INTERNAL AUDIT FOLLOW UP
OF RECOMMENDATIONS REPORT
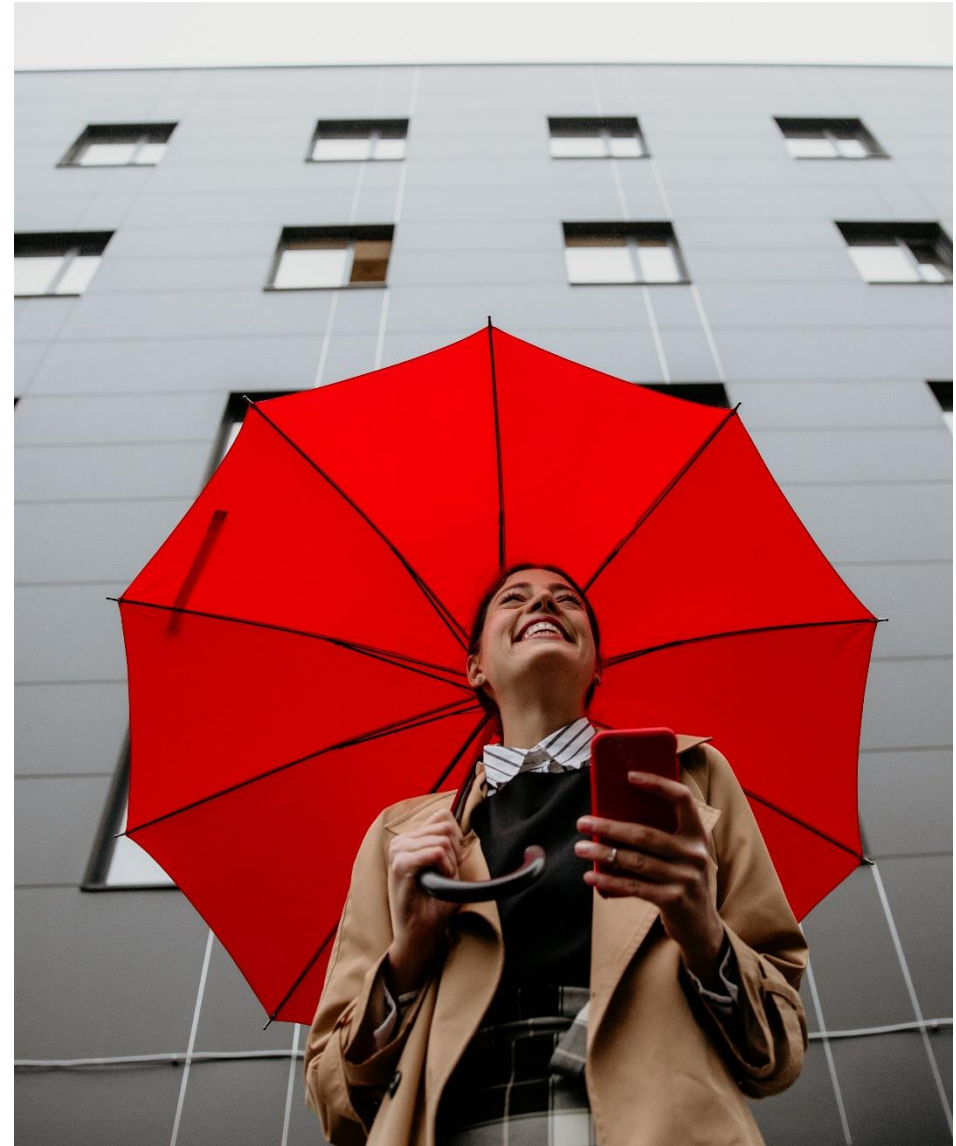
GEDLING BOROUGH COUNCIL

2024/25

IDEAS | PEOPLE | TRUST

CONTENTS

SUMMARY

2021/22	Total Recs	H	M	To follow up	Complete		In progress		Overdue		Not Due	
					H	M	H	M	H	M	H	M
Asset Management	1	-	1	-	-	1	-	-	-	-	-	-
Risk Maturity	17	-	17	9	-	15	-	-	-	2	-	-
Housing Benefits	-	-	-	-	-	-	-	-	-	-	-	-
Sustainable Growth – Skills and Employment	1	-	1	-	-	1	-	-	-	-	-	-
Homelessness and Temporary Accommodation	4	-	4	-	-	4	-	-	-	-	-	-
Main Financial Systems	-	-	-	-	-	-	-	-	-	-	-	-
Sustainable Environment	2	-	2	1	-	2	-	-	-	-	-	-
Environmental Health: Selective Licencing	2	-	2	1	-	2	-	-	-	-	-	-
Total	**27**	**-**	**27**	**11**	**-**	**25**	**-**	**-**	**-**	**2**	**-**	**-**

2022/23	Total Recs	H	M	To follow up	Complete		In progress		Overdue		Not Due	
					H	M	H	M	H	M	H	M
Corporate Governance and Performance Management	3	-	3	-	-	3	-	-	-	-	-	-
Recruitment and Retention	2	-	2	-	-	2	-	-	-	-	-	-
Building Control and Development Management	1	-	1	-	-	1	-	-	-	-	-	-

