

GEDLING BOROUGH COUNCIL

INTERNAL AUDIT REPORT

SAFEGUARDING
NOVEMBER 2023

Design Opinion	● Limited
Design Effectiveness	● Limited

IDEAS | PEOPLE | TRUST



CONTENTS

EXECUTIVE SUMMARY	2
DETAILED FINDINGS	5
APPENDIX I - DEFINITIONS.....	9
APPENDIX II - TERMS OF REFERENCE	14

DISTRIBUTION

Mike Hill	Chief Executive
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Niki Pecal	Community Safety Officer

BDO LLP APPRECIATES THE TIME PROVIDED BY ALL THE INDIVIDUALS INVOLVED IN THIS REVIEW AND WOULD LIKE TO THANK THEM FOR THEIR ASSISTANCE AND COOPERATION.

REPORT STATUS

Auditors:	Faye Orton, Auditor Max Armstrong, Manager Gurpreet Dulay, Partner
Dates work performed:	7 - 16 August 2023
Draft report issued:	22 August 2023, with management responses received in October and the report re-issued in November 2023
Final report issued:	1 December 2023

EXECUTIVE SUMMARY

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

Design Opinion

 Limited

Design Effectiveness

 Limited

Recommendations

 2

 2

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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

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

We found:

- ▶ 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)
- ▶ 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)
- ▶ 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)
- ▶ The Council do not attend the NSAB which can lead to communications or messages being missed (Finding 4 - Medium).



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.

DETAILED FINDINGS

1 MANDATORY TRAINING COMPLIANCE WAS LOW AND NOT EFFECTIVELY MONITORED OR REPORTED	
TOR Risk:	Clear processes and responsibilities for reporting safeguarding queries are not in place (both in relation to internal staff members and members of the public). Potential safeguarding concerns are not reported, and where appropriate, monitored due to insufficient arrangements
Significance:	 High

FINDING

Organisations have a responsibility to ensure that staff receive training on how to define, identify and report safeguarding concerns. Each department within the Council has different training needs depending on the exposure that staff have to vulnerable adults, young people and children. All public-facing staff are required to complete four mandatory e-learning safeguarding training modules every three years (or more regularly if they are in a high-risk role) which are available on the County Council's Learning Pool. The Community Safety Officer periodically obtains a list of staff that have completed the mandatory training from the County Council which they have compiled into separate documents for each department. For departments that have low completion, they contact the department managers to inform them. Department managers can then access Learning Pool to identify who in the team has not completed the training. Department managers are responsible for monitoring training compliance of their staff and enforcing completion.

Training compliance

We reviewed the training completion rates of the e-learning modules and found:

- Overall completion of the four modules within the past three years was only 30.4%, with completion rates of the individual modules ranging from 26.5% to 32.5%
- There were high levels of training completion of the 'Introduction to Safeguarding' and 'Children and Awareness of Child Abuse and Neglect' modules but these had often been completed more than three years ago with no refresher training completed
- Of the three officers in the Community Safety Team, one officer had not completed any of the four mandatory modules, one officer had only completed one module (more than three years ago), and one had completed three modules.

Additionally, as training compliance is manually recorded on a Microsoft Word document, reviewing compliance for each team is a manual process for the Corporate Safety Officer. As such, while training is discussed in the Corporate Safeguarding Board meetings, there is a lack of reporting and therefore scrutiny on which service areas perform poorly.

Training for higher risk areas

A mapping exercise has been undertaken to assess the level of safeguarding risk associated with each service area. However, at a corporate level, all service areas are required to complete the same four modules, with four optional courses also available on Learning Pool focused on specific safeguarding needs associated with children. The training completion records identify that these are rarely completed. Except for the Leisure Service Team who have a budget for training and a separate training portal, service-specific training is not systematically identified and delivered to staff. Although, we were informed that 'toolbox talks' (team meetings with staff in manual roles) with staff will cover safeguarding, particularly for manual roles.

Staff may not have sufficient and relevant knowledge of safeguarding, including how to identify and report incidents, if they have not completed the training modules or received additional training for higher risk roles.



RECOMMENDATION

- 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.

Responsible Officer:


Melvyn Cryer, Head of Environment

Nikki Pekał, Community Safety and Safeguarding Officer

Implementation Date:

31/03/2024

2 A SECTION 11 SELF-ASSESSMENT HAS NOT COMPLETED ON TIME AND THE ACTION PLAN IS NOT IN PLACE TO ADDRESS RECOMMENDATION FROM THE PREVIOUS ASSESSMENT IN MAY 2021

TOR Risk:	The Council has not completed a Section 11 self-assessment and/or does not have an action plan in place to address any gaps identified in the self-assessment
Significance:	 High

FINDING

Section 11 of the Children Act 2004 places duties on a range of organisations and individuals to make arrangements for ensuring that their functions, and any services that they contract out to others, are discharged with regard to the need to safeguard and promote the welfare of children. To meet the statutory requirements, organisations that form part of the NSCP should complete a Section 11 self-assessment every two years to identify any gaps in processes and procedures that support safeguarding and welfare of children. It is expected that an action plan should be developed for each organisation based on its self-assessment.

