

**Gedling Borough Council**  
**Internal Audit Progress Report**  
**June 2026**



# Summary of 2025/26 work

## Internal Audit

This report is intended to inform the Audit Committee of progress made against the 2025/26 internal audit plan. It summarises the work we have done, together with our assessment of the systems reviewed and the recommendations we have raised. Our work complies with Global Internal Audit Standards in the UK Public Sector. As part of our audit approach, we have agreed terms of reference for each piece of work with the risk owner, identifying the headline and sub-risks, which have been covered as part of the assignment. This approach is designed to enable us to give assurance on the risk management and internal control processes in place to mitigate the risks identified.

## Internal audit methodology

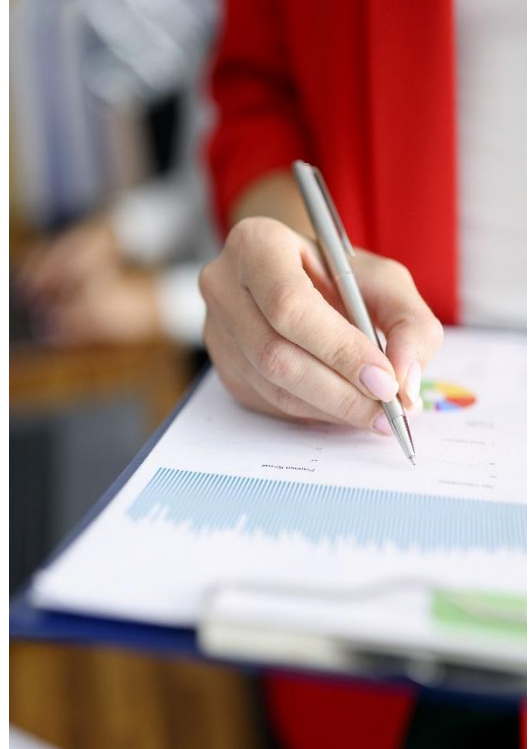
Our methodology is based on four assurance levels in respect of our overall conclusion as to the design and operational effectiveness of controls within the system reviewed. The assurance levels are set out in Appendix 1 of this report and are based on us giving either 'substantial', 'moderate', 'limited'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

## Internal audit plan 2025/26

We have now completed our delivery of the audit plan with all audit reviews finalised. We are pleased to present the following reports to this Audit Committee meeting:

- ▶ Asset Management - Residential Assets
- ▶ Corporate Governance
- ▶ Complaints and Freedom of Information Requests.

This concludes our delivery of the 2025/26 Internal Audit Plan and we have commenced our work on the 2026/27 work.



## Review of 2025/26 work

AUDIT	AUDIT COMMITTEE	PLANNING	FIELDWORK	REPORTING	DESIGN	EFFECTIVENESS
Risk Management	September 2025	✓	✓	✓	S	M
Main Financial Systems (Fraud)	December 2025	✓	✓	✓	Confidential	
Asset Management - Commercial Assets	February 2026	✓	✓	✓	M	M
Asset Management - Residential Assets	June 2026	✓	✓	✓	M	M
Freedom of Information Requests and Complaints	June 2026	✓	✓	✓	S	M
Corporate Governance	June 2026	✓	✓	✓	S	M
People Services	September 2025	✓	✓	✓	L	M
Cyber Security	February 2026	✓	✓	✓	Confidential	

# Asset Management - Residential Assets

CRR Reference: CR002, CR007 and CR013

Design Opinion	M	Moderate	Effectiveness Opinion	M	Moderate
Recommendations	0	2	1		



## SCOPE

### Background

- ▶ Gedling Borough Council (the Council) do not own its own social housing stock. However, it has purchased c29 properties for temporary accommodation use (and has leased a further eight properties) since 2021 to meet its obligation under the Housing Act 1996, to ensure accommodation is available for those presenting as homeless (and meeting certain criteria) within the district.
- ▶ It was reported to Cabinet on the 13 February 2025 in the annual budget that there are further plans for capital investment of £1.1m to purchase more properties over a two-year period for temporary accommodation use.
- ▶ The Temporary Maintenance Policy was presented to Cabinet for a decision on 4 September 2025. The Council are undertaking surveys of its residential housing stock to identify maintenance and works requirements to ensure the properties are in a suitable condition. Reactive maintenance is performed when a valid request is made by a tenant or where remedial action is identified during inspections of properties.
- ▶ Rental income from residential properties is estimated to be £320,000 per annum. There was a rent increase for properties in August 2024, with no further increase in rents since. To monitor rental charges for residential properties, a spreadsheet is maintained with a separate tab for each property to document the rental income charged to and received from tenants each week. The Finance Team perform a quarterly reconciliation of rental income from the spreadsheet to the ledger records.
- ▶ The loss or damage to infrastructure assets due to inadequate maintenance, protection or insurances has a score of nine on the Corporate Risk Report and is considered among the highest risks to the Council (CR007).

### Purpose

- ▶ The purpose of this review was to provide assurance over the Council's management of its residential properties and assets, focusing on reactive maintenance of properties and the charging and collection of rental income from tenants.

### Limitations of scope

- ▶ The Council do not currently have a planned maintenance schedule in place as this is being addressed through the external surveys that are being commissioned for its residential housing stock. Therefore, as there are already known control gaps which are being addressed via a different piece of work, we have excluded planned maintenance from the scope of this review.

### Areas reviewed

The following areas were covered as part of this review:

- ▶ Policies and procedures for the reactive maintenance to the Council's residential properties to assess whether these were fit for purpose.
- ▶ A sample of five reactive maintenance requests or works on residential properties to ascertain whether these were addressed promptly and sufficient documentary records were held for the remedial works undertaken. We also assessed whether the

maintenance works were performed by suitably skilled staff or contractors and whether the maintenance works were inspected prior to payments to contractors.