	Total Recs	H	M	To follow up	Complete H	Complete M	In progress H	In progress M	Overdue H	Overdue M	Not Due H	Not Due M
Remote Working	1	-	1	-	-	1	-	-	-	-	-	-
Workforce Strategy	3	1	2	2	1	2	-	-	-	-	-	-
Business Continuity and Emergency Planning	3	1	2	3	-	-	1	2	-	-	-	-
Main Financial Systems	3	-	3	-	-	-	-	-	-	-	-	3
Cyber Security	5	-	5	-	-	4	-	-	-	1	-	-
Total	**21**	**2**	**19**	**5**	**1**	**13**	**1**	**2**	**-**	**1**	**-**	**3**

2024/25	Total Recs	H	M	To follow up	Complete H	Complete M	In progress H	In progress M	Overdue H	Overdue M	Not Due H	Not Due M
Council Tax and NNDR	1	-	1	1	-	1	-	-	-	-	-	-
Health and Safety	3	-	3	-	-	-	-	-	-	-	-	3
Project and Programme Management	1	-	1	-	-	-	-	-	-	-	-	1
Safeguarding	4	2	2	4	-	1	2	1	-	-	-	-
Community Health and Well-Being	1	-	1	-	-	-	-	-	-	-	-	1
Generating External Income	4	-	4	-	-	-	-	-	-	-	-	4
Total	**14**	**2**	**12**	**5**	**-**	**2**	**2**	**1**	**-**	**-**	**-**	**9**

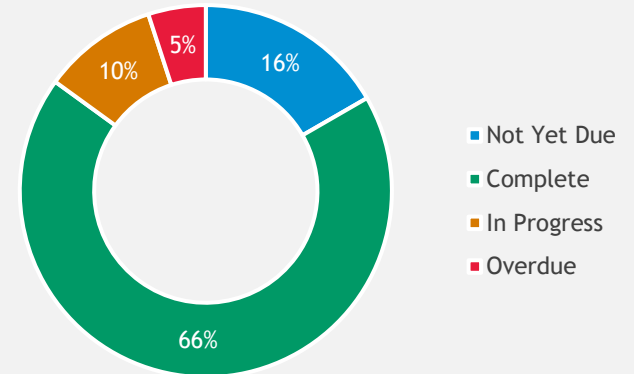*Total Recs refers to the number of High and Medium recommendations raised.

SUMMARY

2021/2022

Please find below a summary of the status of implementation of recommendations arising from reports issued in 2024/25.

▸ Some recommendations from 2021/22 remain incomplete however, a significant number of those were completed as part of the latest round of follow up, notably for the Risk Maturity audit

▸ Recommendations from the Environmental Health have been moved into 2024/25.

2022/2023

Please find below a summary of the status of implementation of recommendations arising from reports issued in 2024/25.

▸ The Business Continuity and Emergency Planning recommendations are incomplete but good progress has been made on implementing these. An external consultancy has been appointed to oversee the implementation of the business continuity processes across the Council.

▸ The Workforce Strategy recommendations are now fully implemented.

2023/2024

Please find below a summary of the status of implementation of recommendations arising from reports issued in 2024/25.

▸ There has been good progress in implementing recommendations raised in reviews from 2023/24, with the Council Tax and NNDR recommendations now fully implemented.

REQUIRED AUDIT COMMITTEE ACTION:

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

2024/25 Cumulative implementation

- ■ Not Yet Due
- ■ Complete
- ■ In Progress
- ■ Overdue

RECOMMENDATIONS: COMPLETE

AUDIT	ACTIONS AGREED	PRIORITY LEVEL	MANAGER RESPONSIBLE	DUE DATE	CURRENT PROGRESS
Legacy. Contract Management and Procurement	Review and update IT Strategy to support overarching Corporate Digital Strategy which will be developed following sign off or Gedling Plan	Medium 🟠	Tina Adams, Head of Finance and IT	~~31/03/2023~~ ~~31/12/2023~~ 31/03/2024	**Management Comments:** The Digital, Data and Technology Strategy was approved by Cabinet on 28 March 2024 with a roadmap for next three years to progress the strategy. *Internal Audit Comments: We reviewed the Digital, Data and Technology Strategy 2024-27 and confirmed that it was aligned to the principles in the Gedling Plan. We confirmed, via a review of the meeting minutes, that Cabinet approved the Strategy on 28 March 2024.*
21/22. Risk Maturity	The roles and responsibilities section of the Risk Management Strategy and Framework (including Appendix 2) should be updated to ensure it includes the responsibility of officers below manager level within the risk management function. As a minimum their responsibilities should include the need to understand risk management and its importance to the organisation and to be able to identify risk factors that could indicate an increased level of risk and to report these to their managers.	Medium 🟠	Tina Adams, Head of Finance and IT	~~31/12/2022~~ ~~30/11/2023~~ 31/03/2024	**Management Comments:** The new Risk Management Strategy covers the roles and responsibilities of officers for managing and addressing risks. This was approved by the Audit Committee on 19 March 2024. *Internal Audit Comments: We reviewed the Risk Management Strategy and confirmed that it clearly outlined the roles and responsibilities of staff and levels of management. We observed the Audit Committee's approval of the Strategy on 19 March 2024.*
21/22. Risk Maturity	The Risk Management Strategy and Framework should be reviewed and updated as necessary to ensure the information included is up to date and accurately reflects current procedure. It should also be updated to incorporate the recommendations raised in this review once implemented. Document control should also be added to the front cover of the Strategy to record who is responsible for managing the document and signing off changes, when the document was last updated, who	Medium 🟠	Tina Adams, Head of Finance and IT	~~31/12/2022~~ ~~30/11/2023~~ 31/03/2024	**Management Comments:** The new Risk management Strategy and Framework was approved by the Audit Committee on 19 March 2024 and Cabinet on 28 March 2024. The implementation of the new risk management software will commence in the next quarter. *Internal Audit Comments: We reviewed the Risk Management Strategy and confirmed that it clearly outlines the Council's new risk management processes, which will be embedded. We observed the Audit Committee's approval of the Strategy on 19 March 2024 and the minutes of the Cabinet meeting on 28 March 2024.*

