central midlands audit partnership

Ashfield District Council –
Audit Progress Report

Audit Committee: 11th March 2019

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Our Vision

Through continuous improvement, the central midlands audit partnership will strive to provide cost effective, high quality internal audit services that meet the needs and expectations of all its partners.

Contacts

Richard Boneham CPFA
Head of Internal Audit (DCC) &
Head of Audit Partnership
c/o Derby City Council
Council House
Corporation Street
Derby, DE1 2FS
Tel. 01332 643280
richard.boneham@derby.gov.uk

Adrian Manifold CMIIA
Audit Manager
c/o Derby City Council
Council House
Corporation Street
Derby
DE1 2FS
Tel. 01332 643281
adrian.manifold@centralmidlandsaudit.co.uk

Mandy Marples CPFA, CCIP
Audit Manager
c/o Derby City Council
Council House
Corporation Street
Derby
DE1 2FS
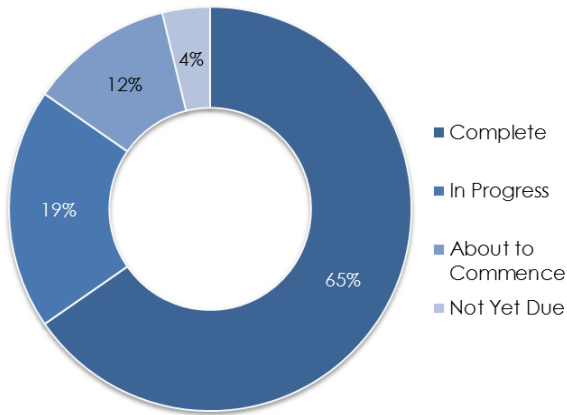Tel. 01332 643282
mandy.marples@centralmidlandsaudit.co.uk
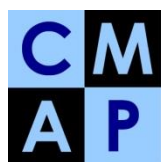
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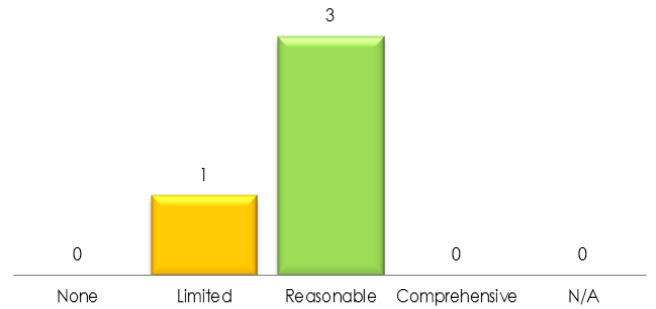
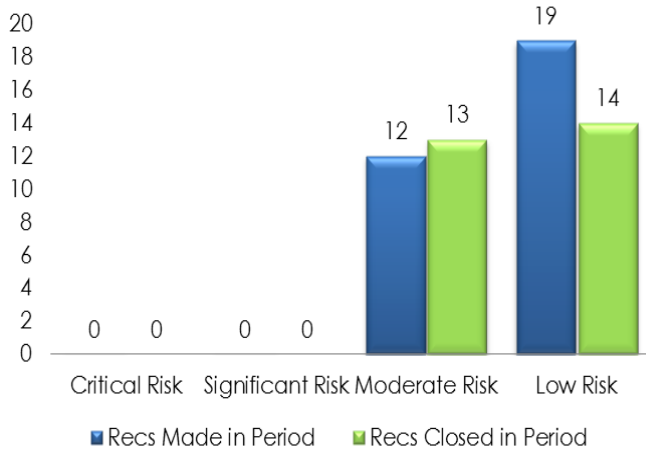# Ashfield District Council – Audit Progress Report

AUDIT DASHBOARD

Plan Progress

- Complete — 65%
- In Progress — 19%
- About to Commence — 12%
- Not Yet Due — 4%

Assurance Ratings

Control Assurance Ratings Issued During Period

None	Limited	Reasonable	Comprehensive	N/A
0	1	3	0	0

Recommendations

Movement During Period

Recs Made in Period / Recs Closed in Period

	Critical Risk	Significant Risk	Moderate Risk	Low Risk
Recs Made in Period	0	0	12	19
Recs Closed in Period	0	0	13	14

