

INTERNAL AUDIT FOLLOW UP OF RECOMMENDATIONS REPORT

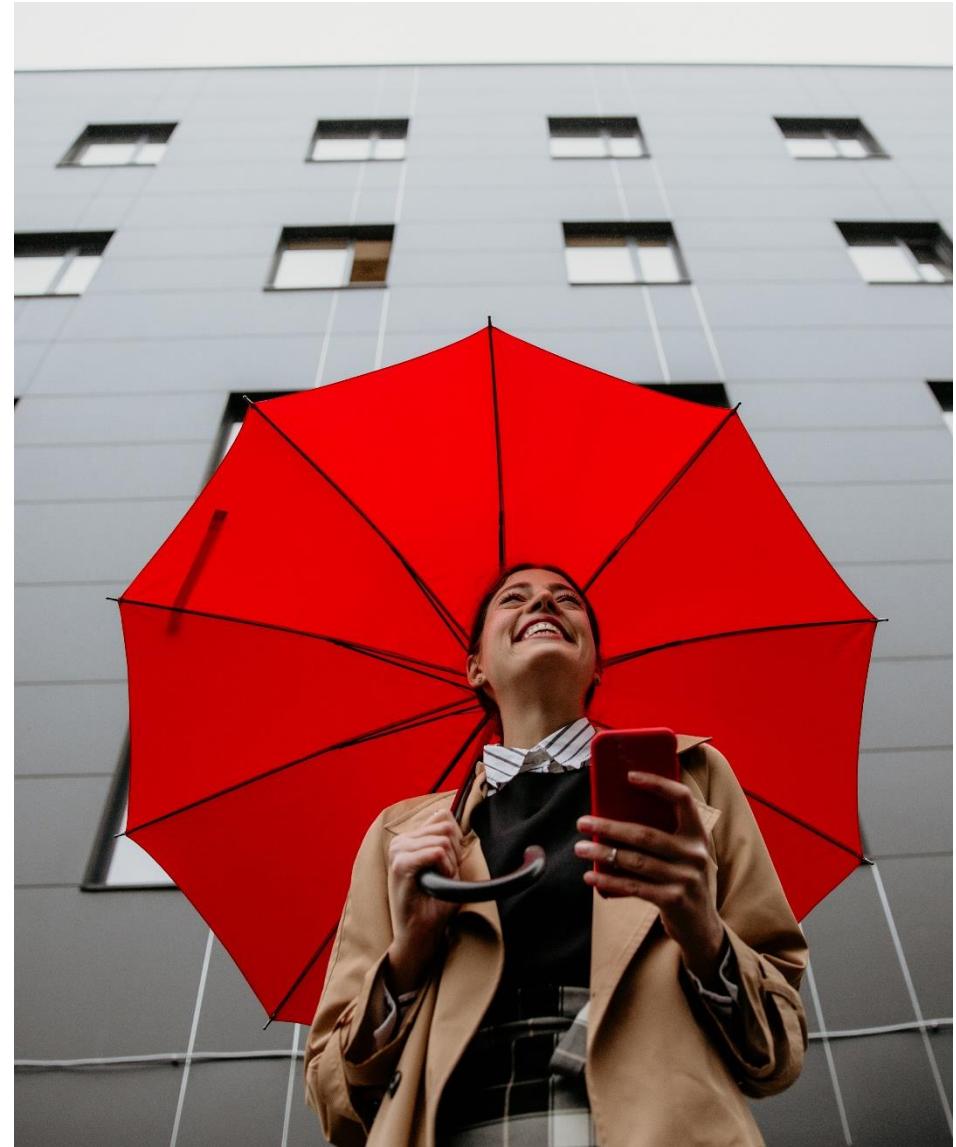
GEDLING BOROUGH COUNCIL

2024/2025



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SUMMARY

2022/23 AND PRIOR	Total Recs	H	M	To follow up	Complete		In progress		Overdue		Not Due	
					H	M	H	M	H	M	H	M
					Health and Safety (19/20)	1	-	1	1	-	1	-
Asset Management (21/22)	1	-	1	1	-	-	-	-	-	1	-	-
Risk Maturity (21/22)	2	-	2	2	-	-	-	2	-	-	-	-
Procurement and Contract Management (21/22)	5	1	4	5	-	-	1	4	-	-	-	-
Main Financial Systems (MFS) (22/23)	3	-	3	3	-	2	-	1	-	-	-	-
Cyber Security (22/23)	1	-	1	1	-	1	-	-	-	-	-	-
Business Continuity and Emergency Planning (22/23)	3	1	2	2	-	1	-	1	-	-	-	1
Total	16	2	14	15	-	5	1	8	-	1	-	1

