



# Ashfield District Council – Audit Progress Report

Audit Committee: 16<sup>th</sup> December 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.

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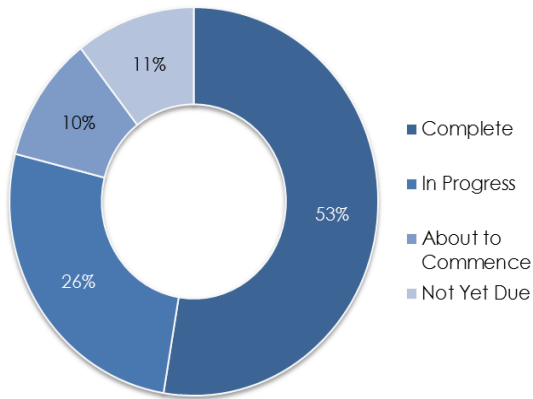
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# Ashfield District Council – Audit Progress Report

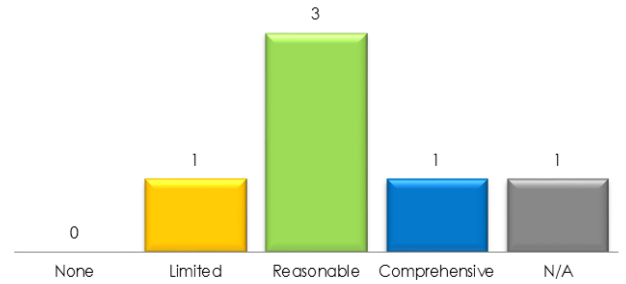
## AUDIT DASHBOARD

### Plan Progress



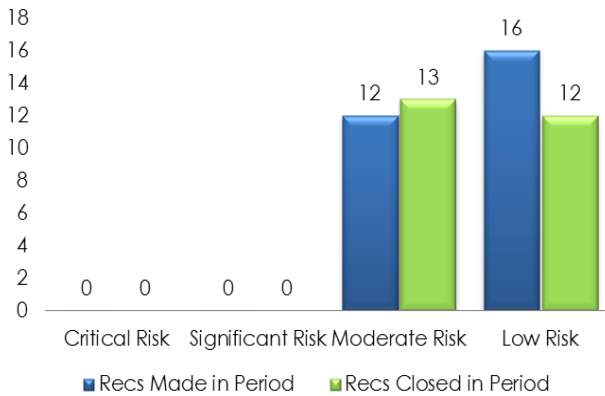
### Assurance Ratings

Control Assurance Ratings Issued During Period



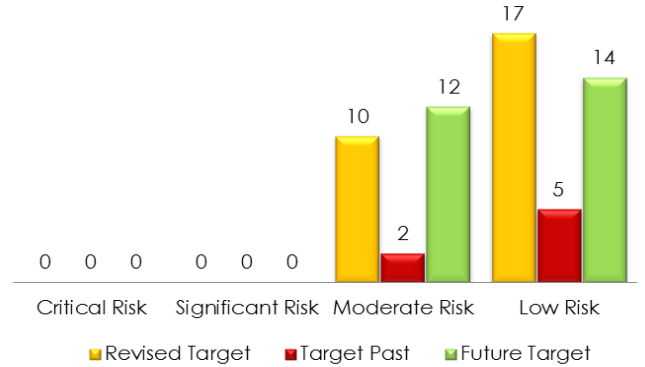
### Recommendations

Movement During Period



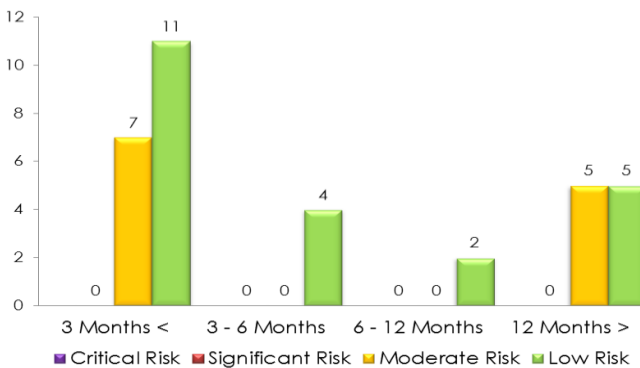
### Recommendations

Recommendations Currently Open



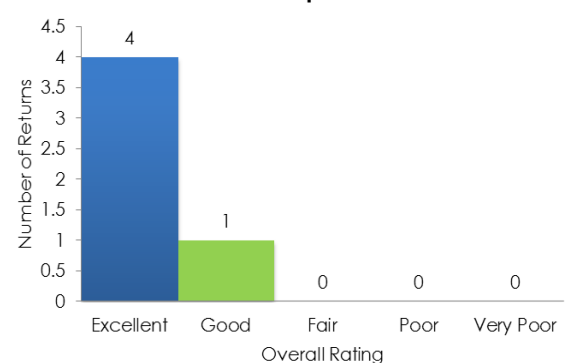
### Recommendations

Overdue Recommendations



### Customer Satisfaction

Returns Between April 19 & Dec 19



# Ashfield District Council – Audit Progress Report

## AUDIT PLAN

### Progress on Audit Assignments

The following table provides the Committee with information on how audit assignments were progressing as at 3<sup>rd</sup> December 2019.