- ▶ A sample of 20 residential property tenancies to confirm:
  - A Licencing Agreement had been signed by the Council and the tenant as acceptance of the rental terms and payment conditions.
  - Tenants were charged accurately for rent in accordance with the Licencing Agreement.
  - Rental income was collected from tenants and correctly reconciled to the temporary accommodation spreadsheet.
- ▶ A sample of five tenants in arrears to assess whether:
  - Appropriate action had been taken to recover the payment from the tenant in accordance with the Council’s recovery policies.
  - Debt recovery action had been documented to demonstrate the steps taken to recover the outstanding payments.

 AREAS OF STRENGTH

We identified the following areas of good practice:

- ▶ To monitor rental charges for residential properties, a spreadsheet is maintained with a separate tab for each property to document the rent charged to and received from tenants each week. Each property has a dedicated tab with 52 lines for tenant information, including balance brought forward, current charges, benefits, and arrears. This enables effective monitoring of rent income for residential properties, in the absence of an asset management system.
- ▶ The Senior Policy and Systems Officer manages the tenancy spreadsheet weekly, and the balance sheet is reviewed, checked and reconciled by the Finance Team quarterly and then at year end to ledger records. At the time of our review, the tenancy spreadsheet was accurate and up to date, demonstrating proactive management and monitoring of tenancies.
- ▶ In our sample testing over 20 residential property tenancies, we confirmed that:
  - All 20 tenants had been charged accurately in line with the Licensing Agreement for weeks selected as part of testing.
  - For all 20 samples of rental income selected, this had been collected from tenants and was correctly reconciled to the temporary accommodation spreadsheet.
- ▶ A quality check sheet is completed each time a property becomes vacant to identify areas of risk and maintenance requirement. This was identified as a control gap in our 2024/25 Temporary Accommodation audit where checks were not documented.

 AREAS OF CONCERN

Finding	Recommendation and Management Response
Due to resource limitations, inspections of reactive maintenance by contractors are not performed to verify that the works have been completed to a suitable standard before the contractor is paid. This is reasonable for safety-critical and specialist maintenance where registered contractor is used ( <b>Finding 1 - Medium</b> ).	<p><b><u>Recommendation</u></b></p> The Council should implement a monetary value for reactive maintenance where it will allocate resources to ensure there are checks on the quality and standards of maintenance works prior to making a payment to a contractor where this would be possible. An inspection form should be completed and signed to provide a clear audit trail. We recognise

		<p>that for safety critical or specialist work it is reasonable to entrust a registered contract if the Council has taken reasonable steps to satisfy itself of the contractor’s competency.</p> <p><b><u>Management Response</u></b></p> <p>The Council will determine a threshold monetary value over which documented inspections will take place.</p> <p>Target Date: 31 August 2026</p>
	<p>Across our sample of contractors selected for reactive maintenance requests, the contractor was either not on the register of certified providers or, where they were on this register, regulatory checks of insurance and health and safety standards were not up to date. This indicates that these ongoing checks may not have been performed. Although it should be noted that those performing safety-critical maintenance were on the register of certified providers (<b>Finding 1 - Medium</b>).</p>	<p><b><u>Recommendation</u></b></p> <p>A. A single provider maintenance contract should be considered by the Council to efficiently manage all maintenance needs.</p> <p>B. The Council should perform a comprehensive review of the register of certified providers making sure that all areas are fully updated and relevant documentation has been received from each provider. The register should be reviewed on a regular basis and kept up to date.</p> <p><b><u>Management Response</u></b></p> <p>A. The Council cannot guarantee to a single contractor providing maintenance. The Council will however conduct a formal procurement exercise shortly to minimise the number of maintenance contractors used in future.</p> <p>B. A review will be undertaken.</p> <p>Target Date: 31 October 2026.</p>
	<p>Maintenance requests were not given a priority rating and there was not proactive oversight of the timescales for issues to be rectified. As a result, across our sample of maintenance requests, there were some delays in the completion of works to resolve issues. The new Temporary Accommodation Maintenance Policy has set clear timescales for issues to be resolved based on the urgency of the matter (<b>Finding 2 - Medium</b>)</p>	<p><b><u>Recommendation</u></b></p> <p>A. The Housing and Resettlement Team should implement a formalised method of tracking temporary accommodation maintenance requests, applying a severity rating to each request. This should focus the resource allocation to ensure action is taken to remediate issues in accordance with the timescales outlined in the Temporary Accommodation Maintenance Policy.</p> <p>B. The actual date that the works have been completed should be documented to ensure the Council has a sufficient record to demonstrate the action it has taken to remediate these issues. This is</p>

		<p>particularly relevant to occupied properties.</p> <p>C. As part of the roll out of KPIs used for performance reporting alongside the new Temporary Accommodation Maintenance Policy, time frames for requests should be monitored regularly in line with the urgency of the required repairs, with escalation in the cases that there are delays to work performed.</p> <p><b><u>Management Response</u></b></p> <p>A. It is agreed that a process is needed to address recommendation A.</p> <p>B. It is felt that both the start and end date should be recorded.</p> <p>C. KPIs should be monitored and any delays identified and addressed.</p> <p>Target Date: (A and C) 31 August 2026 and (B) 31 July 2026.</p>
	<p>There was no policy or procedure note for the recovery and escalation of rent arrears. Although, the Council's rent arrears were low, contributing to only 3% of the total rent charged for residential properties (<b>Finding 3 - Low</b>).</p>	<p><b><u>Recommendation</u></b></p> <p>A. The Council should develop a procedure note for managing rental arrears that clearly defines how arrears are reviewed, chased and escalated, including roles, responsibilities and timescales to support consistency and business continuity within the Housing and Resettlement Team.</p> <p>B. Procedures for the review, chase and escalation of rental arrears should be documented for each overdue debt to provide a clear audit trail of decisions made.</p> <p><b><u>Management Response</u></b></p> <p>A. The Housing and Resettlement Assistant Director will ensure an internal written procedure is drafted to address the points raised.</p> <p>B. A case note will be added confirming why actions have or have not been taken for rental arrears on a case-by-case basis to provide a clear explanation of actions and an audit trail.</p> <p>Target Date: (A) 30 September 2026 and (B) 31 August 2026.</p>



## CONCLUSION

We conclude that the Council has a Moderate design of controls and Moderate effectiveness of controls for the asset management of its residential properties.