Recommendations

Recommendations Currently Open

Revised Target / Target Past / Future Target

	Critical Risk	Significant Risk	Moderate Risk	Low Risk
Revised Target	0	0	10	15
Target Past	0	0	1	2
Future Target	0	0	7	20
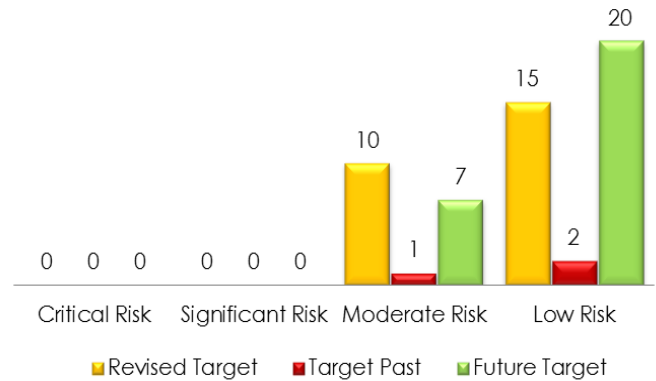
Recommendations

Overdue Recommendations

Critical Risk / Significant Risk / Moderate Risk / Low Risk

	3 Months <	3 - 6 Months	6 - 12 Months	12 Months >
Moderate Risk	0	9	2	0
Low Risk	5	2	6	4
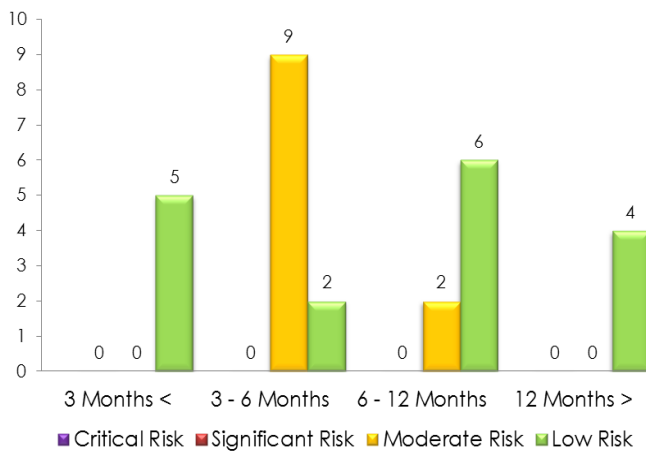
Customer Satisfaction

Returns Between Mar 18 & Feb 19

	Excellent	Good	Fair	Poor	Very Poor
Number of Returns	11	2	0	0	0

Overall Rating
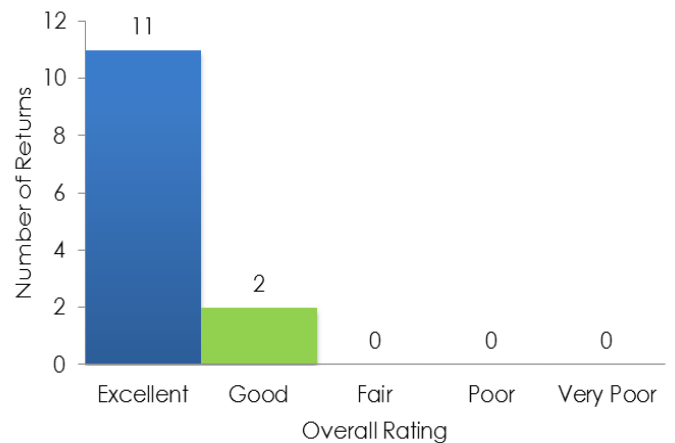
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AUDIT PLAN

Progress on Audit Assignments

The following table provides the Committee with information on how audit assignments were progressing as at 14th February 2019.