approved the last update and a record of amendments to the document over time.

21/22. Risk Maturity	The Risk Management Strategy and Framework should be updated to include enhanced guidance on the identification of risk, including specific methods that officers should use to ensure that all risks within their service have been identified and recorded within their risk register	Medium 🟠	Tina Adams, Head of Finance and IT	~~31/12/2022~~ ~~30/11/2023~~ 31/03/2024	**Management Comments:** The new Risk Management Strategy sets out the process for identifying risks and recording these. *Internal Audit Comments: We reviewed the Risk Management Strategy and confirmed that it outlines the process for identifying risks.*
21/22. Risk Maturity	The actions within the corporate risk register need to be reviewed to update the status of each action and ensure that the implementation status of the action accurately reflects the quarterly updates recorded.	Medium 🟠	Tina Adams, Head of Finance and IT	~~31/12/2022~~ ~~30/11/2023~~ 31/03/2024	**Management Comments:** All risks have been reviewed quarterly and reported to Audit Committee via SLT, moving forward this process will be done through Ideagen once the system is implemented. *Internal Audit Comments: We observed the updates for the Corporate Risk Register and scrutiny by the Audit Committee between June 2023 and March 2024 and confirmed that at each meeting there has been regular updates on the mitigating action implementation status.*
21/22. Risk Maturity	The overall risk environment in the Development and Place service needs to be reviewed to ensure the service risk register still accurately reflects the service's exposure to risk due to the risk register currently showing no changes or updates to any of the risks for the past three quarters.	Medium 🟠	Mike Avery, Head of Development and Place	~~31/12/2022~~ ~~30/11/2023~~ 31/03/2024	**Management Comments:** The overall risk environment was reviewed for the quarter ending 30 September 2023 with new risks added for Building Control (statutory qualification requirement) and professional officer recruitment. The Building Control risk has subsequently added to the Corporate Risk Register. The interim Building Control Manager is now a registered Building Inspector. A Service Level Agreement (SLA) has been agreed with Erewash Borough Council for Building Control support to provide resilience to the service up until such time as any formal partnership arrangement is agreed. For Planning Service recruitment, recent campaigns have resulted in appointments to the permanent establishment, with only two part-time posts and a newly established full-time post (ecologist) to fill. *Internal Audit Comments: We reviewed the corporate risk register to confirm that the Building Control risks had been added to the Corporate Risk Register. We also confirmed with the Head of Development and Place that the SLA had*