2023/24	Total Recs	H	M	To follow up	Complete		In progress		Overdue		Not Due	
					H	M	H	M	H	M	H	M
					Health and Safety	3	-	3	3	-	1	-
Project and Programme Management	2	-	2	1	-	-	-	1	-	-	-	1
Safeguarding	3	2	1	3	2	-	-	1	-	-	-	-
Community Health and Wellbeing	1	-	1	-	-	-	-	-	-	-	-	1

Generating External Income	4	-	4	-	-	-	-	-	-	-	-	-	4
Main Financial Systems (MFS)	4	-	4	3	-	2	-	1	-	-	-	-	1
Budget Setting and Efficiency Savings	2	-	2	1	-	1	-	-	-	-	-	-	1
Total	19	2	17	11	2	4	-	5	-	-	-	-	8

2024/25	Total Recs	H	M	To follow up	Complete		In progress		Overdue		Not Due		
					H	M	H	M	H	M	H	M	
Environment: Carbon Management Strategy	2	-	2	-	-	-	-	-	-	-	-	-	2
Total	2	-	2	-	-	-	-	-	-	-	-	-	2

SUMMARY

2022/23 AND PRIOR

Please find below a summary of the status of the implementation of recommendations arising from reports issued in 2022/23 and prior and prior.

- ▶ More actions have now been completed within the MFS, Cyber Security, Business Continuity and Emergency Planning and the 2019/20 Health and Safety audits.
- ▶ The majority of actions (7/13) relate to Risk Maturity and Procurement and Contract Management, both of which are progressing significantly and both of which are complex. Management anticipates these being completed by the end of the calendar year.
- ▶ There is one recommendation from 21/22 (Asset Management) which is now overdue, meaning there has been at least two deadlines for completion missed, and we did not receive an update from management on the progress of this recommendation.

2023/24

Please find below a summary of the status of implementation of recommendations arising from reports issued in 2024/2025.

- ▶ All high significance recommendations from the Safeguarding report are now complete.
- ▶ Of the 11 recommendations we have followed up on from 2023/24, six are complete, and five are in progress, where we obtained evidence of good progress being made to implement them.

2024/25

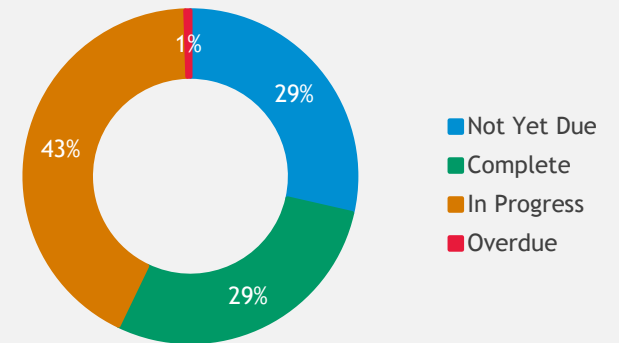
No recommendations are yet due from our 2024/2025 reports.

Overall, for all recommendations followed up on in this report, 72% are complete or in progress, with only one recommendation overdue. The Council has performed well in progressing and implementing recommendations agreed in internal audit reports.