2018-19 Jobs	Status	% Complete	Assurance Rating
Anti-Fraud & Corruption	Not Allocated	0%	
Data Protection	In Progress	15%	
Electoral Services	Final Report	100%	Comprehensive
Treasury Management/Banking Services	Fieldwork Complete	90%	
Web Server Security	In Progress	50%	
Risk Registers	Final Report	100%	Reasonable
Commercial Property Portfolio	Allocated	0%	
Universal Credit	Allocated	5%	
Council Tax & NDR	Allocated	5%	
Transport Stocks & Stores	Final Report	100%	Reasonable
Waste Management/ Whitespace	Final Report	100%	Reasonable
Safeguarding	In Progress	50%	
Fleetwave	Fieldwork Complete	80%	
Licensing	Final Report	100%	Reasonable
Housing Stocks & Stores	Final Report	100%	Comprehensive
Depot Investigation	Final Report	100%	Limited
B/Fwd Jobs	Status	% Complete	Assurance Rating
Capital Accounting	Final Report	100%	Comprehensive
Fixed Assets	Final Report	100%	Comprehensive
Housing Benefit & Council Tax Support	Final Report	100%	Comprehensive
Housing Lettings/Allocations	Final Report	100%	Reasonable
Contract Management	Final Report	100%	Limited
Health & Safety	Final Report	100%	Comprehensive
ICT Performance Management	Final Report	100%	Reasonable
Payroll	Final Report	100%	Reasonable
Commercial Property Investment	Final Report	100%	Reasonable
Pest Control	Final Report	100%	Limited

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Audit Plan Changes

With the agreement of the Council's Director of Legal and Governance (& Monitoring Officer) in February 2019, changes were made to the Internal Audit Plan to address emerging risks identified by management.

- Management requested that Internal Audit provided further assistance to the Council with an ongoing Investigation. As such the time originally assigned to the audit of Procurement will be utilised for the investigation, and the audit will be withdrawn from the 2018-19 plan.

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AUDIT COVERAGE

Completed Audit Assignments

Between 1st November 2018 and 14th February 2019, the following audit assignments have been finalised since the last progress update was given to the Audit Committee.

Audit Assignments Completed in Period	Assurance Rating	Recommendations Made				% Recs Closed
		Critical Risk	Significant Risk	Moderate Risk	Low Risk	
Waste Management (Whitespace)	Reasonable	0	0	1	4	0%
Depot Investigation	Limited	0	0	6	8	14%
Licensing	Reasonable	0	0	3	4	57%
Risk Registers	Reasonable	0	0	2	3	0%
TOTALS		**0**	**0**	**12**	**19**	**19%**

Waste Management (Whitespace)

Assurance Rating

Control Objectives Examined	Controls Evaluated	Adequate Controls	Partial Controls	Weak Controls
The Whitespace system is being fully and effectively utilised by the Waste Management section.	12	7	4	1
TOTALS	**12**	**7**	**4**	**1**

Summary of Weakness	Risk Rating	Agreed Action Date
There had been no official review of Whitespace to ensure it was working effectively since its implementation in February 2017.	Low Risk	31/07/2019 Future Action
The Whitespace system had not been fully utilised and could be further developed to enhance the efficiency of the Pest Control service.	Moderate Risk	31/03/2019 Future Action
The Whitespace system was recording Bulky waste service income in a text box and therefore was not efficiently utilising the management reporting facilities available.	Low Risk	31/03/2019 Future Action
The sweeper routes for sweepers 1 and 3 had not been finalised and therefore were not being used to monitor the rounds.	Low Risk	31/03/2019 Future Action
The Trade Waste service was not using the Whitespace system. The Trade Waste module had been purchased but not implemented.	Low Risk	31/03/2019 Future Action