### Control Design

The control design is Moderate because the Council generally had a sound system of internal controls designed to achieve system objectives, with some exceptions identified.

The Council's process for collecting rent from tenants utilises the temporary accommodation rental spreadsheet which ensures that rents are charged accurately and in line with licensing agreements.

However, the Council currently do not have in place a documented process for managing rental arrears to maintain consistency and continuity within the Housing and Resettlement Team. We identified instances where there had been continued non-payment of rent without documented evidence of action and escalation by the Council.

### Control Effectiveness

The control effectiveness was Moderate as there was evidence of non-compliance with some controls, that may put some of the system objectives at risk.

There were areas of concern noted in both the inspection of reactive maintenance requests to ensure that safety concerns had been remediated and that works had been completed by suitably qualified staff. Despite requirements for the Tenancy Liaison Officer to evidence and confirm completion of works before being approved for payment, the Council could not demonstrate evidence of this across all samples selected. This was identified as more of an administrative issue and the Council reaffirmed that where there is urgent or safety-critical remediation required, immediate action is taken to ensure the safety of tenants.

Furthermore, we did not receive appropriate evidence to show that the contractor selected was either included on the Register of Certified Providers or, in the cases the contractor was included on the register, required regulatory checks had not been documented as being completed and up to date.

The current process for monitoring time taken to complete reactive repairs was not documented for two of the five samples selected and there were four instances in our sample testing where the licensing agreement had not been signed and dated by both the Council and the tenant ahead of date of tenancy's commencement.

# Complaints and FOIs

CRR Reference: CR008 and CR013

Design Opinion	<b>S</b> Substantial	Effectiveness Opinion	<b>M</b> Moderate
Recommendations	<b>0</b> <b>1</b> <b>4</b>		



## SCOPE

### Background

- ▶ Gedling Borough Council ('the Council') support thousands of residents each year and to ensure the Council operate with the aim of setting high standards and transparent behaviour and complying with legislation such as the Freedom of Information ('FOI') Act 2000.
- ▶ At the Council, complaints are managed locally by service area with records logged on Netcall, the customer relationship management system. FOIs are coordinated by the Legal Services Team, with support from service areas to collate the necessary information.

### Complaints

- ▶ The Council have a Complaints, Compliments and Comments Policy which is available on its website. This Policy takes into consideration its duties under the Complaint Handling Code issued by the Local Government and Social Care Ombudsman. In its policy, the Council define a complaint as "an expression of dissatisfaction, however made, about the standard of service, actions or lack of action by the Council, its staff, or those acting on the Council's behalf, affecting an individual or group of individuals". This definition extends to contractors or partners providing a service on behalf of the Council. The Council accept complaints received within 12 months of the issue occurring or the complainant becoming aware of the issue.
- ▶ There is a three-stage process for handling complaints. These are:
  - **Stage One - Service Department Complaint (investigated at point of service delivery).** A full response to the complaint should be provided within ten working days. Customers should be advised that they can escalate the complaint to Stage Two if dissatisfied with the response.
  - **Stage Two - Service Department Complaint.** A different individual will investigate the complaint, including a response to the Stage One complaint and procedure. A Director or Assistant Director will oversee the process and ensure the review is conducted objectively. A full response to the complaint should be provided within 20 working days and the complainant should be advised that they can escalate the matter to the Local Government and Social Care Ombudsman if they remain dissatisfied with the response.
  - **Stage Three - Referral to the Local Government and Social Care Ombudsman ('LGSCO').** The referral will be sent to the relevant Head of Service, but all correspondence will be managed by the Assistant Director of Governance and Democracy on the Monitoring Officer's behalf.
- ▶ The Complaints, Compliments and Comments Policy also state the Council's process for 'putting things right' when a complaint is upheld.

### FOI Requests

- ▶ The FOI Act 2000 gives a member of the public the right of access to information held by public authorities, including information held by the Council. All information held by the Council is eligible for release - although the Council will consider whether any exemptions apply. If an individual would like to request information about the Council, they can submit a request via the online form on the Council's website or

raise requests through websites such as ‘WhatDoTheyKnow’. The Council are expected to acknowledge the request and must reply in full within 20 working days or agree an extension with the requestor.

- ▶ The Council’s policy is to not process FOI requests that cost more than £450 or 2.5 days’ work.

#### Purpose

- ▶ The purpose of the audit was to provide assurance over the Council’s management of complaints and freedom of information requests, in accordance with the requirements of the FOI Act 2000.

#### Limitations of scope

- ▶ We did not review the accuracy and validity of evidence, documentation and correspondence forming part of the Council’s FOI responses. Our assurance opinion is strictly limited to the overarching internal controls and processes in place for recording, handling and monitoring FOIs. We are not providing assurance over the accuracy of the information given by the Council in response to FOI requests. Albeit we did assess whether, in our opinion, all elements of FOIs were recognised and responded to from the FOI requests tested in our sample.