					been agreed with Erewash Borough Council to provide these services and recruitment in the Planning Team.
21/22. Risk Maturity	Where quarterly reviews of the risk registers take place, the services must ensure that the update columns in the registers are updated to provide the reader with a sufficient understanding of what changes have taken place since the previous quarter. Where no changes have occurred an explanation of why this is the case should be recorded.	Medium 🟠	Tina Adams, Head of Finance and IT	~~31/12/2022~~ ~~30/11/2023~~ 31/03/2024	**Management Comments:** Risk registers have been updated correctly following training delivered to staff in October 2023. The new Risk Management Strategy has been approved and the risk management processes will be implemented on the Ideagen System. The Corporate Risk Register continues to be reported to the Audit Committee. *Internal Audit Comments: We reviewed the updated Risk Management Strategy and confirmed the expectations set for the structure of risks registers to show changes to the previous quarter.*
21/22. Risk Maturity	The Risk Management Strategy and Framework should be updated to include the mechanisms in place to ensure discussions and decisions made at SLT meetings relating to the service risk registers are fed back to the relevant services in a timely manner.	Medium 🟠	Tina Adams, Head of Finance and IT	~~31/12/2022~~ ~~30/11/2023~~ 31/03/2024	**Management Comments:** The new Risk Management Strategy sets out the process for identifying risks and recording these. This also sets out the arrangements for feeding these back into services. *Internal Audit Comments: We reviewed the updated Risk Management Strategy and confirmed that it sets out the overarching risk management processes, including the escalating of risks and actions throughout the tiers of management.*
21/22. Environmental Health: Selective Licencing	The Council should implement regular performance monitoring that identifies: • Number of cases that have not been responded to in the two-day period. • Number of cases that have not been closed in the appropriate timeframe as set by the Council. Access reports should be developed to extract key information on service requests for discussion at team meetings and reasons should be provided for exceptions. These should be monitored by the Head of Environment. We would suggest that this is carried out on a fortnightly basis to begin with until the backlog has been cleared.	Medium 🟠	Sam Palmer, Food, Health and Housing Manager	~~31/03/2023~~ ~~30/11/2023~~ 31/03/2024	**Management Comments:** The Food, Health and Housing Manager runs a quarterly report listing open investigations, critical prioritised cases and cases responded to in time to discuss at team meetings. A separate sample test is conducted of five records and assessed using the audit checklist to ensure the service request records have been appropriately populated and whether they have been responded to within the appropriate timescale. *Internal Audit Comments: We reviewed the HSGCON performance reports for April 2024 and the Audit Checklist and confirmed that five records had been reviewed. This process is next due to be completed in June or July 2024.*

Following this, monitoring should be carried out at least monthly.

| 21/22. Sustainable Environment | The Council may want to consider best practice we have noted at another Council, which is to aid with the allocation and planning of required funding, the Council coded actions within its Carbon Management Plan as 'resources identified', 'costs known', 'costs unknown' and where applicable also identified the potential financial return on investment. However, we understand that the Council has limited capacity to undertake this task and may wish to direct resource elsewhere. | Medium ● | Melvyn Cryer, Head of Environment | ~~31/03/2023~~ ~~30/11/2023~~ 31/03/2024 | **Management Comments:** The Council is a member of APSE Energy which is a Local Authority Energy Collaboration partnership developed by member authorities to leverage and maximise the opportunities afforded to local authorities by working together on a national scale in the green energy agenda, using benchmarking and best practice initiatives. As members the Council attends APSE Energy conferences and events where partners benchmark and share initiatives and ideas that are being undertaken at other local authorities.

In 2023, Gedling Borough Council was declared the national winner at the APSE Annual Service Awards for the 'Best Collaborative Working Initiative.' The award recognized the Green Rewards initiative, distinguishing the Council from a competitive field that included metropolitan and city councils.

A collaborative bid led by Nottingham City Council has successfully secured £287,000 of Government funding from the 'Net Zero Living: through the Fast Followers' competition. The bid was submitted in partnership with Gedling Borough Council, Nottinghamshire County Council, Derby City Council, Derbyshire County Council, Broxtowe Borough Council and Rushcliffe Borough Council. Funded by the Department for Energy Security and Net Zero and Innovate UK, it aims to accelerate progress towards local climate goals. Achieving net zero in the region requires partners to work together, and the Fast Followers funding will build on the positive collaboration between Nottinghamshire and Derbyshire authorities moving forwards. The project started in July 2023 and runs until Autumn 2025.

Additionally in 2023, Nottinghamshire County Council received £5.55 million for Local Electric Vehicle Infrastructure (LEVI) for the Nottinghamshire area. The Council have been partnering and have consulted on this by putting forward suggestions where these 'charging points' could potentially be installed locally.

The Council have also developed a Climate Impact Assessment Template for its reports to ensure that the |
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climate change impacts of decisions are considered at a senior level.

Internal Audit Comments: We reviewed the past three Cabinet papers, since January 2024, and confirmed that the Climate Impact Assessment is in place and being used for decisions.

21/22. Sustainable Environment	The Council should consider developing an Environmental Risk/Impact Assessment to use in decision making and integrating carbon management into their Capital Strategy to ensure most effective use of resources and alignment of strategies.	Medium ●	Melvyn Cryer, Head of Environment	~~31/03/2023~~ ~~30/11/2023~~ 31/03/2024	**Management Comments:** The Council has developed an Environmental Risk/Impact Assessment to use in decision making and integrating carbon management into their Capital Strategy to ensure most effective use of resources and alignment of strategies. *Internal Audit Comments: We reviewed the past three Cabinet papers, since January 2024, and confirmed that the Climate Impact Assessment is in place and being used for decisions.*
22/23. Workforce Strategy	A. The Council should identify and document all key and critical roles across all service areas. The document should outline next steps if these become vacant. Actions could include timelines for when critical vacancies should be filled by, and next steps if they are not filled. Employment and Recruitment Agency Blue Arrow provides useful guidance for identifying key or critical roles, as roles that would meet at least one of the following criteria: • They are critical to achieving the organisation's strategy, either in the design or the execution of that strategy. These are roles where the loss of a high-performing incumbent could result in organisational and, by extension, financial disruption. • They are a source of the organisation's current comparative advantage; their capabilities provide differentiation	Medium ●	David Archer, Head of HR, Performance and Service Planning Andrea Snodin, HR and Training Manager	30/04/2024	**Management Comments:** A. A Critical Roles spreadsheet has been developed and is now available for managers to complete on a self-serve basis. This document includes examples of what should be identified for roles, including what actions will be taken over the next 12 months. B. The Workforce Strategy has been updated and now formally adopted following consultation with the Appointments and Conditions of Service Committee and is now included in the Employee Handbook. C. The PDR compliance and completion statistics were prepared in May 2024 as part of the annual process for assessing compliance, with action plans to be developed on skills gaps. *Internal Audit Comments:* *A. We reviewed the Succession Planning Template for 2024-25 which lists critical roles across the Council and the evaluates the requirements for specific skills and internal/external talent requirements. Supporting guidance has been provided for staff on*