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Depot Investigation

Assurance Rating
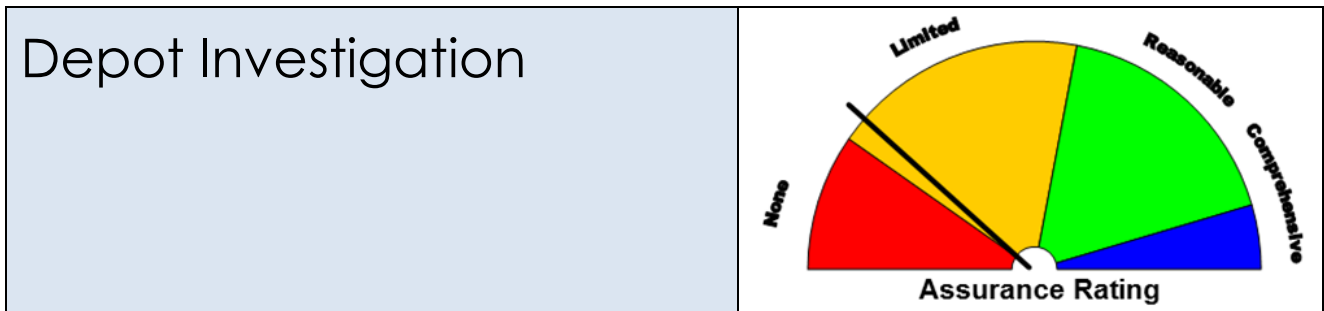
Scope

Following an investigation at the Depot, it was agreed with the Director of Legal and Governance that Internal Audit would evaluate the adequacy of a number of systems and process at the Depot and some related ICT issues. This report dealt with the system weaknesses identified during the investigation and recommends what Audit considers to be appropriate control improvements.

Summary of Weakness	Risk Rating	Agreed Action Date
The Zeus time recording system was not being used fully and consistently across the Service.	Moderate Risk	30/09/2019 Future Action
Management and staff were not always adhering to the Council's Leave Policy with meeting requests being used to request and approve leave.	Moderate Risk	01/04/2020 Future Action
We were informed by the Investigating officer that the Transport Manager's Purchase card had been photocopied and was available for use, unsecured in the general office.	Moderate Risk	31/10/2019 Future Action
There were variances between Directorates over the controls in place for the authorisation and the recording and retention of supporting information for Purchase card usage.	Moderate Risk	31/10/2019 Future Action
Employees are using their personal accounts to purchase Council supplies from online stores such as Amazon, which retain Purchase card information.	Low Risk	31/10/2019 Future Action
The processes for issuing, using and recording door access control had not been followed for the Paxton Net 2 Access Control system at the Depot.	Low Risk	31/01/2019 Future Action
The Booker Cash and Carry cards had not been securely retained and one had been used by a non-employee for their personal use. There were no checks in place to monitor card usage.	Low Risk	31/10/2019 Future Action
Tesco Delivery had been used to purchase £3,788 of canteen supplies from August 2017 to July 2018 instead of purchasing through the Council's account with Bookers.	Low Risk	30/09/2019 Future Action
An item had been purchased for £565 and had been charged to the Neighbourhood Response General cost code, but had not been ordered by the section. This had not been identified through budget monitoring.	Low Risk	31/07/2019 Future Action
The ICT Mobile Working and Removable Media Policy had not been adhered to, as no requesting email could be provided before read/write access had been granted to the USB device identified during the investigation. There was also no physical inspection of USB	Moderate Risk	30/01/2019 Future Action

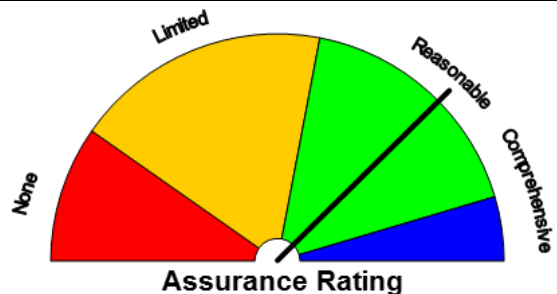# Ashfield District Council – Audit Progress Report

devices before authorising their use on Council devices.		
Asset management records were not always accurate in relation to the Council's PC/Laptops owners, physical whereabouts, and lifecycle status.	Low Risk	30/04/2019 Future Action
Employees did not appear to be suitably 'security aware', in relation to identifying and reporting suspect USB devices attached to their desktop computers.	Low Risk	28/02/2019 Future Action
Some employees have not been closing down their PC's when they leave work. Additionally we noted that some employees did not lock their computer at all during the day.	Moderate Risk	31/01/2019 Future Action
The Human Resources Shared Service could not provide a Job description for a post within the Waste and Environment Section to support an internal investigation.	Low Risk	01/04/2019 Future Action