#### Areas reviewed

The following areas were covered as part of this review:

##### Complaints

- ▶ We reviewed the Complaints, Compliments and Comments Policy and supporting procedure documents to assess whether these covered the expected levels of detail to support the Council’s complaint management effectively.
- ▶ We reviewed existing and planned training programmes offered to Council staff and assessed whether there was adequate guidance on how to effectively identify and investigate complaints made to the Council.
- ▶ For a sample Stage One complaints (which was the focus of our testing), we:
  - Ascertained whether directorates retained appropriate records of complaints received and documentation for the management and outcome of the complaints.
  - Assessed whether responses to the complaints complied with the Policy, including informing complainants of further escalation routes available to them if they did not accept the outcome of the investigation.
  - Assessed whether these were managed consistently across service areas.
  - Confirmed whether accepted complaints provided a clear response that followed the Council’s ‘putting things right’ approach.
- ▶ Our sample included some complaints made in Summer 2025 about bin collections, which we knew was a high area of complaints for the Council. These were acknowledged and action was taken to improve processes and reduce the number of missed bin collections. However, we did not look solely at waste complaints, to ensure broader assurance could be provided across most service areas.
- ▶ We included some complaints that had reached Stage Two or above in our sample. For these complaints we assessed whether these had been managed in accordance with the Policy, with input from Directors or Assistant Directors into the process. We selected a sample and checked these against the Complaints Procedure and expected standards.
- ▶ We reviewed evidence of escalation to senior management on complaints to identify whether there was adequate oversight of complaints that had been acknowledged and may impact the reputation of the Council.

##### FOI Requests

- ▶ We reviewed policies and supporting procedure documents to assess whether these covered the process for responding to FOI requests in accordance with statutory timeframes.

- ▶ We reviewed a sample of FOI Requests to:
  - Assess whether the FOI was responded to with sufficient information within the statutory timescales.
  - Or, where the information had been refused, the requestor had been informed of which section of the FOI Act that prevented the information being shared, and that the decision to this was in line with the legislation.
  - Where complaints had been made by the requestor to the Information Commissioners Officer ('ICO') because of an FOI Request outcome. We reviewed the ICO verdicts in response to FOIs raised to the Council to assess whether these supported the Council's application of the legislation.
- ▶ Enquired about the Council's arrangements for monitoring platforms such as 'WhatDoTheyKnow' to ensure all valid FOI requests were identified and responded to in accordance with internal policy and the statutory timeframes.

 AREAS OF STRENGTH

- We identified the following areas of good practice:
- ▶ The Council's Complaints, Compliments and Comments Policy is clearly structured, accessible and sets out a coherent end to end framework for managing feedback in a way that supports prompt, fair and transparent handling. The Policy promotes transparency by explaining escalation routes and signposts complainants to the LGSCO (and the Housing Ombudsman where relevant) if dissatisfaction remains after the Council's internal stages. Importantly, the Policy reflects sector guidance as it explicitly states that it has been developed taking account of the LGSCO Complaint Handling Code, which sets expectations for organisations to respond to complaints effectively and fairly, resolve issues promptly, and use learning from complaints to drive service improvement.
  - ▶ All complaint responses that we reviewed were managed in line with the Council's 'putting things right' approach. This demonstrates a consistent and customer-focused culture in complaint handling, with responses seeking to address the issues raised in a constructive and solution-led manner and supporting fair outcomes for complainants. By applying this approach consistently across the cases tested, the Council is helping to maintain trust with residents and reduce the likelihood of further dissatisfaction or escalation arising from the tone and quality of responses.
  - ▶ The Information Requests document and the FOI Compliance and Complaints Procedure reflect ICO-aligned good practice because they describe an end-to-end FOI workflow that supports meeting the legal requirement to respond promptly and no later than 20 working days from receipt of a valid FOI request. They set out clear steps for how requests should be received and recognised, logged, acknowledged, processed and responded to, which matches the ICO's expectation that authorities have clear, accessible handling arrangements and can identify valid written requests even where requesters do not explicitly mention the FOI Act.

 AREAS OF CONCERN

Finding	Recommendation and Management Response
<p>The Council's Complaints, Compliments and Comments Policy and LGSCO's expectations require a complete audit trail for each complaint. However, our review of 15 complaints identified five cases where no supporting documentation or management responses had been retained in the Complaints System, with only a brief narrative outcome</p>	<p><b>Recommendation</b> As the Council prepare to roll complaints management onto Netcall, the training planned for staff on complaints management should reinforce the expectation to document the reason for the response to the complaint and the documents reviews or process applied to investigate the complaint.</p>

	<p>recorded. As a result, these complaints could not be traced through the prescribed process or evidenced against required acknowledgement and response timeframes (<b>Finding 1 - Medium</b>).</p> <p><i>Complaints</i></p>	<p><b><u>Management Response</u></b></p> <p>We acknowledge that, in a number of cases, the complaint record did not contain sufficient documented evidence to demonstrate the actions taken, rationale for the response, or a clear audit trail. Should the complaint have been escalated to a Stage 2 or to the LGSCO, it is likely however, that the information and correspondence could have been acquired from the investigating officer should we need it. This isn't however guaranteed and should be held in one place. We agree with the recommendation.</p> <p>The planned training for staff will reinforce the requirements for recording complaint handling activity, including retaining appropriate documentation, evidencing the investigation undertaken, and maintaining a complete audit trail within the system.</p> <p>In addition, the migration of the complaints process to Netcall will strengthen compliance by introducing a more structured workflow for complaint handling. This will support more consistent recording of actions, documentation, and responses, and help ensure that the required evidence is retained within the system.</p> <p>Target Date: 31 October 2026</p>
	<p>In our sample of 15 complaints, there were three Stage 1 complaints that were responded to without using the standardised complaint response template. The response did not signpost complainants to further escalation routes if they were dissatisfied with the outcome (<b>Finding 2 - Low</b>).</p> <p><i>Complaints</i></p>	<p><b><u>Recommendation</u></b></p> <p>A. In the short-term, the Council should re-issue the templates for complaint response to staff with clear guidance that these must be used for all complaint responses.</p> <p>B. As part of the training programme for the new customer relationship management system, staff should be reminded of the importance of using the standard templates in the system to ensure that customers are aware of further escalation routes to maintain compliance with the Complaints Handling Code.</p> <p><b><u>Management Response</u></b></p> <p>A. We agree with the recommendation. In the short term, a communication will be issued to all staff who handle complaints to remind them of the standard templates that must be used when responding to complaints. This will reinforce the requirement to provide consistent responses and</p>