REQUIRED AUDIT COMMITTEE ACTION:



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



2024/2025 Cumulative implementation on reports with outstanding recommendations







RECOMMENDATIONS: COMPLETE

AUDIT	ACTIONS AGREED	PRIORITY LEVEL	MANAGER RESPONSIBLE	DUE DATE	CURRENT PROGRESS
19/20 Health and Safety	<p>a) The Car Parks Maintenance Policy should be reviewed and updated accordingly. The policy currently requires the street lighting to be inspected four times a year, but they are now only inspected twice yearly. It should be ensured that the current inspection regime is risk assessed and is adequate in its reduced frequency. This policy should then be approved/ ratified accordingly</p> <p>b) A policy for the inspection of Council managed open spaces should be written and approved accordingly</p> <p>c) Review whether there are inspection policies available for all Council managed sites, and ensure a consistent approach to the monitoring of inspection processes is undertaken. The HSEPO should look to identify whether service areas are high, medium or low risk in relation to their need to conduct sufficient inspections (for example, open spaces, leisure and transport would be high risk, office based areas would be low risk)</p> <p>d) Ensure that policies developed, in particular relating to Open Spaces, include sufficient processes for addressing any defects noted. Specific time frames and guidance for prioritising work on defects should be included, for example RAG ratings could be used to indicate severity of observed defects.</p>	<p>Medium</p> 	Emma Wimble, Property Services Manager	30/09/2024	<p><u>Management Comments:</u> We have a Car Parks Asset Management Plan in place now and associated inspection plans.</p> <p><u>Internal Audit Comments:</u> We obtained these documents and confirmed that this is now completed.</p>

AUDIT	ACTIONS AGREED	PRIORITY LEVEL	MANAGER RESPONSIBLE	DUE DATE	CURRENT PROGRESS
22/23 Main Financial Systems (MFS)	<p>The Council should identify and monitor treasury management risks, which should be captured in a separate risk register, to be managed by the Finance Team. Risks should be monitored on a quarterly basis, with high or significant risks reported to the Audit Committee to provide assurance appropriate controls are in place to mitigate the risks. Potential treasury management risks may include the following:</p> <ul style="list-style-type: none"> Loss of capital investment due to a counterparty collapsing; the Council loses its principal investment or an investment becomes impaired Pooled fund investments lose value; the value of the Council's units held in pooled fund investments decreases Increase in interest rates; increasing the cost of any planned borrowings in the Medium-Term Financial Plan Money laundering by external parties Lack of a separation of duties; separation of duty controls are manually overridden resulting in deals with unauthorised counterparties and/or over counterparty limits Payment processing; fraudulent payments to counterparties are processed leading to a loss of monies. 	<p>Medium</p> 	Tina Adams, Chief Finance & S151 Officer	30/09/24	<p><u>Management Comments:</u></p> <p>A new service level TM risk register has been compiled for 24/25 which sets out all TM risks, this feeds into an overall TM risk in the corporate risk register which on the agenda of each AC quarterly meeting. We also have a risk management section as part of the TM update reports that go to Cabinet.</p> <p><u>Internal Audit Comments:</u></p> <p>We reviewed the papers to Cabinet on 5 September and confirm that discussion of Treasury risk management via the Treasury Management Strategy is now part of the reporting to Cabinet.</p>
22/23 Main Financial Systems (MFS)	<p>Bank reconciliations should be prepared by the Assistant Treasury Accountant and reviewed by management within two weeks of the end of the month it relates to. This will ensure that variances are identified early for timely investigation and resolution and will also verify the month end cash position from a treasury perspective.</p>	<p>Medium</p> 	Tina Adams, Chief Finance & S151 Officer	30/09/24	<p><u>Management Comments:</u></p> <p>This was a temporary issue due to a staffing issue which as been resolved. Bank reconciliations are now all completed within a 2 week. Reconciliation spreadsheets are sent to the Finance services manager (from this Monday the AD of Finance) who signs them off and returns to the TM Assistant.</p> <p><u>Internal Audit Comments:</u></p>