Licensing

Assurance Rating

Control Objectives Examined	Controls Evaluated	Adequate Controls	Partial Controls	Weak Controls
The Council has robust and effective processes and procedures in place for the issue of licences.	9	6	2	1
Fees and charges related to licensing are regularly reviewed and income received is accurately recorded and accounted for.	7	5	1	1
Expired licences are detected and acted upon.	3	1	2	0
TOTALS	**19**	**12**	**5**	**2**

Summary of Weakness	Risk Rating	Agreed Action Date
Procedural guidance notes were not dated or versions controlled and were not in place for all aspects of licensing.	Low Risk	31/12/2019 Future Action
The Licensing Section had not been recording when there were no responses received to consultations.	Low Risk	01/02/2019 Action Due
Access to the licensing system was not restricted to only those officers with a genuine business need.	Moderate Risk	01/01/2019 Implemented
There is no reconciliation of income received to licences issued. In addition, the Civica App system did not require the receipt number to be recorded for all licences.	Low Risk	1/01/2019 Implemented

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The Council's fees for two areas were in excess of the maximum fees stipulated by the Gambling (Premises Licence Fees) (England and Wales) Regulations 2007.	Moderate Risk	01/12/2018 Implemented
For 5 out of 12 cases tested, there was no evidence that reminders had been sent out before the licence expiry date.	Low Risk	01/02/2019 Action Due
A Taxi licence had not been suspended when the vehicle had failed to be presented for its 6 month inspection and it had not been cancelled promptly when the renewal payment had not been received.	Moderate Risk	01/01/2019 Implemented

Risk Registers

Assurance Rating

Control Objectives Examined	Controls Evaluated	Adequate Controls	Partial Controls	Weak Controls
Robust controls are in place in respect of the identification, recording, updating and monitoring of risks in the Council's Corporate Risk Register.	11	6	4	1
TOTALS	**11**	**6**	**4**	**1**

Summary of Weakness	Risk Rating	Agreed Action Date
Corporate Leadership Team and the Audit Committee did not appear to be reviewing the Council's Corporate Risk Register in line with the timetable stipulated within the Corporate Risk Management Strategy and Process document.	Moderate Risk	30/09/2019 Future Action
The minutes provided from Corporate Leadership Team meetings, Audit Committee and Council Cabinet suggested that general discussions around the Council's Risk Register took place, rather than the focus being on individual risks and their ratings.	Low Risk	30/06/2019 Future Action
The Council had not formally considered and documented its risk appetite.	Moderate Risk	30/09/2019 Future Action
There appeared to be no formal mechanism for capturing risks identified outside of the typical process (i.e. those identified by Service Directors through the service plans).	Low Risk	30/09/2019 Future Action
There was no evidence to confirm that Members had been suitably trained to fulfil their responsibilities in respect of risk management.	Low Risk	31/07/2019 Future Action

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RECOMMENDATION TRACKING

Final Report Date	Audit Assignments with Open Recommendations	Assurance Rating	Recommendations Open		
			Action Due	Being Implemented	Future Action
14-Feb-19	Risk Registers	Reasonable	-	-	5
10-Jan-19	Depot Investigation	Limited	-	1	11
30-Jan-19	Licensing	Reasonable	2	-	1
23-Oct-18	Transport Stocks & Stores	Reasonable	-	1	2
15-Oct-18	Electoral Services	Comprehensive	-	-	1
03-Jan-19	Waste Management (Whitespace)	Reasonable	-	-	5
23-Oct-18	Housing Stocks & Stores	Comprehensive	-	1	-
07-Jun-18	Payroll	Reasonable	-	1	-
27-Mar-18	Rent Arrears	Comprehensive	-	-	1
27-Apr-18	Capital Accounting	Comprehensive	-	1	-
24-Apr-18	ICT Performance Management	Reasonable	-	2	-
08-Jun-18	Pest Control	Limited	-	5	-
22-Jun-18	Health & Safety	Comprehensive	-	-	1
11-Jan-18	Anti-Fraud & Corruption	Reasonable	-	3	-
09-Mar-18	Gas Safety 2017-18	Reasonable	-	1	-
02-Aug-17	Responsive Maintenance/Voids	Comprehensive	-	2	-
22-Jan-18	Development Control	Reasonable	1	-	-
28-Mar-18	ECINS Security Assessment	Limited	-	3	-
16-Aug-17	Right to Buy	Reasonable	-	1	-
15-Jun-17	OPEN Housing IT Security Assessment	Reasonable	-	2	-
31-Oct-16	Ashfield - Main Accounting (MTFP)	Reasonable	-	1	-
		Totals	3	25	27