which enables them to provide a service for customers that is unique, faster or done so at a lower cost.

- They are a source of the organisation's future comparative advantage; their capabilities will enable the organisation to excel in the future – according to future risks and opportunities, for example (this means that some critical roles may not yet exist).

B. Discussions with the Head of HR, Performance and Service Planning highlighted that the Council would like to foster a systematic approach to succession planning in the next Workforce Strategy, as they are aware of the risk in this area. The Council should carry out and document succession planning, with a particular focus on identifying key roles (sole specialists for example) to protect organisational knowledge and mitigate against organisational fragility. Successors may be selected either by informal methods, such as conversations with managers, or by formal methods, such as the performance review process and assessing competencies (and plugging any gaps through training). Therefore, completion of Performance Development Reviews is important for succession planning (please see Finding 1).

C. By considering key changes that may occur over the next two years, the Council should identify and document the skills gaps which need to be addressed by carrying out Performance Development Reviews (please see Finding 1). Following this, the Council may wish to create an action plan to

how to evaluate roles to assess whether they are business critical.

B. *We reviewed the report issued to the Appointments and Conditions of Service Committee for 20 March 2024 where the Workforce Strategy 2023-27 was outlined and noted it included a clear, systematic and appropriate approach to succession planning.*

C. *We reviewed the PDR completion statistics for 2023-24 and confirmed that it was reported to Corporate Management Team for its oversight on compliance.*

address skills gaps (through training, for example), which is periodically reviewed.

22/23. Workforce Strategy	The Council should ensure that mandatory training is fully complied with by stipulated deadlines. Managers should follow up with staff who have not completed the training and raise non-completion during Performance Development Reviews. HR should send reminder emails to managers to ensure that they are monitoring completion. Regarding the Fraud Awareness course, this is managed by the Head of Finance, who should ensure completion by reminding managers of the importance of this, asking managers to follow up with employees who have not completed the course.	Medium	Andrea Snodin, HR and Training Manager	31/03/2024	**Management Comments:** Corporate Management Team has now identified a full suite of mandatory training which is more extensive than previously identified. Work is now being undertaken to:

Management Comments: Corporate Management Team has now identified a full suite of mandatory training which is more extensive than previously identified. Work is now being undertaken to:

- Identify a practical solution for the recording and monitoring of completion of this training.
- The placing of the training onto the Intranet for ease of access.
- The modification of admin systems (mainly in HR) to ensure that new starters are directed to complete appropriate mandatory training and that an annual PDR check is also included. This task requires additional resource and forms part of the HR Team's Service Plan for 2024-25.

A spreadsheet is now being used as the basis of the training page on the Intranet and the workforce have been notified of their expectations through a communications exercise. An interim method has been implementation to monitor training completion and allows employees to record training completion through a self-service arrangement. Training completion rates for some front-line staff remains below the levels it should be, but this has been addressed via direct meetings between the HR Team and the two relevant Heads of Service on 16 April 2024 to identify solutions to this issue both for EDI training and more widely for all aspects of the corporate programme. Induction checklists have been modified to ask managers to sign off on completion of relevant mandatory training for new starters.

Internal Audit Comments: We reviewed the Corporate Training Schedule for 2024-25 which outlines all mandatory training modules, who must complete these, the frequency by which these must be completed, the method of training delivery and the 'training window' for the module to be completed after starting the Council. We also reviewed a sample of chaser emails issued to non-compliant staff and meeting minutes with two heads of service to identify the