AUDIT	ACTIONS AGREED	PRIORITY LEVEL	MANAGER RESPONSIBLE	DUE DATE	CURRENT PROGRESS
					We obtained evidence of the most recent bank reconciliation and confirm it was reviewed within two weeks.
23/24 Safeguarding	<p>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.</p> <p>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.</p> <p>c) The Council should consider whether completion of mandatory training modules is incorporated into the annual staff performance review process.</p> <p>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.</p>	High 	Mel Cryer, Head of Environment	30/07/24	<p>Management Comments:</p> <p>At the last Corporate Safeguarding meeting that took place on 4 June 2024 an updated report of the training that has been undertaken on the Notts CC Learning Hub was presented. This report is requested before each Corporate Safeguarding Meeting. The report is then discussed at the Corporate Safeguarding Meeting, where managers are requested to encourage staff to complete as soon as possible. The Chief Executive Officer has stated it will be formalised in PDRs if training is not completed.</p> <p>An email was sent to all Managers on 5 July 2024 with the Mandatory Training Document above requesting that all staff are reminded to complete the training.</p> <p>Internal Audit Comments:</p> <p>We obtained minutes of the Corporate Safeguarding Meeting on 4 June 2024 demonstrating evidence of the documented plans and discussion on training levels.</p>
23/24 Safeguarding	<p>a) The Council should contact the NSCP to ascertain its next steps for completing the May 2023 Section 11 self-assessment.</p> <p>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</p>	High 	Mel Cryer, Head of Environment	30/07/24	<p>Management Comments:</p> <p>The first Section 11 was completed in March 2024 and then an updated version was completed in April 2024. Evidence of this is documented in the minutes of the Corporate Safeguarding Meeting held on 4 June 2024. The action plan will be discussed at the next Corporate Safeguarding Meeting on 3 September 2024.</p>



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	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.				<p><u>Internal Audit Comments:</u></p> <p>We obtained the Section 11 assessments and associated action plan, along with evidence of reporting on this.</p>
23/24 Budget Setting and Efficiency Savings	For the 2025-26 Budget, discussions between heads of service and finance, and between portfolio holders and heads of service should be documented.	Medium 	Richard Staniforth, Assistant Director, Finance	30/08/24	<p><u>Management Comments:</u></p> <p>The Budget Process Guidance Notes and Timetable for 2025/26 was issued to budget holders, CLT and SLT on the 8 August 2024.</p> <p>Meetings have been put in calendars per the timetable and I can confirm we will be documenting what is agreed at the meetings by way of an email to the AD / Budget Holder from Financial Services for confirmation purposes following the meeting, we will save copies of these emails into the Budget Setting 2025/26 folder for evidence purposes.</p> <p><u>Internal Audit Comments:</u></p> <p>We obtained a copy of the email to budget holders, CLT and SLT and confirm that it includes sufficient timetabling. As the meetings between heads of service and finance have not yet happened we have not verified the discussions were documented but will do so once these have happened.</p>
23/24 Main Financial Systems (MFS)	<p>a) The Revenues Team should investigate whether automatic reminder letters can be sent to debtors on the Civica System, in line with the timelines established in the Sundry Debtors Guidance.</p> <p>b) The Council should establish a timescale by which debts should be written off if there has not been any progress in recovering any of the balance. This should be the last resort but a timescale of one year would be appropriate (assuming all methods of recovery have been exhausted) to prevent resources being used on potentially irrecoverable debts.</p>	Medium 	Andrew Solley, Revenues Manager	31/07/24	<p><u>Management Comments:</u></p> <p>a) System restrictions mean that reminder extracts cannot be automated but they are extracted in line with a timetable that is created each financial year. Further, the relevant officer is provided with a calendar appointment to serve as a reminder to undertake the task. Sundry debt reminders are produced at least once per month. However, reminders for sundry debts are usually extracted each week to any invoice that is one week overdue for payment.</p> <p>b) It is considered that the decision to write off an uncollectable debt cannot be to a set timeframe. The decision is dependent on various matters, such as the debtors circumstances and collection methods applicable to the debt, some of which are external methods of collection, such as attachment orders, collection and enforcement agents or county court action, all of which add</p>




