre and support local businesses

▶ Temporary Accommodation (Tier 1) –to optimise the use of Council-owned sites and to meet the corporate priority of delivering affordable housing

▶ King George V Toilets (Tier 2) – to build a toilet facility for the benefit of park users with improved accessibility for elderly, disabled and children

▶ Leisure Management System: Replacement (Tier 2) – to update the self-service facilities within leisure centres across the Council with improved technology for a better user experience.

AREAS OF STRENGTH

The following areas of good practice were identified:

▶ The Council have a project initiation/business case template for project managers to complete and submit to the Programme Board (now SLT or CMT) or Cabinet for approval. The initiation documentation includes a scoring matrix with clear definitions on whether the projects is categorised as Tier 1, 2 or 3. To build upon this, a template for the project brief, identifying project risks, definition and resource implications is available for project managers to complete. These templates support effective identification of the project's governance and approach from the outset. All templates are available on the Council's intranet page to ensure they are accessible to project managers

▶ We reviewed four Tier 1 or 2 projects and identified that the project initiation documentation had been completed and approved by the Programme Board or Cabinet in all instances. project outcomes were identified within the Project initiation/business case which was approved by the Programme Board or Cabinet in all instances

▶ The Leisure Management System Project was successfully delivered in September 2022 with a 12-month review process of the system ongoing during our audit. An End Project Review report was submitted to the Programme Board which outlined the final project costs, benefit realisation, lessons learned and outstanding risks. We reviewed the report and confirmed that it provided a robust account on the successful delivery of project objective within the agreed budget

▶ For the King George V project, a fixed rate price was agreed with Healthmatic for a modular build that was transported to the Council, thereby minimising financial risk to the Council. Additionally, 50% of the project costs are payable to the supplier upon satisfactory delivery of the toilet block. As it is low risk, this project is managed by the project manager who meets with the supplier on a regular basis to obtain updates on the build and projected delivery date, with issues escalated through the service area's governance structure. The project manager informed us that the project performance had been adequate

▶ The Guide to SLT and CMT Meetings delineates the roles and responsibilities of each group, including in relation approving and monitoring projects. While this is not incorporated into the project management PowerPoint guidance, this provides reasonable boundaries and clarity on each group's role, to prevent duplication. This guide has been shared with Heads of Services and Managers

▶ With the exception of the Arnold Market Place project (see Finding 1), detailed highlight reports were consistently prepared for the Programme Board (now for CMT) for Tier 1 projects providing an update on the project delivery, financial position, legal implications, communications needs and risks. Each highlight report has an overall RAG status for the projects to provide clear indication on its position. We reviewed the August 2023 CMT minutes and noted that there was adequate oversight of project progress

▶ Project risks were identified in the project initiation/business case for each project. To support effective monitoring of risks, there is a section on the highlight reports to capture the ongoing risks, apply a RAG rating and identify the mitigating actions. On each highlight report, any changes to the risk register were recorded in blue font to provide clarity to the Programme Board.

AREAS OF CONCERN

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

during this period, but these could not be access during our review. Since the dissolution of the Programme Board in February 2023, highlight reports have not consistently been reported to the SLT or CMT (Finding 1 - Medium)	months to ensure that CMT can monitor the delivery of these at the following meeting b. As part of the bi-monthly reporting process, highlight reports to be submitted to the project's Finance Business Partner for review at least two weeks before it is presented to SLT/CMT c. A bi-monthly reporting timetable should be included in the project management guidance documentation identifying when the report should be provided to the Finance Business Partner, the Project Sponsor/Head of Service and SLT/CMT. <u>Management Response</u> Agreed. The newly established CMT is now receiving Tier 1 highlight reports on a regular basis. We will ensure that these continue to be submitted, including full financial analysis, and minuted appropriately. A reporting timetable will be introduced. Target date: 31/12/2023
We reviewed the Council's project management PowerPoint guidance document which establishes its approach and principles to project management, based on Prince2 principles. However, this has not been reviewed and updated since 2017 resulting in some of the content not reflecting current project governance arrangements (Finding 2 – Low).	a. The project management guidance PowerPoint should be reviewed and updated (at least annually) to reflect changes in project governance structures and other revisions to the Council's project management approach b. The updated PowerPoint should be uploaded on the intranet for project managers to access alongside refresher training sessions periodically to share best practice for managing projects. <u>Management Response</u> Agreed. We will review and update the project management guidance to ensure that it accurately reflects current governance structures and approaches to project management. The training sessions will be held after the guidance is updated. Target date: a. 31/12/2023, b. 31/03/2024