					most practical and effective methods for delivering corporate mandatory training to 'front-line' operational teams who had lower levels of compliance. Actions were agreed with rough costs on how the training could be the most effectively provided. This demonstrated a proactive and robust approach towards improving training completion across the Council.
22/23. Business Continuity and Emergency Planning	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	High 🔴	Rebecca Hutchinson, Health, Safety and Emergency Planning Manager	~~31/07/2023~~ 31/03/2024	**Management Comments:** RAB Consultancy have been commissioned to deliver a review and refresh of the BCPs and BIAs. This will include a review of the documents and providing templates/guidance on the documents. *Internal Audit Comments: We reviewed the project proposal from RAB Consultancy which clearly includes support and provision BIAs and BCPs.*
22/23. Business Continuity and Emergency Planning	The Business Continuity Policy should require all service BCPs to be tested biennially, 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. Alternatively, due to the Council's small size and limited capacity, it may wish to consider testing the key BCPs, such as finance, ICT, etc more regularly with less frequent testing of other areas. The frequency for each testing in each service area should be agreed and defined in the central log.	Medium 🟠	Rebecca Hutchinson, Health, Safety and Emergency Planning Manager	~~31/07/2023~~ 31/03/2024	**Management Comments:** RAB Consultancy have been commissioned to deliver a review and refresh of the BCPs and BIAs. This will include interviewing key staff across a range of areas to developed BCPs. *Internal Audit Comments: We reviewed the project proposal from RAB Consultancy which includes the production of BCPs and carrying our risks assessments through interviews with key staff.*
23/24. Council Tax and NNDR	A. The Council should review a sample of overdue NNDR workflow items periodically to identify the root cause of these delays and identify clear actions to minimise these. B. The Revenues Team Leader should undertake a weekly review of the red cases on the Civica workflow report and to identify clear actions for the overdue	Medium 🟠	Andrew Solley, Revenues Manager	31/12/2023	**Management Comments:** A. Team Leaders review the workflow system daily as part of the task of allocate work items to individual team members. Generally, the priority is determined on age of the work item, but Team Leaders have the option to re-prioritise items if they need to. In addition, at least one Revenues Officer is assigned to NNDR workloads each day. Furthermore, one of the Team Leaders is

cases to ensure they are completed. This should include an analysis of the root cause of the delays for these NNDR cases, to implement measures to improve the timeliness of items.

C. The Council should document an assessment regarding increasing its resource/capacity in the Revenues Team to ensure tasks can be completed in a timely manner.

assigned to NNDR work items dealing with the more complex cases.

B. Team Leader's daily tasks is to review the workflow situation and distribute work items to individual officers for completion and one Team Leader is also working on the complex cases in NNDR. Performance is reported regularly and is a subject at each team meeting to ensure the full team are aware of the workloads and our requirements.

C. A restructure of the Revenues Team has been drafted and the Head of Finance has accepted this restructure is required in principle. However, the Council is undergoing significant change in its organisation structure from the top down. This needs to be finalised before a Revenues Team restructure can be approved and implemented. This will follow the Leadership Restructure. In the meantime, the Revenues Team has a contract with an on-demand agency staff provider to offer additional resource and is undertaking a procurement exercise to secure long term on-demand resource to further strengthen capacity.

Internal Audit Comments: We confirmed that these actions had been taken to improve the prioritisation and allocation of actions, and the increases in capacity.

| 23/24. Safeguarding | 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. | Medium 🟠 | Melvyn Cryer, Head of Environment | 31/01/2024 | **Management Comments:** The Chief Executive of Broxtowe Borough Council attends the NSAB on behalf of all district councils in Nottinghamshire. They brief the districts and boroughs on any strategic information that requires cascading down. This feeds directly into the South Notts Community Safety Partnership. The NSAB publishes its annual report and annual plan which the Council have access to. |
| | | | | | *Internal Audit Comments: We reviewed the NSAB's Terms of Reference, Annual Report and Strategic Plan which were provided to us by the Council.* |

RECOMMENDATIONS: IN PROGRESS

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

AUDIT	ACTIONS AGREED	PRIORITY LEVEL	MANAGER RESPONSIBLE	DUE DATE	CURRENT PROGRESS
22/23. Business Continuity and Emergency Planning	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: • 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. 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 practice to Service Managers to enable them to improve their own BIA/BCPs. 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	High 🔴	Rebecca Hutchinson, Health, Safety and Emergency Planning Manager	~~31/07/2023~~ ~~31/03/2024~~ 30/11/2024	**Management Comments:** RAB Consultancy have been commissioned to: • Review and refresh the Business Continuity Policy. • Carry out a Business Continuity Risk Assessment to identify key risks. • Production of a Strategic Business Impact Assessment. • Production of a Strategic Business Continuity Plan. This exercise will support the implementation of these audit recommendations. *Internal Audit Comments: We will continue to follow up on this recommendation and report further updates to the Audit Committee as it falls due.*

timely manner. Spot checks on the completion of this should be performed by the Health, Safety and Emergency Planning Manager.

| **22/23. Business Continuity and Emergency Planning** | The Business Continuity Policy should be updated to reflect:

A. Current practice with regards to BIAs/BCPs. This should:

  • 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.

B. How the Council's Emergency Planning process and plans intersect with BCPs.

C. Outline the process for escalating risks to the Risk Register.

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. | Medium 🟠 | Rebecca Hutchinson, Health, Safety and Emergency Planning Manager | ~~31/07/2023~~
~~31/03/2024~~
30/11/2024 | **Management Comments:** RAB Consultancy have been commissioned to:

• Review and refresh the Business Continuity Policy.

• Carry out a Business Continuity Risk Assessment to identify key risks.

• Production of a Strategic Business Impact Assessment.

• Production of a Strategic Business Continuity Plan.

This exercise will support the implementation of these audit recommendations.