Action Due = The agreed actions are due, but Internal Audit has been unable to ascertain any progress information from the responsible officer.

Being Implemented = The original action date has now passed and the agreed actions have yet to be completed. Internal Audit has obtained status update comments from the responsible officer and a revised action date.

Future Action = The agreed actions are not yet due, so Internal Audit has not followed the matter up.

Audit Assignments with Recommendations Due	Action Due			Being Implemented		
	Significant Risk	Moderate Risk	Low Risk	Significant Risk	Moderate Risk	Low Risk
Depot Investigation	-	-	-	-	-	1
Licensing	-	-	2	-	-	-
Transport Stocks & Stores	-	-	-	-	-	1
Housing Stocks & Stores	-	-	-	-	-	1
Payroll	-	-	-	-	-	1
Capital Accounting	-	-	-	-	-	1
ICT Performance Management	-	-	-	-	2	-
Pest Control	-	-	-	-	5	-
Anti-Fraud & Corruption	-	-	-	-	-	3
Gas Safety 2017-18	-	-	-	-	1	-
Responsive Maintenance/Voids	-	-	-	-	-	2
Development Control	-	1	-	-	-	-
ECINS Security Assessment	-	-	-	-	2	1
Right to Buy	-	-	-	-	-	1
OPEN Housing IT Security Assessment	-	-	-	-	-	2
Ashfield - Main Accounting (MTFP)	-	-	-	-	-	1

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TOTALS		-	1	2	-	10	15

Highlighted Recommendations

The following significant or moderate risk rated recommendations, that have not yet been implemented, are detailed for Committee's scrutiny.

Action Due Recommendations

Development Control	Rec No. 9
Summary of Weakness / Recommendation	Risk Rating
Testing noted occasions where personal information had been left on planning documents published on the Council's website. We recommend that applications currently published on the Council's website are checked to ensure all the personal information has been redacted. Procedures should be amended to ensure that information is not placed on the website until it has been fully redacted and subjected to an independent check by a second officer.	Moderate Risk
Management Response/Action Details	Action Date
Four actions identified; 1. Amend procedure to reflect data protection requirements 2. Introduce weekly random checks 3. Await further information from the Government on data for planning 4. Introduce new automated IT system to redact documents	31/08/2018
Status Update Comments	Revised Date

Being Implemented Recommendations

ECINS Security Assessment	Rec No. 2
Summary of Weakness / Recommendation	Risk Rating
There were no IP restrictions or two-factor authentication (2FA) process in place for Ashfield DC user access to the e-Cins system. We recommend that the Council raises a formal feature request for the introduction of 2-factor authentication in future releases of the system, or looks to restrict access to an authorised IP range. An acceptable usage policy should be defined for accessing the system outside the Council's private network.	Moderate Risk
Management Response/Action Details	Action Date
Police objected to this during early discussions with the Council and IT. To address these officers will be required to remote desk top into the Council's IT and access E-cins from here. Training and signing a MOU will ensure all officers understand the requirement moving forwards. To liaise with system provider to establish if there is an audit trail of IP address (these should all be one IP address).	30/06/2018
Status Update Comments	Revised Date
Ecins have stated that it can be done from the users action logs, however when tested	

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this information was not available. The ECINS webpage whilst accessible to those that know the address is not accessible through any google search or similar.

The PCC hold the contract with the service supplier and pay for the system on behalf of the County. There is a countywide e-cins meeting with the programme manager (appointed by the OPCC) as well as local meetings between ADC and the programme manager and all audit recommendations have been raised.