2019-20 Jobs	Status	% Complete	Assurance Rating
Anti-Fraud & Corruption 2019-20	In Progress	90%	
Information Governance	Draft Report	95%	
Main Accounting Systems	Not Allocated	0%	
Creditors (Purchase Cards)	Not Allocated	0%	
IT Policy Compliance	Final Report	100%	Limited
Transformation Project Assurance	In Progress	30%	
Corporate Improvement/Transformation	In Progress	60%	
Data Quality & Performance Management	Final Report	100%	Reasonable
Procurement 2019-20	Final Report	100%	Reasonable
NDR 2019-20	Final Report	100%	Comprehensive
Customer Services/E-Payment	In Progress	70%	
People Management	Allocated	5%	
Anti-Social Behaviour	Final Report	100%	Reasonable
Fire Safety	Final Report	100%	Reasonable
Homelessness	Allocated	0%	
Door Access Control	Final Report	100%	Limited
B/Fwd Jobs	Status	% Complete	Assurance Rating
Anti-Fraud 2018-19	Final Report	100%	N/A
Universal Credit	Final Report	100%	Comprehensive
Commercial Property Management	Final Report	100%	Reasonable

### Audit Plan Changes

No changes to report.

# Ashfield District Council – Audit Progress Report

## AUDIT COVERAGE

### Completed Audit Assignments

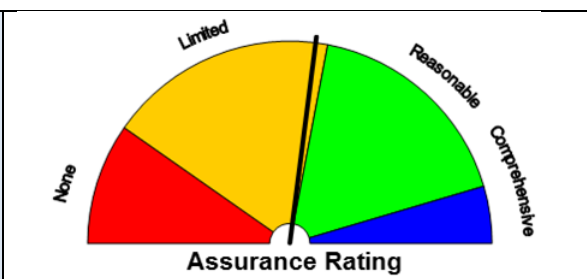
Between 19<sup>th</sup> September 2019 and 3<sup>rd</sup> December 2019, the following audit assignments have been finalised since the last progress update was given to the Audit Committee.

Audit Assignments Completed in Period	Assurance Rating	Recommendations Made				% Recs Closed
		Critical Risk	Significant Risk	Moderate Risk	Low Risk	
Door Access Control	Limited	0	0	4	4	50%
Procurement 2019-20	Reasonable	0	0	3	1	0%
NDR 2019-20	Comprehensive	0	0	0	3	67%
Anti-Social Behaviour	Reasonable	0	0	2	5	14%
Anti-Fraud 2018-19	N/A	0	0	2	0	0%
Data Quality and Performance Management	Reasonable	0	0	1	3	0%
<b>TOTALS</b>		<b>0</b>	<b>0</b>	<b>12</b>	<b>16</b>	<b>25%</b>

Control Objectives Examined	Controls Evaluated	Adequate Controls	Partial Controls	Weak Controls
To ensure that the processes and controls over the issue and management of employee and guest door access cards are operating effectively.	11	3	4	4
<b>TOTALS</b>	<b>11</b>	<b>3</b>	<b>4</b>	<b>4</b>

Summary of Weakness	Risk Rating	Agreed Action Date
There were limited procedure notes in place for employees to refer to when undertaking tasks associated with the creation and management of access cards in the Paxton Net 2 Access Control system.	Low Risk	30/11/2019
Inadequate processes were in place for the control and monitoring of temporary and visitor door access cards.	Moderate Risk	31/12/2019
Two temporary door access cards, stored at the Brook Street site, had not been disabled when not in use.	Low Risk	30/09/2019
The request and authorisation process for staff and volunteer door access cards was not controlled adequately. Testing identified that the required process for authorisation had not been followed but door access cards had been issued.	Moderate Risk	31/12/2019