Internal Audit Comments: We will continue to follow up on this recommendation and report further updates to the Audit Committee as it falls due. |
| **22/23. Business Continuity and Emergency Planning** | 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. | Medium 🟠 | Rebecca Hutchinson, Health, Safety and Emergency Planning Manager | ~~31/07/2023~~
~~31/03/2024~~
30/09/2024 | **Management Comments:** The Council have engaged the services of RAB Consultancy to oversee the process of getting the documentation in order. Outcomes of their work as agreed at the start of the project will be amended team plans including a risk assessment, a strategic plan and a policy to meet the recommendations in the audit.

Internal Audit Comments: We will continue to follow up on this recommendation and report further updates to the Audit Committee as it falls due. |

20/21. Health and Safety	A. The Car Parks Maintenance Policy should be reviewed and updated accordingly. The policy currently requires the street lighting to be inspected four times a year, but they are now only inspected twice yearly. It should be ensured that the current inspection regime is risk assessed and is adequate in its reduced frequency. This policy should then be approved/ ratified accordingly. B. A policy for the inspection of Council managed open spaces should be written and approved accordingly. C. Review whether there are inspection policies available for all Council managed sites and ensure a consistent approach to the monitoring of inspection processes is undertaken. The HSEPO should look to identify whether service areas are high, medium or low risk in relation to their need to conduct sufficient inspections (for example, open spaces, leisure and transport would be high risk, office-based areas would be low risk). D. Ensure that policies developed, in particular relating to Open Spaces, include sufficient processes for addressing any defects noted. Specific time frames and guidance for prioritising work on defects should be included, for example RAG ratings could be used to indicate severity of observed defects.	Medium 🟠	Emma Wimble, Property Services Manager Tanya Najuk, Head of Regeneration and Welfare	~~31/08/2022~~ ~~30/11/2023~~ ~~31/03/2024~~ 30/09/2024	**Management Comments:** Car park charges were reviewed and revised during 2023-24. The car park machines are to be upgraded in 2024-25 with the intention of offering customers the opportunity to pay via an app. Ambition Arnold Project includes a review of car park provision in the Borough's primary town. There is now an inspection regime in place for the car parks. *Internal Audit Comments: We were informed on Ideagen that this recommendation had been completed however, supporting evidence was not provided, therefore we have recorded this as In Progress and it will be followed up on again at a later Audit Committee.*
23/24. Safeguarding	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	High 🔴	Melvyn Cryer, Head of Environment Nikki Pekal, Community	~~31/03/2024~~ 30/09/2024	**Management Comments:** A. The Council's Safeguarding Officer has chased up the County Council's Learning Hub and has obtained the data figures from the Learning Pool system which show the dates that the mandatory modules were completed by each member of staff to date. The compliance rate

	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.		Safety and Safeguarding Officer		was reported, with a breakdown in service area, into the Corporate Safeguarding Group. B. Heads of Service were provided with a list of all staff that have not yet completed the safeguarding modules and who need a refresher as they last completed it over three years ago. Heads of Service were made aware at this meeting that they were responsible for communicating with line managers to ensure these staff complete the training. C. This mandatory training has been incorporated into the annual staff performance review process for all service areas. D. Higher risk Safeguarding roles are now being prioritised with specific training in their required areas, eg., Homelessness and the vulnerabilities surrounding this area, whereas frontline staff in general are being provided with more generic training in the subject matter and on reporting procedures. *Internal Audit Comments: We were informed on Ideagen that this recommendation had been completed however, supporting evidence was not provided, therefore we have recorded this as In Progress and it will be followed up on again at a later Audit Committee.*
23/24. Safeguarding	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.	High 🔴	Melvyn Cryer, Head of Environment Nikki Pekal, Community Safety and Safeguarding Officer	~~31/01/2024~~ 30/09/2024	**Management Comments:** The Section 11 Report has been completed as required and submitted to the County Council. The arising action plan and delivery has been discussed at the Corporate Safeguarding Group meeting. The completion of the actions remains ongoing. *Internal Audit Comments: We were informed on Ideagen that this recommendation had been completed however, supporting evidence was not provided, therefore we have recorded this as In Progress and it will be followed up on again at a later Audit Committee.*

| 23/24. Safeguarding | 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. | Medium 🟠 | Fran Whyley, Deputy Chief Executive | ~~31/01/2024~~
30/09/2024 | **Management Comments:** The Council are currently investigating more regular DBS checks for higher risk areas.

Internal Audit Comments: We have amended the due date for this recommendation and will follow up further on the revised due date. |

RECOMMENDATIONS: OVERDUE

These recommendations have been marked as overdue as they were initially raised and had a due date over one year ago.