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					<p>additional processing time.</p> <p>The Council reviews various recovery stages to ensure compliance and success with the enforcement method and write off proposals are made at least annually to those debts deemed uncollectable.</p> <p>Internal Audit Comments: We acknowledge that the spirit of this recommendation has been implemented within the parameters that the Civica system allows. We also accept that the Council has considered part b of our recommendation and concluded not to adhere to the recommendation in full for legitimate reasons.</p>
23/24 Main Financial Systems (MFS)	Where there are changes to charging (i.e. following rent reviews for commercial properties or variations to contracts), evidence of the change should be retained by the department.	Medium 	Andrew Solley, Revenues Manager	30/07/24	<p>Management Comments: We do a rent review memorandum every time the rent changes now and this is saved in each property file.</p> <p>Internal Audit Comments: Examples of the rent review memorandum were obtained from the officer.</p>
23/24 Health and Safety	<p>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</p> <p>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.</p>	Medium 	Rebecca Hutchinson, Health, Safety and Emergency Planning Officer	30/07/24	<p>Management Comments: Please find attached our training plan which helps us manage the budget as well. Risk Assessment training has been prepared and delivery commences on Friday this week. It was decided internally that senior management was the right level for CHAS. Senior Leadership are currently considering all meetings to make the communications of statistics, data and other monitoring information more efficient so CHAS may fundamentally change.</p> <p>Internal Audit Comments: We received the training plan with thanks and confirm that the Council has significantly progressed this action to completion.</p>



RECOMMENDATIONS: IN PROGRESS



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



AUDIT	RECOMMENDATIONS MADE	PRIORITY LEVEL	MANAGER RESPONSIBLE	DUE DATE	CURRENT PROGRESS
21/22 Risk Maturity	<p>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.</p> <p>Heads of service and managers should be provided with comprehensive training to enable them to identify and adequately document a risk, identify appropriate mitigating controls and assurances and identify SMART actions to mitigate the risks.</p> <p>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.</p> <p>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.</p>	<p>Medium</p> 	Tina Adams, Chief Finance & S151 Officer	<p>30/09/24</p> <p>31/10/24</p>	<p><u>Management Comments:</u></p> <p>The risk management strategy and new process has been presented to CMT, follow up training on the new reporting stream will follow once the new risk management templates have been populated on the system. The training will then be rolled out wider. We have had delays as the supplier has not yet provided us with the correct templates to start to populate the system. Revised date September/October.</p> <p><u>Internal Audit Comments:</u></p> <p>We note the progress of this recommendation and understand the supplier delay has caused an issue in fully completing it. We will follow up in due course.</p>
21/22 Risk Maturity	<p>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</p>	<p>Medium</p> 	Tina Adams, Chief Finance & S151 Officer	<p>30/09/24</p> <p>31/10/24</p>	<p><u>Management Comments:</u></p> <p>This has been delayed in line with the implementation of the new risk management process as we are awaiting templates from the supplier to enable the system to be populated. Revised date end of September/ beginning of October.</p> <p><u>Internal Audit Comments:</u></p> <p>Accepted that the delay is with the supplier and we will follow up in the next report.</p>



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	management (current risk versus target risk etc.). See Appendix II for a list of possible KPIs.				
21/22 Procurement and Contract Management	<p>The Council should:</p> <ul style="list-style-type: none"> · Create and disseminate to all Officers adequate guidance on contract management, including what form this should take, its frequency, and internal routes of escalation. It should also include details of how contracts procured by partners on behalf of the Council are recorded in the Contracts Register (ie that, per the Terberg Matec contract detailed in Finding 3, the contract is not recorded however anything procured under the framework by the Council is recorded). · Ensure this guidance is adequately reflected in the Strategy · Provide examples of the nature of contracts for which a suite of KPIs should be a requirement · Provide guidance/training on how to create KPIs that are SMART. 	High 	Tina Adams, Chief Finance & S151 Officer	31/06/24 31/12/24	<p><u>Management Comments:</u></p> <p>The Council is currently considering its options for procurement as we have recognized that the current arrangements are not effective. The current contract end in March 25, we have engaged a procurement specialist to work up a business case to propose an optimal solution for procurement. This work is expected to be completed in September 24. The Procurement Strategy is currently being written.</p> <p><u>Internal Audit Comments:</u></p> <p>We acknowledge this work is in progress and will follow up in due course.</p>
21/22 Procurement and Contract Management	<p>a) Prior to the SLA being reviewed, the Council should review the included KPIs and assess if they are SMART (specific, measurable, attainable, realistic, time-bound), or suggest appropriate alternatives</p> <p>b) For each KPI, an appropriate target should be set and agreed with Bolsover District Council</p> <p>c) The Procurement Strategy should detail how the performance of the Procurement Team will be measured and monitored</p> <p>d) Monthly or quarterly performance against the KPIs should be reported, and where performance is below-target, appropriate steps should be taken to rectify this</p>	Medium 	Tina Adams, Chief Finance & S151 Officer	30/06/24 31/12/24	<p><u>Management Comments:</u></p> <p>As above.</p> <p><u>Internal Audit Comments:</u></p> <p>Given the proposed changes to procurement and contract management, this recommendation is no longer relevant and will be removed from the next follow up report, however its spirit should be maintained for any future contracts the Council signs up to with any other providers, therefore we will follow up on this when the new supplier is appointed.</p>