		<p>ensure complainants are clearly signposted to the appropriate escalation routes.</p> <p>B. In addition, staff training will reinforce the importance of using the approved complaint response templates. As a further control, the CRM system will have the standard templates embedded within the complaints process, which will support consistent use of the correct format and help improve compliance with the Council's complaints procedure.</p> <p>Target Date: (A) 30 June 2026 and (B) 30 June 2027.</p>
	<p>In our sample of 15 complaints, three Stage 1 complaints were responded to later than 10 working days after the complaint was received and one Stage 2 complaint was responded to later than 20 working days after the complaint was received. These were only marginally late (<b>Finding 3 - Low</b>).</p> <p><i>Complaints</i></p>	<p><b><u>Recommendation</u></b></p> <p>A. The Council should explore whether automated notification can be set up in the new customer relationship management system once that is fully implemented for complaints, to notify those assigned to investigate a complaint when it is due. This could notify the assigned investigator five working days before the due date.</p> <p>B. The Council should introduce a KPI to monitor the percentage of Stage 1, 2 and 3 complaints that are responded to within the prescribed timescale. This KPI should be added onto the Pentana dashboard and monitored quarterly.</p> <p><b><u>Management Response</u></b></p> <p>A. We agree with the recommendation to explore and implement this functionality into the new system and has already been included in our specification. The new complaints process within the CRM system will include automated notifications and reminders to support officers in managing complaint deadlines and reducing the risk of delayed responses.</p> <p>B. The Council will review how best to monitor performance against complaint response timescales. This may be through the introduction of a formal KPI or through system-generated reporting from the CRM, with performance information incorporated into the Council's four-monthly complaints reporting arrangements, with oversight by the Budget, Performance and Risk Board.</p>

		Target Date: 31 October 2027.
	<p>In our sample of 15 FOI requests, one request was not responded to in full. The FOI had multiple requests and only part of the request was responded to (<b>Finding 4 - Low</b>).</p> <p><i>FOIs</i></p>	<p><b><u>Recommendation</u></b></p> <p>To ensure that all parts of an FOI are responded to, the Council should explore whether FOI forms can direct requestors to splitting separate requests out as part of a single FOI in the new system. For example, this could be laid out with a drop downs listing ‘Request 1’, ‘Request 2’, etc. As the Council are implementing Netcall, it could explore whether this functionality can be incorporated into that system.</p> <p><b><u>Management Response</u></b></p> <p>The Council acknowledges the recommendation and the importance of ensuring that all elements of FOI requests are responded to in full and in a way that is accessible to the requester.</p> <p>As an immediate and proportionate response, the Council will reinforce expectations through targeted guidance and training for all FOI responding officers. This will emphasise:</p> <ul style="list-style-type: none"> <li>▶ The need to carefully review each request to ensure that all questions or elements are fully addressed within the response.</li> <li>▶ Where information is already publicly available, officers must not only provide a link but also give clear, practical guidance to assist the requester in locating the relevant information. This may include:             <ul style="list-style-type: none"> <li>• Identifying specific sections, tabs, or headings within webpages;</li> <li>• Highlighting relevant rows, columns, or search terms within large datasets or spreadsheets;</li> <li>• Providing contextual explanation where necessary to aid interpretation.</li> </ul> </li> </ul> <p>In relation to system changes, whilst the suggestion to structure requests into multiple fields has been considered, it is not proposed to implement this within to design of the Netcall system at this time. This is because:</p> <ul style="list-style-type: none"> <li>▶ It would be difficult to predetermine or limit the number of individual questions a requester may wish to submit, potentially requiring an impractical or unlimited number of input fields;</li> </ul>

		<ul style="list-style-type: none"> <li>▶ Requesters may still submit multiple questions within a single field, limiting the effectiveness of this approach;</li> <li>▶ Introducing tick-box confirmation mechanisms would remain reliant on user input and would not provide assurance that all questions have in fact been substantively addressed.</li> </ul> <p>The Council’s proposed position is that process improvement through training and clear guidance represents a more effective and proportionate control than system-based constraints in this instance.</p> <p>This training will be delivered immediately through a guidance email issued to all FOI representatives, addressing the points outlined above. This will be followed by more detailed training on responding to FOI requests once the Netcall system has been developed and fully implemented.</p> <p>The effectiveness of this approach will be monitored through ongoing quality assurance of FOI responses.</p> <p>Target Date: Immediate guidance reinforcing the above requirements will be provided to all FOI Representatives via a formal communication by 30 June 2026.</p> <p>More comprehensive, detailed training will be delivered alongside the implementation of the Netcall system.</p> <p>The delivery of the Netcall system is dependent on third-party design, build, and testing phases. Based on current projections, full implementation and associated training are anticipated by June 2027.</p>
	<p>In our sample of FOI requests, we identified two exemption where there appeared to be non-compliance. These were:</p> <ul style="list-style-type: none"> <li>▶ One FOI was considered exempt under Section 40 (Personal Information) of the FOI Act but the response did not cite this reason for not sharing the information. Instead, a generic statement was provided to explain that the information could not be shared because it related to third-party data</li> <li>▶ One FOI was refused under Section 12 of the FOI Act. For this request, the ‘Time and Costs</li> </ul>	<p><b><u>Recommendation</u></b></p> <ul style="list-style-type: none"> <li>A. The Council should adopt a standard FOI refusal response template requiring officers to explicitly cite the relevant FOI Act exemption being applied.</li> <li>B. FOI reviewers should be instructed to reperform Section 12 calculations before responding to the requestor to ensure these are accurate.</li> </ul> <p><b><u>Management Response</u></b></p> <ul style="list-style-type: none"> <li>A. The Council confirms that standard FOI refusal templates are already in place, which require officers to clearly cite the relevant exemption</li> </ul>