CONCLUSION

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

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

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

HEALTH AND SAFETY

EXECUTIVE SUMMARY

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

Design Opinion	● Moderate	**Design Effectiveness**	● Moderate

Recommendations	0	4	1

SCOPE

BACKGROUND

▶ Employers have a legal duty to ensure, as far as is reasonably practicable, the health, safety and welfare of its employees. The Council, are obliged to comply with the Health and Safety at Work Act 1974 to ensure standards are upheld to protect employees and others on its premises. Gedling Borough Council (the Council) has an internal Health and Safety Policy to set out the guidelines and responsibilities of staff, supported by policies focused on health and safety for specific activities.

▶ The Joint Consultative and Safety Committee (JCSC) oversees this area and must be consulted with for health and safety matters. It also makes recommendations to the Executive. Operationally, there is a Corporate Health and Safety Group (CHAS) which meets quarterly. This forum actively promotes and encourages a coordinated approach to health and safety within the Council.

▶ A Health, Safety and Emergency Planning Manager (HSEPM) and Health and Safety Advisor (HSA) is in position in the Council and are responsible for training and advising officers on their statutory obligations and overseeing health and safety functions across the Council. It expedites this role through inspections and visits to Council-owned properties and sites, supporting on risk assessments and preparing the Health and Safety Annual Report. To coordinate its site inspections and audits, the HSEPM agrees the service areas to be reviewed with the Senior Leadership Team (SLT) at the start of the year, using a risk-based approach.

▶ Until October 2022, the Council's health and safety support function was outsourced to Bolsover District Council (BDC). At this date, the HSEPM and HSA joined from BDC to provide an in-house service. In a report to SLT in June 2022, BDC raised some serious concerns around the overall level of health and safety standards across the Council and noted that it no longer had sufficient resources to deliver the service for the Council. There were also concerns identified around the importance of health and safety for managers within their service areas, with a poor culture for health and safety across the organisation. Since joining the Council in October 2022, the HSEPM has developed a health and safety workplan to improve standards across the Council. The delivery of the plan is to be reviewed quarterly.

▶ Health and safety incidents and accidents are recorded in the AssessNET system and managers relevant to the service area in question are responsible for investigating them. The HSEPM supports managers with advice and guidance but is not directly responsible for following up on all incidents. Given the wide-ranging remit of their role, they focus on reviewing employee-related cases and RIDDOR reportable cases. Between April and June 2023, there were 56 incidents reported by staff through AssessNET, with three incidents relating to physical harm to an employee. The HSEPM also leads on health and safety training across the Council, providing some training to service areas directly or through procuring external trainers (for specific areas such as manual handling for refuse staff).

▶ New starters must complete health and safety training when they join the Council then completing refresher training every three years thereafter.

▶ We undertook a review of health and safety at the Council in 2020/21, providing Moderate assurance over the control design and effectiveness. However, there has been significant change primarily through the in-sourcing of the service since this review.

AREAS REVIEWED

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

▶ The Council's corporate Health and Safety policies to confirm these were up-to-date and reflective of its current procedures.

▶ A sample of incidents reported through AssessNET to ascertain whether sufficient investigations had been taken by the relevant service area and documented. This included the three physical injuries suffered by staff.

▶ A sample of risk assessments developed by different service areas, focusing on those with a heightened health and safety risk due to the nature of the work delivered, to verify these were in place and covered the key risks associated with the activities of the service area. We also assessed whether sufficient controls had been identified, evaluated and monitored to mitigate the risk.