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	e) A satisfaction survey should be sent to Officers involved in a procurement process, on a bi-annual basis to actively receive feedback.				
21/22 Procurement and Contract Management	<p>a) The Council should run a supplier spend report for 1 April 2021 to 31 March 2022 and review the aggregate spend for all suppliers with expenditure greater than £10,000. This should be completed on an annual basis with appropriate action taken to ensure compliance with Council procurement rules</p> <p>b) All procurements over £10,000 should go through the Procurement team and officers should be reminded via email of this requirement</p> <p>c) The Contracts Register should be updated quarterly and published on the Council's website.</p>	<p>Medium</p> 	Tina Adams, Chief Finance & S151 Officer	<p>30/06/24 31/12/24</p>	<p><u>Management Comments:</u> This is part of the work being undertaken by the procurement specialist who is working up a business case for future procurement proposals.</p> <p><u>Internal Audit Comments:</u> We acknowledge this work is in progress and will follow up in due course.</p>
21/22 Procurement and Contract Management	<p>a) The Council should review and update both documents to ensure they are consistent with each other and relevant legislation</p> <p>b) The Council should complete, approve and finalise its Procurement Strategy as soon as possible</p> <p>c) The Council should ensure the Social Value Policy includes the above areas</p> <p>d) The responsibility of ensuring that committed social value benefits are delivered should be included within the contract management guidance per Finding 2</p> <p>e) The Procurement Strategy should be finalised, approved by Cabinet, published and communicated to officers to raise awareness.</p>	<p>Medium</p> 	Tina Adams, Chief Finance & S151 Officer	<p>30/09/24 31/12/24</p>	<p><u>Management Comments:</u> As above.</p> <p><u>Internal Audit Comments:</u> We acknowledge this work is in progress and will follow up in due course.</p>
21/22 Procurement and Contract Management	a) Contract Managers should ensure accurate contract renewal information is included in the Contracts Register, and proactively monitor their contracts with respect to renewal.	<p>Medium</p> 	Tina Adams, Chief Finance & S151 Officer	<p>30/06/24 31/03/25</p>	<p><u>Management Comments:</u> This is part of the work we are looking at in terms of the procurement offering and future options. The contract register is still not fit for purpose and there is a lot of work that needs to be</p>

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	b) The Procurement team should report on its monitoring of contract renewals via its workplan on a monthly basis.				undertaken to resolve this. As part of the current procurement work we are preparing a business case for future options, this will include a workplan of actions. We will likely need some revised dates for procurement as the work needed is not a quick fix. Internal Audit Comments: We acknowledge this work is in progress and will follow up in due course.
22/23 Main Financial Systems (MFS)	The Council should develop its TMPs in accordance with the recommended framework in Section 7 and 8 of the Code of Practice or review its existing draft TMPs and adopt them. These should be formally reviewed by the Financial Services Manager prior to approval from the Audit Committee, or another appropriate committee.	Medium 	Tina Adams, Chief Finance & S151 Officer	30/06/24 31/12/24	Management Comments: The TMP has been updated, we was hoping it would go to AC in September for adaptation but it hasn't been signed off and reviewed by SLT yet; likely to go in December. Internal Audit Comments: We note the progress made and will confirm in December that it has been signed off, which will close this recommendation.
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: <ul style="list-style-type: none"> Identify whether the Council will implement separate BIAs and BCPs or further develop the existing BIAs Establish whether BIAs/BCPs will cover departments or service areas underneath them (where appropriate) Give guidance on what critical functions should be considering, including IT, HR, external suppliers and staff/public health & safety b. How the Council's Emergency Planning process and plans intersect with BCPs c. Outline the process for escalating risks to the Risk Register	Medium 	Rebecca Hutchinson, Health, Safety and Emergency Planning Officer	30/09/24 31/01/25	Management Comments: The Policy has been written and is awaiting SLT approval. Internal Audit Comments: We confirm that lots of work has been done on this recommendation and the Policy has been drafted. We note it is high level and management have explained that they will support the Policy with some 'How To' guidance. Once this and the SLT approval has happened we will mark this recommendation as complete.