Incurring Sheet' shows that there were 135 records in total. A sample of two records were retrieved, examined and the information was extracted, taking six minutes each. Therefore, the total time taken to fulfil the request would have been 13.5 hours. In the response to the requestor, the time taken per record was quoted as ten minutes and was refused on the basis it would take 22.5 hours to fulfil the request. It should not have been refused on this basis (Finding 5 - Low).

#### FOIs

under the Freedom of Information Act 2000.

In the instance identified, the appropriate exemption template was not used. Instead, a standard response template was applied in error, resulting in the omission of the required exemption wording. This was an issue of incorrect use of the templates rather than a lack of existence of the required templates.

To address this, the Council will reinforce expectations through immediate guidance and training to all FOI representatives. This will emphasise the importance of:

- Selecting and using the correct refusal templates where exemptions are being applied;
- Clearly identifying and citing the relevant FOI Act exemption within responses;
- Ensuring all statutory requirements are met when issuing refusal notices.


This training will be delivered initially via a guidance email issued to all FOI representatives including the correct templates for use and will be followed up with more comprehensive training as part of the wider rollout of the Netcall system.

In addition, the Council is exploring the capabilities of the Netcall system to reduce the risk of human error. It is anticipated that, where exemptions are selected within the system, the corresponding refusal template will automatically populate within the response. This functionality will help ensure consistency, accuracy, and compliance by reducing reliance on manual template selection.

- B. The Council acknowledges this recommendation and recognises the importance of ensuring that Section 12 cost calculations are accurate and robustly applied.

At present, the process relies on officers completing a manual calculation using a Word-based template and sample exercise. While this provides a structured approach, it introduces a risk of human error in both the estimation and calculation

		<p>of time, which may affect the accuracy and consistency of responses.</p> <p>To mitigate this risk, the Council is currently exploring system-based improvements as part of the development and implementation of the Netcall platform. It is intended that the new system will incorporate functionality to calculate Section 12 time estimates automatically within the system itself.</p> <p>This approach is expected to:</p> <ul style="list-style-type: none"> <li>• Improve accuracy and consistency of calculations;</li> <li>• Reduce reliance on manual inputs and associated human error;</li> <li>• Provide a clearer and more auditable record of how time limits have been determined.</li> </ul> <p>In the interim, guidance will be reinforced to FOI reviewers to ensure that Section 12 calculations are carefully checked and, where appropriate, independently re-performed before a response is issued to the requester.</p> <p>Further training, aligned with the rollout of Netcall, will include specific instruction on the correct application and verification of Section 12 calculations.</p> <p>Target Date: Immediate guidance reinforcing the above requirements will be provided to all FOI Representatives via a formal communication by 30 June 2026.</p> <p>More comprehensive, detailed training will be delivered alongside the implementation of the Netcall system.</p> <p>The delivery of the Netcall system is dependent on third-party design, build, and testing phases. Based on current projections, full implementation and associated training are anticipated by June 2027.</p>
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CONCLUSION

We conclude that the Council has a Substantial design and Moderate effectiveness of controls for its complaints and FOI management.

While we have provided a single opinion in this report, these are two distinct areas with different procedures in place. Complaints are generally devolved to local departments at Stage 1 and 2 who are responsible for providing responses to complainants. FOI are managed centrally by the Legal Team who liaise with departments to collate information before responding to the requestor. This is reflective of the strict process bound in

statutory legislation for FOIs, where the Council are legally bound to respond within 20 working days. While the LGSCO has published the Complaints Handling Code for local authorities, this is guidance. Internal policies aligned with this guidance.

#### Control Design

The control design is Substantial because the Council has a generally sound system of internal controls designed to ensure complaints and FOI requests are managed in accordance with internal policies and statutory legislation.

There were systems in place to electronically record and manage complaints and FOIs. Furthermore, templates for acknowledgement and response emails have been prepared to ensure that members of the public are signposted to further escalation routes if they were not satisfied with the response. Although, these were not always used when responding to complaints.

The Council are currently implementing a new customer relationship management system, Netcall. Complaints and FOIs will be rolled out on this system to improve the recording of information and communicating back to members of the public, ensuring all correspondence is retained in one place. As part of the implementation, training has been scheduled for staff and the Council are planning to embed templates into responses, to simplify and improve the consistency of responses to members of the public.

#### Control Effectiveness

The control effectiveness is Moderate because there was evidence of non-compliance with some controls, that may put some of the system objectives at risk.

Notably, for some complaints there was a gap in the audit trail held on the Complaints System to demonstrate the investigation undertaken internally before responding to the complainant. Similarly, there were some complaints that were not responded to within 20 working day as required by the Council's policy.

For FOIs, these were broadly compliant with legislative requirements in our sample testing. There were some exceptions where all parts of an FOI had not been responded to or exemptions were incorrectly applied.