▶ The list of contractors used by the Council to ascertain whether sufficient health and safety checks and assurances had been completed for higher risk contractors.

▶ The Council's arrangements for risk-assessing and inspecting its sites to ensure these are reviewed in a timely manner and actions are recorded to monitor to completion.

▶ CHAS meeting reports and minutes to assess whether there was adequate oversight of health and safety incidents and information.

▶ Progress and monitoring of the actions identified in the Health and Safety Workplan to assess whether these are effectively managed to improve the wider health and safety controls.

AREAS OF STRENGTH

The following areas of good practice were identified:

▶ The corporate Health and Safety Policy was robust and clear on the responsibilities of service managers and all staff in relation to health and safety. This includes details on how incidents are reported and investigated, managing asbestos, first aid training, managing stress and completing risk assessments. The policy was developed by the HSEPM in January, shortly after they joined the Council, and approved by the Chief Executive. It is available on the intranet to ensure it is accessible to staff.

▶ The Council have a series of guidance documents to support staff on ensuring their health and safety in a range of specific circumstances, ie with asbestos, fire safety, managing stress, etc. Although some of these were out of date (see Finding 5). Summaries of each guidance document, plus accident and incident reporting guidance, have been collated into a single document titled 'Arrangements Document', providing clear and effective support to staff in one place.

▶ The Leisure Services Team have a set of Pool Technical Operating Procedures and Normal Operating Procedures to support a safe environment for staff and users of the leisure facilities. It also uses the StaffMIS system for bespoke training to leisure staff.

▶ A Health and Safety Awareness e-learning training module is provided to staff to complete when they join the Council, then on a three-year cycle thereafter. Heads of Services are responsible for monitoring compliance of their staff however, the HSEPM tracks the scores and completion of the quiz, which staff are required to complete at the end of the module. Between December 2022 and March 2023, 179 staff had completed the quiz. The training module covers key information, such as: how to report incidents, managing accidents and hazards, fire safety, control of substances hazardous to health, etc.

▶ The Council conduct cyclical health and safety inspections on its managed sites, using a risk-based approach which dictates the frequency of inspections. The HSEPM assigns a risk-rating to the properties based on the use and activities of the property. These are:

• High risk – quarterly inspections

• Medium risk – inspections every six months

• Low risk – Annual inspections.

▶ We reviewed three properties (one from each risk level) to assess whether inspections had been undertaken in line with the Inspections Schedule spreadsheet maintained by the HSEPM. In all instances, the inspection had been conducted at an appropriate frequency and actions identified from the inspection had been completed.

▶ There was adequate reporting to CHAS, which consists mainly of heads of service from across the Council, on the number of incidents reported through AssessNET. It also provides a breakdown of the types of incidents. The June 2023 report identified three incidents in the previous quarter relating to employee harm. We followed all three incidents up with the HSEPM and noted that sufficient action had been taken to investigate and implement remedial actions relating to the accidents.

	Finding	Recommendation and Management Response
AREAS OF CONCERN	Parks and Street Care risk assessments were out of date and inadequate, with a lack of specificity over the key risks and controls relating to their service activity (Finding 1 - Medium).	a. The Council should provide training to Heads of Service and service managers on developing risks assessments and tailoring these to specific risks that could impact health and safety of staff and the public for the services it delivers. This training should include a demonstration on how to record these on AssessNET with effective and targeted controls b. Heads of Service or service managers should be reminded to update the risks assessments relating to their service area as the review date falls due. A list of all overdue risk assessments should be collated and reported to CHAS monthly c. If there are service areas where risk assessments are consistently overdue and not reviewed, this should be escalated to the Chief Executive or Interim Corporate Services Director. Management Response • Agreed that further training may be required to managers on preparation of risk assessments and this is something we are looking at as part of a wider training offer to managers somewhere between IOSH and more affordable options. • Assessnet already includes an online training tool on how to use Assessnet for risk assessment preparation. That is available for Managers at anytime already. They are also able to access assistance from H&S quickly and easily as and when required. Some low-risk managers are infrequent users so formal training would not be applied sufficiently to be worthwhile. • Heads of Service are already reminded through quarterly CHAS meetings to update risk assessments. We did remove the naming of specific departments from the CHAS briefings but could reintroduce that. • There is a dashboard on Assessnet which records overdue risk assessments which Directors can see, there is also an escalation process with risk assessments so if they aren't reviewed the next up the chain is notified. Assessnet shows overdue tasks as well and email alerts are sent automatically. The system does have the necessary controls, it is however important that managers ensure that those updates are done and when not done there is accountability. • It is also worth noting that whilst the system provides good control, some departments where risk levels are higher sometimes have paper risk assessments