ECINS Security Assessment	Rec No. 10
Summary of Weakness / Recommendation	**Risk Rating**
Current administrators of the system did not appear to have been sufficiently trained on the accessibility and whereabouts of security related reports that would need to be utilised for effective systems and security management. We recommend that management defines, documents and implements comprehensive security based training to all users granted organisation admin rights to allow them to effectively manage the security of the system and its users.	Moderate Risk
Management Response/Action Details	**Action Date**
This will be raised to the project lead (PCC office) as per audit recommendations for this to be included in training for persons with org admin rights. The e-cins lead for the Council will prepare documents with project lead for review and sign off.	30/09/2018
Status Update Comments	**Revised Date**
The PCC hold the contract with the service supplier and pay for the system on behalf of the County. There is a countywide e-cins meeting with the programme manager (appointed by the OPCC) as well as local meetings between ADC and the programme manager and all audit recommendations have been raised.	

ICT Performance Management	Rec No. 1
Summary of Weakness / Recommendation	**Risk Rating**
Despite commitment to performance management in the Councils latest Technology Strategy, we could not find any documented performance management metrics and goals to support this. Similarly, performance metrics for IT did not appear to be subject to annual review, or agreed or monitored by the Council. We recommend that Management defines performance management metrics for the IT service, and implements policies and procedures for monitoring and reporting compliance. Metrics, goals and targets should also be subject to annual review.	Moderate Risk
Management Response/Action Details	**Action Date**
There is a review of the ICT Helpdesk due shortly where performance metrics will be defined and agreed.	01/09/2018
Status Update Comments	**Revised Date**
We will ensure PIs are created and reported from within the new Helpdesk/Service Desk software we are hoping to shortly procure. After discussion with Gedling's ICT Manager we decided it would be best to wait for the software to be available. This is in case we are unable to produce the correct stats for PIs we have created.	29/03/2018

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ICT Performance Management	Rec No. 2
Summary of Weakness / Recommendation	Risk Rating
Reviews of the team's performance in relation to the resolution of incidents and service requests did not appear to comply with a formal schedule, and evidence of previous reviews could not be provided as the actions/discussions were not documented in minutes. We recommend that Management defines a schedule for reviewing performance of incident and request resolution times, and ensures any agreed actions are documented in minutes which are retained.	Moderate Risk
Management Response/Action Details	Action Date
There is a review of the ICT Helpdesk due shortly where performance metrics will be defined and agreed.	01/09/2018
Status Update Comments	Revised Date
We have had a demo of the Helpdesk/Service Desk software used by Gedling Borough Council, Sysaid. They demonstrated the reports that can be produced by the system and how they report their own Performance Indicators. We are currently creating a business plan to request the funds to purchase a system. We had looked at a number of other systems. One that looked excellent was called Footprints but the price was prohibitive. Once the new system is purchased we will configure it from the start to produce meaningful Performance Indicators.	29/03/2018

Pest Control	Rec No. 2
Summary of Weakness / Recommendation	Risk Rating
There was no reconciliation of expected pest control income to actual income received in the ledger. We recommend that a monthly reconciliation of expected pest control income to actual income received is completed, evidenced with the date and name of the compiling officer, and, subject to management scrutiny.	Moderate Risk
Management Response/Action Details	Action Date
Monthly reconciliations will be undertaken.	31/08/2018
Status Update Comments	Revised Date
	20/12/2018

Pest Control	Rec No. 3
Summary of Weakness / Recommendation	Risk Rating
The pest control stock held in the storeroom at the Council Offices was accessible to a number of officers. Hazardous chemicals were not kept in a secure area within the storeroom. We recommend that Management review the security and accountability for the pest control stock.	Moderate Risk

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Management Response/Action Details	Action Date
The stock will be moved to the Depot. The options for holding stock securely and ensuring accountability are being explored by management.	31/08/2018

Status Update Comments	Revised Date
	20/01/2019

Pest Control	Rec No. 4
Summary of Weakness / Recommendation	Risk Rating
There was no formal procedure for recording the usage of pest control stock, and both the receipt and issue of stock were not subject to check or authorisation. We also found stock control records to be inaccurate. We recommend that Management undertake a comprehensive review of the system of stock control for pest control supplies ensuring that appropriate controls are in place over the receipt, issue and check of stock which are supported by comprehensive procedural guidance.	Moderate Risk