# Corporate Governance

CRR Reference: CR001, CR006 and CR012

Design Opinion	<b>S</b> Moderate	Effectiveness Opinion	<b>M</b> Moderate
Recommendations	<b>0</b> <b>1</b> <b>2</b>		



## SCOPE

### Background

- ▶ Governance covers the culture, vision, values, structures, policies, processes and over-arching assurance framework that support an organisation to make decisions, meet agreed strategic objectives and manage resources to serve their communities.
- ▶ The Local Code of Corporate Governance (the Code) was produced together by the Chartered Institute for Public Finance Accounting (CIPFA) and the Society of Local Authority Chief Executives (SOLACE). This establishes a discretionary governance framework for local authorities to demonstrate good practice for corporate governance. The Code sets out seven principles for good governance:
  - Behaving with integrity, demonstrating strong commitment to ethical values and respecting the rule of law.
  - Ensuring openness and comprehensive stakeholder engagement.
  - Defining outcomes in terms of sustainable economic, social and environmental benefits.
  - Determining the interventions necessary to optimise the achievement of intended outcomes.
  - Developing the entity's capacity including the capability of its leadership and the individuals within it.
  - Managing risks and performance through robust internal control and strong financial management.
  - Implementing good practices in transparency, reporting, and audit to deliver effective accountability.
- ▶ Gedling Borough Council's (the Council's) Audit Committee approved the Local Code of Corporate Governance for 2025/26 at its meeting on the 18 March 2025.
- ▶ The Council have a Senior Leadership Team (SLT) led by the Chief Executive. There was a restructure of the leadership team in late-2024, creating new Assistant Director roles to lead each service area. The purpose of this was to widen the management team.
- ▶ A new meeting structure has also been implemented across the Council (Making Meetings Matter) to reduce the number of meetings, improving the conciseness of reporting into the SLT. Each group/meeting has an appointed SLT member as the chair and usually has legal and finance representatives. Connected Council then reports into Cabinet. This meeting structure has been gradually implemented in a phased approach. The Council are reviewing certain meetings to evaluate whether they remain appropriate/necessary.

### Purpose

- ▶ The purpose of this audit was to review the Council's corporate governance arrangements to assess the effectiveness of the new Making Meetings Matter approach, with appropriate measures and reporting frameworks in place to prevent duplication.

### Limitations of scope

- ▶ Our testing was limited to the governance structure at an officer level and did not consider the governance at a member level. This review should not be considered as an assessment with the Code.

### Areas reviewed

The following areas were covered as part of this review:

- ▶ The terms of reference and other governing documents for each group and the broader Making Meetings Matter structure to ascertain whether the roles and responsibilities of groups and individuals, the purpose of the meeting, and delegated decisions were defined. We also assessed whether there is duplication across the groups via a review of meeting notes, action logs and the terms of reference for each group/board.
- ▶ Interviewed staff to ascertain whether there was clarity and understanding about the corporate governance structures in place, to ensure that information was reported to the appropriate group (with key decision-makers in attendance), avoiding decisions being taken without oversight from the relevant decision-makers.
- ▶ The action logs and notes for each group to assess whether these were in accordance with the groups defined responsibilities or whether there was duplication across the governance structure.
- ▶ Records of actions agreed at meetings to ascertain whether these were documented, and responsible individuals and implementation dates were identified. We also assessed whether these were followed up on at subsequent meetings through to completion, to ensure that meetings were meaningful and impactful.
- ▶ Confirmed whether adequate information was provided to groups and meetings were attended by representatives from support functions to support effective decision-making, based on appropriate information and guidance.
- ▶ Assessed the escalation routes to the SLT to ascertain whether there were clear parameters for what must be raised to the SLT for decisions.
- ▶ Whether evaluations have taken place on the Making Meetings Matter structure to assess whether meetings were operating effectively and remain necessary to support effective governance across the Council.
- ▶ The implementation of the Making Meetings Matter structure to ascertain whether it has achieved its primary objective; to streamline the meetings across the Council.



### AREAS OF STRENGTH

We identified the following areas of good practice:


- ▶ The new structure has reduced the number of groups meeting from 14 to nine, the new structure also identified gaps in the previous structure such as introducing more focus on the oversight of risk and performance. The new structure also includes a connected council group, which provides updates on Council performance to members, this group allows for more interactive engagement with members than there was previously.
- ▶ Each group has a terms of reference and form of meeting log/minutes to outline the purpose of the group and track its discussions. Improvements to these controls have been noted in findings below.
- ▶ Most groups have a core membership including a mix of SLT members, Assistant Directors and service delivery/management to allow for sufficient contributions from operational staff and staff with delegated decision-making authorities. There is also a wider group of individuals that can be called to meetings where applicable to share subject matter expertise and contribute to discussions and provide information to support decisions. This reduces the number of attendees in the meetings. Where possible information is also circulated prior to meetings.



**AREAS OF CONCERN**

Finding	Recommendation and Management Response
<p>Actions are not consistently recorded within action logs showing all appropriate information such as responsible officer, target date for implementation, completion date and status as of each meeting (<b>Finding 1 - Medium</b>).</p>	<p><b><u>Recommendation</u></b></p> <p>Communications should be distributed to all board chairs to request update to all action logs to ensure they are completed in all fields, implementing updates to actions at each meeting and demonstrating all updates within the progress field, rather than only the most recent, to demonstrate progress from meeting to meeting. A good practice example should be circulated to demonstrate this.</p> <p><b><u>Management Response</u></b></p> <p>It is recognised that there is inconsistency in the updating of actions in RAID logs. Actions are being captured and the first item at the next meeting is to update on actions. Whilst the RAID log should be updated by the members of the group between meetings, often capacity prevents that.</p> <p>If there were any significant actions/risks captured during a meeting these would not just be left to a future meeting. Anything that needs swift action would be escalated to SLT and dealt with.</p> <p>RAID logs may not be the most effective way of capturing actions and we will consider whether there may be a more effective way of capturing and updating actions and ensure this is communicated to the group and updated between meetings.</p> <p>With the streamlining of meetings further with the combining of the budget, performance and risk board, this is likely to be less of an issue.</p> <p>Target Date: September 2026</p>
<p>The Making Meetings Matter structure has not been formally evaluated to assess whether it has met its overarching objectives (<b>Finding 2 - Low</b>).</p>	<p><b><u>Recommendation</u></b></p> <p>SLT should lead a formal evaluation or review of the Making Meetings Matter structure to assess whether it has met its objectives and desired outcomes. This evaluation or review should involve collecting feedback from Assistant Directors to ensure there is a more-rounded view of the approach at senior levels.</p>