		for specific activities that are not on Assessnet. Whilst we would encourage the central storage and monitoring of risk assessments through assessnet, in some instances there are assessments in place which is key but we acknowledge that some paper based risk assessments were sampled and these were found to be out of date. Target date: a. 30/06/2024, b. 28/02/204, c. As required
	The contractor list, recording whether contractors had sufficient competencies on health and safety and held sufficient insurance cover, had not been updated since November 2021. Additionally, contractor documents demonstrating health and safety arrangements were not held centrally resulting in the HSEPM not having direct access to key documentation (Finding 2 – Medium).	a. A central folder should be set up for contractor documentation to be stored in (with sub-folders for each contractor), to ensure there is central oversight from the HSEPM of certification held. This should be accessible to all service managers b. The Interim Corporate Services Director should instruct service managers, potentially through heads of service and the Corporate Management Team (CMT), to ensure up-to-date contractor documentation is stored in the central folder and that the contractor list is updated when new documentation is received or new contractors are appointed c. A column should be added to the contractor list to identify the Council officer responsible for managing the contract to increase the accountability of staff in keeping it up-to-date d. Once a central folder has been set up, all service managers should be sent an email outlining the requirements for updating the contractor list and where the relevant contract documentation should be stored e. Where service areas are consistently failing to update the contractor list or saved contractor documentation in the shared folder, this should be escalated to CMT. Management Response Recommendations accepted, it is recognised this needs updating and refreshing with managers. This should part of service planning for next year as I am conscious of capacity for H and S to complete this in 2023/24 given other targets including BCP and EP. Target date: 31/07/2024
	Risk assessment training has not been provided to service managers across the Council since 2019. As there was a variation in quality of risk assessments identified in this review, training to service managers could result in an improvement in the completion of assessments. However, the Council do intend on holding training sessions for service managers in the near future (Finding 3 – Medium).	a. The Council should arrange for in-person health and safety training to be provided to service managers and supervisors. The topics for training should be driven by the HSEPM, however, should include risk assessment training b. The Council should consider whether service managers should be included in the attendance for CHAS meetings, to ensure communication is delivered

		directly to service managers on important updates or actions required of them. Management Response • The requirement for training to be in person is very broad, this may not always be appropriate depending on the topic. • Service Managers were originally at CHAS but this was escalated to H of S in order to raise the profile of the actions and ensure cascade of information to Managers and staff. The group is very important in setting the culture and the importance of H and S within the organisation. The new "working better together" meetings can be used to flag up H and S issues at manager level. Target date: 30/04/2024
	There were four incidents (from our sample of eight) where inadequate evidence was retained and attached to AssessNET to demonstrate the investigation of the incident (Finding 4 – Low).	a. Service managers should be informed by the HSEPM to attach evidence and ensure incident files are updated with actions taken to investigate actions b. The HSEPM should document a review of a small sample of incidents each month on AssessNET, setting a minimum number of incidents ie 1%, to ascertain whether sufficient comments and supporting evidence of actions taken to investigate the incidents have been attached. Issues identified from this should be reported to CHAS. Management Response • These recommendations are accepted. It is noted that the evidence was not on AssessNet but the evidence was in existence. There is evidence of reporting and there are quarterly reports to CHAS on incidents etc. • Accident Investigation training will be delivered to managers during 24/25. Target date: 28/02/2024
	Several health and safety guidance documents, relating to the delivery of specific activities, were out of date (Finding 5 – Low).	a. All of the out-dated guidance documents identified in this finding should be reviewed and updated, ensuring they align to current statutory requirements and the Council's procedures b. Once the guidance documents have been reviewed and updated, they should replace the existing versions on the Council's intranet c. A guidance or policy log should be maintained in a single document to identify the review dates of each document. Management Response Recommendations accepted.