AUDIT	RECOMMENDATIONS MADE	PRIORITY LEVEL	MANAGER RESPONSIBLE	DUE DATE	CURRENT PROGRESS
	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.				
22/23 Business Continuity and Emergency Planning	<p>a) The Council should develop a regular testing schedule/timetable for BCPs and other emergency plans. This should require all BCPs to be tested periodically or after an event. A combination of tabletop, discussion and live exercises should be used, with more frequent checks to ensure contact information, plan activation procedure and plan objectives are up to date and relevant</p> <p>b) The Business Continuity Policy should require all service BCPs to be tested 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.</p>	Medium 	Rebecca Hutchinson, Health, Safety and Emergency Planning Officer	30/09/24	<p>Management Comments: This will be complete once the Policy has been finalised and signed off.</p> <p>Internal Audit Comments: We accept that the ask of staff in terms of business continuity needs to be clear and consistent before the testing schedule begins and therefore are content that this will happen after the Policy is finalised.</p>
23/24 Safeguarding	<p>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</p> <p>b. Where DBS certificates are recorded as 'Missing' on the HR Team's 'DBS Details' spreadsheet, these should be obtained as a priority matter.</p>	Medium 	Fran Whyley, Deputy CEO	30/07/24 31/01/25	<p>Management Comments: The issues have been raised at the corporate Safeguarding Board and at SLT, the general consensus is that we do need to have more regular DBS checks especially for staff that are in regular contact with Children and vulnerable adults, i.e. Leisure, Housing benefits staff. SLT is currently considering budget implications, terms & conditions and how we can implement this. It on the SLT Agenda in September for further discussion.</p> <p>Internal Audit Comments: Progress noted.</p>


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23/24 Main Financial Systems (MFS)	<p>The Council should re-introduce reporting to SLT or CMT on its debt position, with a breakdown by the following factors:</p> <ul style="list-style-type: none"> Value of the debts and number of invoices overdue. Age of debts (showing a split between debt under and over one year overdue). Service areas that the debts relate to. The percentage change in the value of debts from the previous quarter. A list of the highest 10 debtors. <p>For higher valued or longer overdue debts, action plans should be put in place to recover the balances from customers.</p>	Medium 	Andrew Solley, Revenues Manager	31/08/24 31/10/24	<p><u>Management Comments:</u></p> <p>The Council has reinstated a monthly report of aged debts in line with the recommendations, with the exception of the ten highest value debtors (as it is now considered that the value of a debt means it is a problem debt, but the age and recovery success rate does). This reporting has not yet been given to SLT and CMT as structural changes are now being finalised in this area. Once that structure has settled the report will be made available on a quarterly basis. In the meantime and as we have been doing prior to the audit, each service area raising the invoices is given the reports for their debt area to ensure they are aware of the debt situation for their budgets and customers.</p> <p>It is anticipated that this reporting will begin for Q2 (September 2024).</p> <p><u>Internal Audit Comments:</u></p> <p>We note the progress and will follow up in due course.</p>
23/24 Health and Safety	<p>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</p> <p>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</p> <p>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.</p>	Medium 	Rebecca Hutchinson, Health, Safety and Emergency Planning Officer	30/06/24 31/12/24	<p><u>Management Comments:</u></p> <p>Risk assessment training has been developed and is starting on 6 September.</p> <p><u>Internal Audit Comments:</u></p> <p>We note the good progress that has been made and will review further later in the year once training has been rolled out.</p>