		<p><b><u>Management Response</u></b></p> <p>This has been undertaken by SLT and ADs as part of the Annual Delivery Plan preparation and combination of the performance, budget and risk boards. We will seek feedback on the other Boards.</p> <p>Target Date: September 2026</p>
	<p>Terms of references do not provide clear information about escalation routes (<b>Finding 3 - Low</b>).</p>	<p><b><u>Recommendation</u></b></p> <p>A. The terms of reference template for meetings should be revised to clearly document the reporting and accountability routes, included matters or decisions reserved for SLT, and how this should be recorded in their meeting records.</p> <p>B. All meeting records (ie RAID logs, meeting minutes or action logs) should outline whether an action, decision or issue should be escalated, where it is escalated to, whether it is for information or approval purpose and the correlating date of approval/information.</p> <p><b><u>Management Response</u></b></p> <p>A. This has commenced and Risk, Budget and Performance ToFR have been amended. It is difficult to be prescriptive as to when matters should escalate to SLT because a formal approval will not always be required. The Council’s scheme of delegation sets out who has authority to take what decisions, but other ToFR will be reviewed.</p> <p>B. Matters have been escalated to SLT where appropriate as SLT members do sit on the boards, however this will be captured as an action moving forward.</p> <p>Target Date: (A) September 2026 and (B) June 2026</p>



**CONCLUSION**

We have concluded that for the Council’s corporate governance, focusing on its Making Meetings Matter structure, the control design is Substantial and effectiveness is Moderate.

**Control Design**

The control design is Substantial because the was generally a sound system of internal control designed to achieve system objectives.

There was a defined governance framework in place, including established meeting structures, terms of reference and the use of Risk, Action, Issue and Decision (RAID) Logs to capture discussions. The intention of the meeting restructure was clearly articulated, with a focus on streamlining governance, reducing duplication and improving oversight.

There is also evidence that management recognise areas for improvement, as demonstrated by changes made on an ad hoc basis, such as the merging of the Corporate Risk and Budget and Performance Boards.

Whilst the control design is weakened by the fact there has been no formal evaluation of the revised meeting structure to assess whether it is operating as intended or to identify systematic opportunities for improvement, this decision was made intentionally, to be scheduled after this audit to ensure all such recommendations could be incorporated into the evaluation.






#### Control Effectiveness

The control effectiveness is Moderate because there was evidence of non-compliance with some controls, that may put some of the system objectives at risk.

RAID Logs and Action Logs are used for most meetings but there were variances in the adequacy of documenting discussions, decisions and actions agreed, including action implementation dates and status updates not being recorded. As a result, it is not always clear whether actions have been revisited, progressed or escalated.





Based on our observation of some meetings, there was a lack of scrutiny and challenge. In some instances, these were more of an update to Assistant Directors from the Chair (an SLT member). This may be due to the timing of this review, bookending two financial years, where these meetings may be used as an opportunity to set expectations or provide broader updates on the Council's performance.

## Key performance indicators




QUALITY ASSURANCE	KPI	RAG RATING
The auditor attends the necessary, meetings as agreed between the parties at the start of the contract	All meetings attended including Audit Committee meetings, pre-meetings, individual audit meetings and contract reviews have been attended by either the Engagement Partner or the Engagement Manager.	
Positive result from any external review	Following an External Quality Assessment by the Institute of Internal Auditors in May 2021, BDO was found to 'generally conform' (the highest rating) to the International Professional Practice Framework and Public Sector Internal Audit Standards	
Quality of work	We received two responses to our audit satisfaction surveys for 2024/25 reviews, with an average score of 4.3/5 for the overall audit experience and for the value added from our work. So far, we have not received any survey responses in 2025/26 which is significantly lower than we would expect but we will continue to issue survey requests with the final version of each report.	 ↓ 
Completion of audit plan	We have progressed the 2025/26 Internal Audit Plan, with three reports presented to this Audit Committee meeting and other audits in the fieldwork phase. We have commenced and completed a significant amount of the fieldwork in other review.	

# Appendix 1

## OPINION SIGNIFICANCE DEFINITION

LEVEL OF ASSURANCE	DESIGN OPINION	FINDINGS FROM REVIEW	EFFECTIVENESS OPINION	FINDINGS FROM REVIEW
<b>Substantial</b> 	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.
<b>Moderate</b> 	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.
<b>Limited</b> 	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.
<b>No</b> 	For all risk areas there are significant gaps in the procedures and controls. Failure to address in-year affects the quality of the organisation's overall internal control framework.	Poor system of internal control.	Due to absence of effective controls and procedures, no reliance can be placed on their operation. Failure to address in-year affects the quality of the organisation's overall internal control framework.	Non-compliance and/or compliance with inadequate controls.

## RECOMMENDATION SIGNIFICANCE DEFINITION

RECOMMENDATION SIGNIFICANCE	
<b>High</b> 	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.
<b>Medium</b> 	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.
<b>Low</b> 	Areas that individually have no significant impact, but where management would benefit from improved controls and/or have the opportunity to achieve greater effectiveness and/or efficiency.

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