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

CONCLUSION

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

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

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

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

SECTOR UPDATE

This briefing summarises recent publication and emerging issues relevant to local government that may be of interest to your organisation. It is intended to provide a snapshot of current issues for senior management and Members.

AUTUMN STATEMENT

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

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

▶ Addressing funding sufficiency and certainty issues faced by councils

▶ Taking steps to strengthen the local government workforce

▶ Strengthening councils' role in key national policy areas such as housing and net zero.

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

▶ Changes to speed up major planning applications allowing local authorities to recover the cost for administering them if timescales are met

▶ £450m allocated to local authority housing fund to deliver 2,400 new homes

▶ Increasing the Local Housing Allowance rate to the 30th percentile of local market rents. This is expected to give 1.6 million households an average of £800 of support next year

▶ Business rates frozen for small business for a year as well as 75% discount for retail, hospitality and leisure companies

▶ 55 local projects awarded a share of nearly £1 billion from Round 3 of the Levelling Up Fund

▶ Four new devolution deals across England along with non-mayoral devolution deals with seven counties.

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

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

Autumn Statement 2023: LGA submission

FOR INFORMATION

For the Audit Committee Members and Senior Leadership Team

LEVELLING-UP AND REGENERATION ACT

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

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

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

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

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

FOR INFORMATION

For the Audit Committee Members and Senior Leadership Team

BEST VALUE STANDARDS AND INTERVENTIONS

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

▶ Striving for continuous improvement, including external challenge from peers and a collective responsibility to improve performance across the sector

▶ Effective political and administrative leadership demonstrated by a clear corporate vision, strong financial management and positive behaviours

▶ Robust decision-making and scrutiny functions to ensure decision-makers are accountable and consider risk in all its decisions

▶ A commitment to promoting transparency, cooperation and trust, and the highest ethical standards underpin the organisation's culture

▶ A strong internal control environment to ensure effective deployment of resources, supported by clear and transparent financial reporting and accountability of budgets. Organisation should also consider it skills and capacity before entering into higher risk projects or companies arrangements

▶ Effective service delivery that complies with statutory requirements with transparent and regular reporting to management

▶ Collaborative engagement with partners and local communities (including residents) to improve efficiencies and support a co-design of services provided by the organisation.

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

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

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FOR INFORMATION

For the Audit Committee Members and Senior Leadership Team

KEY PERFORMANCE INDICATORS

QUALITY ASSURANCE	KPI	RAG RATING
The auditor attends the necessary, meetings as agreed between the parties at the start of the contract	All meetings attended including Audit Committee meetings, pre-meetings, individual audit meetings and contract reviews have been attended by either the Partner and/or Manager.	G
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.	G
Quality of Work	Two survey responses have been received in 23/24, with an average score of 4.5/5 for the value added by the audit and the overall audit experience. We will continue to send surveys out to officers with final report.	G
Completion of audit plan	The Internal Audit Plan for 23/24 is progressing well, with all fieldwork expected to be complete by the end of March 2024. We have also commenced the planning process for the 24/25 Internal Audit Plan.	G

APPENDIX 1

OPINION SIGNIFICANCE DEFINITION

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

RECOMMENDATION SIGNIFICANCE DEFINITION

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

FOR MORE INFORMATION:

GURPREET DULAY

Gurpreet.Dulay@bdo.co.uk

www.bdo.co.uk