The Council last completed its Section 11 self-assessment in May 2021, with another assessment due in May 2023. However, this has not yet been completed. We were informed by the Community Safety Officer and Head of Environment that they were unaware that the self-assessment was due.

Furthermore, while we were informed that progress has been made to address the actions from the self-assessment in 2021, the Council have not formally tracked the progress of each action and reported it to the Corporate Safeguarding Group. It has recently prepared an action tracker assigning each action to a responsible officer with a target date for completion which is due to be presented to and approved by the Corporate Safeguarding in September 2023. However, this is more than two years after the self-assessment was completed.

There was a lack of ownership and communication over the completion and implementation of the Section 11 self-assessment, leading to the assessment not being completed for more than two years. This could result in the Council not meeting its obligations as part of the NSCP.

RECOMMENDATION

- The Council should contact the NSCP to ascertain its next steps for completing the May 2023 Section 11 self-assessment
- 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

- On the 17th Oct HoS/Corporate Safeguarding group are meeting to complete the Section 11 self-assessment
- 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 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.

Responsible Officer:	Melvyn Cryer, Head of Environment Nikki Pekal, Community Safety and Safeguarding Officer
Implementation Date:	31/12/2023

3 DBS CHECKS ARE NOT RENEWED AFTER THREE YEARS

TOR Risk:	The Council has not mapped sufficiently its functions to identify risk areas in relation to safeguarding and has not implemented adequate controls (eg. Enhanced DBS checks in recruitment) to mitigate safeguarding risks
Significance:	 Medium

FINDING

DBS checks are background checks for unspent criminal convictions. These checks are a method for assessing the suitability of staff to work in areas where they may be in contact with vulnerable adults or children. The Council undertake DBS checks on staff, where they are in a public facing role, as part of the recruitment process. DBS certificates are not retained beyond six months after the recruitment process but the HR Team maintain a list of all staff with DBS certificates and their certificate number. Some staff are subject to an enhanced DBS check where they are in a higher risk role. The HR Team maintain a separate list of roles and staff that require enhanced DBS checks.

While DBS certificates do not have an expiry date, it is considered standard practice for DBS checks to be renewed every three years at a minimum. However, the Council do not proactively monitor whether DBS checks are renewed or require staff to renew these. As a result, there are active public-facing staff that, according to the HR records, who have not had a DBS check since 2003. Additionally, there was one employee that joined in 2023 whose DBS certificate was recorded on the HR Team's list as 'Missing' indicating that the Council were unable to confirm that they had a valid DBS certificate.

Furthermore, we reviewed eight roles where an enhanced DBS check is required to assess whether the post holder had their enhanced DBS check. We found:

- There were five instances where the postholder had not had their enhanced DBS check in the past three years. These most recent certificates for these staff ranged between seven and 22 years old.

There is a risk that the Council are not aware of any changes to an employee's conviction status/record if DBS checks are not monitored and renewed. This could cause result in unsuitable staff being placed in roles where they have contact with vulnerable adults or children.

RECOMMENDATION

- 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
- 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


- 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. Timescale: 30 November 2023.

Responsible Officer:	Francesca Whyley, Interim Corporate Services Director
Implementation Date:	30/11/2023

4 THE COUNCIL DO NOT ATTEND NSAB MEETINGS RESULTING IN A LACK OF CLEAR COMMUNICATION

TOR Risk:	The Council does not work effectively with the NSAB and NSCP Board, particularly in relation to serious case reviews. The Council does not seek assurance where relevant over the effectiveness of the joint boards and information of the inter-group work is not cascaded to appropriate safeguarding employees
Significance:	 Medium



FINDING

As providers of adult and children's social care the County Council are primarily responsible for investigating safeguarding reports or concerns. However, safeguarding is a multi-agency matter and therefore, the NSAB and NSCP have been established to support cooperation across local authorities and other agencies. The aim of this is to communicate information and develop a coordinated approach towards managing safeguarding. As a Tier 2 partner that does not have its own children's services, the Council's responsibility for safeguarding is lower than a Tier 1 partner. However, it does need to be aware of safeguarding issues, strategies and policies relating to the Borough.

The Council do not have any representatives that attend the NSAB meetings. It has been agreed for the Chief Executive of Broxtowe Borough Council to attend and report information back to the other lower tier local authorities in Nottinghamshire through its Chief Executives Forum. However, we were informed that this can result in communication challenges and lead to information from the NSAB not being disseminated down to the Community Safety Team. For instance, the Community Safety Officer was not informed that the Section 11 self-assessment was due in May 2023 and consequently, this has not been done (see Finding 2).