AUDIT	RECOMMENDATIONS MADE	PRIORITY LEVEL	MANAGER RESPONSIBLE	DUE DATE	CURRENT PROGRESS
23/24 Health and Safety	<p>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</p> <p>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</p> <p>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</p> <p>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</p> <p>e) here service areas are consistently failing to update the contractor list or saved contractor documentation in the shared folder, this should be escalated to CMT.</p>	<p>Medium</p> 	Rebecca Hutchinson, Health, Safety and Emergency Planning Officer	30/07/24 31/12/24	<p><u>Management Comments:</u></p> <p>The information has been requested several times from managers with limited success. We haven't had time to tackle the subject as a whole which is my preferred process. There are elements that can be simplified to make it easier for compliance. This is identified in our work plan but isn't started. The work plan has been recently updated.</p> <p><u>Internal Audit Comments:</u></p> <p>We acknowledge the issues in completing this recommendation but have not obtained evidence of any of the elements of progress as yet and will therefore follow up again in the next quarter.</p>
23/24 Project and Programme Management	<p>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 months to ensure that CMT can monitor the delivery of these at the following meeting</p> <p>b) As part of the bi-monthly reporting process, highlight reports to be submitted to the project's Finance Business Partner for review at</p>	<p>Medium</p> 	Mike Hill, CEO	30/07/24 31/12/24	<p><u>Management Comments:</u></p> <p>We now have a new management structure and created a joint Director of Transformation role, with an associated new transformation team. They are tasked to do many things, but two of these are:</p> <ol style="list-style-type: none"> a. to create a new streamlined and effective approach to project and programme management - this has already started with ICT projects via the new BDTA meetings.

AUDIT	RECOMMENDATIONS MADE	PRIORITY LEVEL	MANAGER RESPONSIBLE	DUE DATE	CURRENT PROGRESS
	<p>least two weeks before it is presented to SLT/CMT</p> <p>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.</p>				<p>b. To review all internal meetings and suggest a better way of working - this has yet to be determined for project/programme management.</p> <p>We anticipate this recommendation to be fully implemented by the end of the calendar year.</p> <p>The new Directors of Transformation are working on implementing the Business and Technical Design Authority (BTDA) group which will enable a more joined up approach for cross-cutting projects. All projects will still go to SLT in the first instance and SLT will decide how the projects are to be monitored, but the BTDA will provide an initial advisory function for projects looking to make changes to processes or systems, so that the technical requirements can be considered and effort appropriately quantified for business cases etc. So projects can come to BTDA before SLT for support, but it then approves (after SLT approval of projects) the technical implementation approach - this is designed to stop what we had previously which was services buying tech in isolation of the whole. We want to sweat our tech assets and minimise duplication.</p> <p><u>Internal Audit Comments:</u></p> <p>The spirit of this recommendation has been accepted by the Council and we acknowledge the work completed so far. We have obtained a detailed narrative from the Directors of Transformation as well as a draft Terms of Reference for the BTDA. We will review the progress of this recommendation again in December 2024.</p>

RECOMMENDATIONS: OVERDUE

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

AUDIT	ACTIONS AGREED	PRIORITY LEVEL	MANAGER RESPONSIBLE	DUE DATE	CURRENT PROGRESS
21/22 Asset Management	<p>a) A series of KPIs) should be agreed by the Property Services team and reported in a formal report each month to the Property Services Manager, for example:</p> <ul style="list-style-type: none"> · % rental income from Council properties received within 30 days · Value of outstanding rental income · % repairs completed within a specified number of days from the original request · % of projects where cost is within +/- 5% of the estimated outturn · % of projects falling within +/- 5% of the estimated timescale · Customer satisfaction levels are above XX% · % split between planned and responsive maintenance. <p>The Council should ensure that all Property Services Service Plan reports include a progress update against each KPI to ensure the SLT are aware of the progress being made against each of the measures. This should include some narrative in the report to explain the actions undertaken towards the completion of KPIs.</p>	Medium 	Emma Wimble, Property Services Manager	31/12/2022 30/11/2023 30/06/2024 31/12/2024	<p>Internal Audit Comments:</p> <p>We have not received management comment on this and therefore bring this to your attention.</p>

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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