AUDIT	ACTIONS AGREED	PRIORITY LEVEL	MANAGER RESPONSIBLE	DUE DATE	CURRENT PROGRESS
Legacy. Contract Management and Procurement	Once the Council has its own licence for the e-procurement system a digital register facility will be available for use through the Contract Management module. All Council contracts will then be held on this system.	Medium	Tina Adams, Head of Finance and IT	~~31/12/2022~~ ~~31/03/2024~~ 30/09/2024	**Management Comments:** The In-Tend System has not been implemented due to the availability of the supplier to carry out training sessions for staff. The training is expected in June 2024, over the next quarter the contracts will be put into the system, the revised date for this is expected be by September 24. This recommendation will be superseded by the 2024-25 Procurement and Contract Management review and will therefore be removed from the follow up process. *Internal Audit Comments: The use of the In-Tend System for procurement management will be Procurement and Contract Management review planned for 2024-25. Therefore, this recommendation will be superseded by any recommendations from the 2024-25 review once that has been completed.*
Legacy. Property Investment, Miscellaneous Properties and Facilities Management	Finalise plans for programme of property asset condition surveys and obtain necessary resources	Medium	Emma Wimble, Property Services Manager	~~30/09/2022~~ ~~31/03/2024~~ 30/11/2024	**Management Comments:** The Budget has been provided as part of the 2024-25 Budget process for condition surveys for the 22 properties with outstanding condition surveys. *Internal Audit Comments: We will continue to follow up on this recommendation and report further updates to the Audit Committee as it falls due.*
21/22. Risk Maturity	Provide risk management training to all staff across the Council on a periodic basis as part of mandatory training cycles. The level of training should be proportional to the level of responsibility for risk management the officer/member holds. Heads of service and managers should be provided with comprehensive training to enable them to identify and adequately	Medium	Tina Adams, Head of Finance and IT	~~31/12/2022~~ ~~31/03/2024~~ 30/09/2024	**Management Comments:** The new Risk Management Strategy has been written and approved by the Audit Committee. The roll-out of the Strategy has not yet been possible due to other pressing demands on resources. A working group has been established as a regular forum to progress the new process, which will likely be implemented in the second quarter of the year.

	document a risk, identify appropriate mitigating controls and assurances and identify SMART actions to mitigate the risks. Officers below manager level should be provided with training to give them a sufficient understanding and appreciation of the importance of risk management and how it impacts their role. As a minimum, it should be every officer's responsibility to be aware of what risk is, to be able to identify factors that could indicate an increased level of risk that may need to be escalated to their manager and to report on this when it is identified.				*Internal Audit Comments: We will continue to follow up on this recommendation and report further updates to the Audit Committee as it falls due.*
21/22. Risk Maturity	Once the other recommendations from the report have been implemented and embedded to improve the foundations of the Council's risk management function, KPIs should be used to measure the effectiveness of risk management activity at the Council. This can include the proportion of risks operating at the target level and/or the overall effectiveness of risk management (current risk versus target risk etc.). See Appendix II for a list of possible KPIs.	Medium 🟠	Tina Adams, Head of Finance and IT	~~31/12/2022~~ ~~31/03/2024~~ 30/09/2024	**Management Comments:** As with the recommendation above, this will be completed over the next quarter once the new Risk Management Strategy is fully implemented. *Internal Audit Comments: We will continue to follow up on this recommendation and report further updates to the Audit Committee as it falls due.*
20/21. Environmental Health and Enforcement: Warden Enforcement	A. The Council should develop an Environmental Enforcement Policy which includes a statement that the Council is committed to delivering regulatory activities in a manner that is risk-based, proportionate and consistent. The Council should consider including a formal procedure to guide officer work prioritisation. B. Service teams should consider developing high level work plans for the week for each officer taking into account Service Plan actions, role specific commitments and service requests. This would help officers prioritise and manage work and provide	Medium 🟠	Kevin Nealon, Community Protection and Pollution Control Manager	~~30/11/2023~~ ~~31/03/2024~~ 30/11/2024	**Management Comments:** The Council currently has the following policies and plans in place: • Environment Enforcement Policy 2023. • Health and Safety Service Plan. • Food Service Delivery Plan. • Public Protection Enforcement Policy. • Gedling Private Sector Housing Policy. • Private Sector Housing Civil Penalties Policy. A request to prepare a combined Environment Enforcement Policy in 2023-24 has not been achieved and has been carried forward into 2024-25.

	management insight over department capacity.				*Internal Audit Comments: We will continue to follow up on this recommendation and report further updates to the Audit Committee as it falls due.*
20/21. Environmental Health and Enforcement: Warden Enforcement	A. To develop an Environmental Enforcement Policy detailing as a minimum authority to investigate, choice of appropriate enforcement activity, fixed penalty levels and definitions of environmental offences and legislation. B. The policy should also set out how enforcement activity will be prioritised, as mentioned in Finding 1, to aid the Council in basing their regulatory activities on risk in line with the Regulator's Code.	Medium 🟠	Kevin Nealon, Community Protection and Pollution Control Manager	~~30/11/2023~~ ~~31/03/2024~~ 30/11/2024	**Management Comments:** Per the comment to the recommendation above, a combined Environment Enforcement Policy in 2023-24 has not been achieved and has been carried forward into 2024-25. *Internal Audit Comments: We will continue to follow up on this recommendation and report further updates to the Audit Committee as it falls due.*

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