There is a risk that a coordinated approach with the County Council and other agencies is not in place if the Council do not attend the NSAB which is the main forums for overseeing safeguarding in the county. The Community Safety Officer has a good network within other authorities which supports effective processes for reporting safeguarding incidences, but strategic conversations are usually held within the NSAB and NSCP.



RECOMMENDATION

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.

Responsible Officer:	Melvyn Cryer, Head of Environment
Implementation Date:	31/01/2024

APPENDIX I - DEFINITIONS

LEVEL OF ASSURANCE	DESIGN OF INTERNAL CONTROL FRAMEWORK		OPERATIONAL EFFECTIVENESS OF CONTROLS	
	FINDINGS FROM REVIEW	DESIGN OPINION	FINDINGS FROM REVIEW	EFFECTIVENESS OPINION
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

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.

APPENDIX II - TERMS OF REFERENCE



KEY RISKS

Based upon the risk assessment undertaken during the development of the internal audit operational plan, through discussions with management, and our collective audit knowledge and understanding the potential key risks associated with the area under review are:

- ▶ The Council does not have approved and understood safeguarding policies which comply with statutory requirements
- ▶ Clear processes and responsibilities for reporting safeguarding queries are not in place (both in relation to internal staff members and members of the public). Potential safeguarding concerns are not reported, and where appropriate, monitored due to insufficient arrangements
- ▶ The Council has not mapped sufficiently its functions to identify risk areas in relation to safeguarding and has not implemented adequate controls (e.g. Enhanced DBS checks in recruitment) to mitigate safeguarding risks
- ▶ Groups responsible for monitoring internal processes do not have a clear purpose and do not proactively seek assurance that adequate safeguarding controls are in place and operating effectively
- ▶ The Council does not work effectively with the NSAB and NSCP Board, particularly in relation to serious case reviews. The Council does not seek assurance where relevant over the effectiveness of the joint boards
- ▶ The Council has not completed a Section 11 self-assessment and/or does not have an action plan in place to address any gaps identified in the self-assessment.



SCOPE & APPROACH

The following areas will be covered as part of this review:

- ▶ Review if the Council's safeguarding policies/plans for children and vulnerable adults are in place and have been reviewed in the last 12 months. We will review the governance arrangements in place and assess whether the processes are being consistently followed and documented. We will also review whether the roles and responsibilities are clear for the Safeguarding function, the Board and relevant sub-committees
- ▶ Review the minutes and any periodic reports presented through internal oversight groups including the section 11 self-assessment and assess whether the reports are sufficiently detailed and actions are recorded, and whether these actions are subsequently followed-up to ensure adequate governance arrangements are in place
- ▶ Obtain evidence of Council mapping its functions to identify key risk areas and select a sample of these to verify that the internal assurance is sought from these areas that adequate controls are in place
- ▶ Review whether the Council has arrangements in place to provide training to employees dealing with processes relating to safeguarding of children and vulnerable adults. We will also review how the training compliance rate is monitored and reported to senior management
- ▶ Understand how incidents and referrals are logged by performing a walk-through of the Council's system, and understand how the Council seeks assurance that referrals have been effectively dealt with
- ▶ Review the adequacy of the processes in place to inform other stakeholders of safeguarding concerns and/or incidents. Additionally, we will review if

the Council has assessed the impact of Covid-19 with regards to its ability to identify and report safeguarding concerns

- ▶ Review whether the Council continually identifies and monitors nationally and locally identified risks in relation to safeguarding and put plans in place to mitigate these

The scope of the review is limited to the areas documented under the scope and approach. All other areas are considered outside of the scope of this review. However, Internal Audit will bring to the attention of management any points relating to other areas that come to their attention during the course of the audit.

We assume for the purposes of estimating the number of days of audit work that there is one control environment, and that we will be providing assurance over controls in this environment. If this is not the case, our estimate of audit days may not be accurate.

In delivering this review BDO may need to observe and test confidential or personal identifiable data to ascertain the effective operation of controls in place. The organisation shall only provide the Shared Personal Data to BDO using secure methods as agreed between the parties. BDO will utilise the data in line with the Data Protection Act 2018 (DPA 2018), and the UK General Data Protection Regulation (UK GDPR) and shall only share Personal Data on an anonymised basis and only where necessary.

FOR MORE INFORMATION:

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The matters raised in this report are only those which came to our attention during the course of our audit and are not necessarily a comprehensive statement of all the weaknesses that exist or all improvements that might be made. The report has been prepared solely for the management of the organisation and should not be quoted in whole or in part without our prior written consent. BDO LLP neither owes nor accepts any duty to any third party whether in contract or in tort and shall not be liable, in respect of any loss, damage or expense which is caused by their reliance on this report.

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