Management Response/Action Details	Action Date
The system of stock control will be reviewed and new procedures will be introduced that control the issue, receipt and retention of stock; procedural notes will be drawn up to provide guidance. An independent stock check will be carried out on a quarterly basis.	30/10/2018

Status Update Comments	Revised Date
	30/11/2018

Pest Control	Rec No. 5
Summary of Weakness / Recommendation	Risk Rating
There was no control of the stock on the Pest Control Vans and the use of stock per job was not recorded. We recommend that the van stock is formally recorded noting batch numbers etc. to ensure the Council can trace the use of stock items to particular jobs for accountability and costing purposes.	Moderate Risk

Management Response/Action Details	Action Date
This will be introduced with the revised stock control system, as per recommendation 4.	31/10/2018

Status Update Comments	Revised Date
	31/12/2018

Pest Control	Rec No. 6
Summary of Weakness / Recommendation	Risk Rating
The Council had chemical waste stored in the back of an outbuilding at the Council offices and access was not limited to Pest Control Officers. We recommend that Management review the security, storage and disposal of chemical waste to ensure that it is stored and disposed of appropriately.	Moderate Risk

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Management Response/Action Details	Action Date
Chemical waste will be stored at the Depot and will be securely stored until disposal.	31/08/2018

Status Update Comments	Revised Date
	31/12/2018

Gas Safety	Rec No. 4

Summary of Weakness / Recommendation	Risk Rating
The Senior Operations Manager has concerns that the pay grade of the Senior Technical Officer (Gas) post would not attract and retain appropriately skilled and experienced applicants should the current post holder leave. We recommend that management complete a formal bench marking process to ascertain how the Senior Technical Officer (Gas) post compares with comparable organisations in terms of salary and duties. The results of the benchmarking should be discussed with the Directors and Corporate Leadership Team to ensure that adequate succession planning is in place.	Moderate Risk

Management Response/Action Details	Action Date
I am currently investigating similar posts within other Authority's and how the current Senior Technical Officer (Gas Compliance) role compares in terms of duties, responsibilities and remuneration etc. Based on the current service reviews and the repair and maintenance of the Council's gas assets/appliances in Public Buildings etc that currently fall under the Asset Management Section, I would consider that based on the specialist nature of these works, it would be prudent from a risk perspective for these to be transferred under the Senior Technical Officer (Gas Compliance), which in turn would impact on his current duties. Once sourced, an update will be provided to Paul Parkinson in the first instance to establish how this fits in with the broader service review and longer term succession planning.	30/06/2018

Status Update Comments	Revised Date
This post is part of a significant service review that will involve changes to IT, service delivery and restructures. The service review is underway but not likely to be completed for some time.	30/03/2019

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STATUS OF PREVIOUS AUDIT RECOMMENDATIONS

Recommendations Not Implemented

There were a number of Audit Recommendations that were issued and agreed prior to Ashfield District Council joining the Central Midlands Audit Partnership. One legacy recommendation remains outstanding relating to Ashfield Homes Ltd. This will continue to be monitored and details are provided below.

Ashfield Homes Ltd – Outstanding Recommendations

	Report	Recommendation	Responsible officer	Due date	Update
C	Housing Maintenance 15/16-10	The full review of the in-house Schedule of Rates is given an end target date, and progress is monitored and reported to SMT.	Responsive and Voids Maintenance Manager& Support Services Manager	31/03/19	A full programme is in place to complete the review of the schedule of rates. Progress of this will be monitored through Senior Management Team Update 16/11/2016 Potentially looking at buy off the shelf paperless system and therefore changing the system altogether. Update 01/02/2017 – No further updates. Any action has been put on hold as there is a service review underway. Update 10/07/2017 – The full review of in-house Schedule of Rates is now in progress. Update 10/07/18 - This recommendation is now tied in to a significant service review that will involve changes to IT, service delivery and restructures. As part of the service review both in-house and national Schedule of Rates are being considered.

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