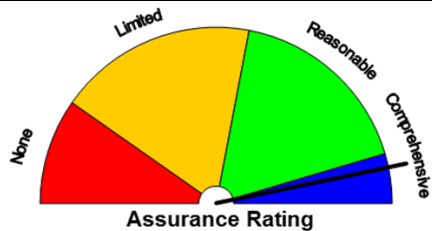



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Door access/staff ID cards of former employees were not returned to Asset Management for destruction.	Low Risk	31/12/2019
Department for Work & Pensions employees had access to the second floor of the Council Offices for which they had no business need.	Low Risk	30/09/2019
Access to the Paxton Net 2 Access Control system was not adequately restricted to only those officers with a genuine business need.	Moderate Risk	30/08/2019 Implemented
The gates and doors to the Depot were not secured on bank holidays and so members of the public could gain unauthorised access.	Moderate Risk	01/05/2019 Implemented

Procurement 2019-20	<p>The Assurance Rating pie chart is divided into four segments: 'None' (red, approximately 15%), 'Limited' (yellow, approximately 30%), 'Reasonable' (green, approximately 40%), and 'Comprehensive' (blue, approximately 15%). A needle points to the 'Reasonable' segment.</p>			
	Control Objectives Examined	Controls Evaluated	Adequate Controls	Partial Controls
There are processes in place to ensure that the procurement service is appropriately monitored and managed by the Council.	5	2	2	1
There are procedures in place to ensure that the procurement service is being delivered effectively.	6	5	1	0
The weaknesses identified in the 2017/18 Contracts Management audit have been addressed.	3	1	0	2
<b>TOTALS</b>	<b>14</b>	<b>8</b>	<b>3</b>	<b>3</b>
Summary of Weakness		Risk Rating	Agreed Action Date	
There was no formal contract in place between the Council and the provider of procurement services.		Moderate Risk	01/03/2020	
The Finance Team were unaware that there could be an annual charge from the procurement service provider and they were not consulted regarding the costs used in calculating the cashable savings charge.		Low Risk	01/12/2019	
The Contracts Register did not include all of the Council's contracts or all of the information required by the Local Government Transparency Code 2015. As such, it did not completely fulfil the purpose of a Contracts Register.		Moderate Risk	31/03/2020	
The Council were not publishing the required data for the contracts where invitations to tender over the value of £5,000 had been raised in the previous quarter, as required by the Local Government Transparency Code 2015.		Moderate Risk	31/03/2020	

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NDR 2019-20					
Control Objectives Examined	Controls Evaluated	Adequate Controls	Partial Controls	Weak Controls	
Non-Domestic Rate reliefs and exemptions are calculated and awarded correctly, ensuring that all appropriate documentation is retained as evidence of eligibility.	8	6	2	0	
The Non-Domestic Rate system is reconciled to the Valuation Office schedules.	3	1	2	0	
<b>TOTALS</b>	<b>11</b>	<b>7</b>	<b>4</b>	<b>0</b>	
Summary of Weakness		Risk Rating	Agreed Action Date		
The Discretionary Rate Relief Policy had not been reviewed since 2013.		Low Risk	31/12/2019		
There was no verification check by an independent officer of the amendments to Rateable Value on the Revenues system.		Low Risk	Risk Accepted		
The reconciliations between the Valuation Office schedules and the Revenues system were not being reviewed for accuracy and completeness by an independent officer.		Low Risk	Implemented		

Anti-Social Behaviour					
Control Objectives Examined	Controls Evaluated	Adequate Controls	Partial Controls	Weak Controls	
To ensure that cases have been recorded accurately and consistently and are complete.	4	1	2	1	
To ensure there is management review and monitoring of cases, both current and closed.	4	1	3	0	
To ensure that cases are closed on a timely basis, with a recorded outcome.	2	0	1	1	
<b>TOTALS</b>	<b>10</b>	<b>2</b>	<b>6</b>	<b>2</b>	

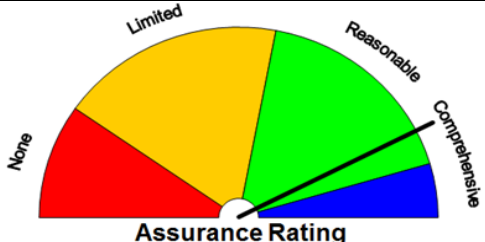
# Ashfield District Council – Audit Progress Report

Summary of Weakness	Risk Rating	Agreed Action Date
There were no formal procedural guidance notes in place which documented the entire Anti-Social Behaviour process, from initial contact to closing of the case.	Low Risk	31/12/2019
The case management spreadsheets included a large amount of personal and sensitive data, which was accessible to officers outside of the Anti-Social Behaviour team.	Moderate Risk	30/11/2019
Insufficient case notes were documented, impacting on the ability of third parties to review the actions taken.	Moderate Risk	31/12/2019
The set of Anti-Social Behaviour Performance Indicators in the Performance Information system were not in line with the new processes that have been implemented.	Low Risk	31/12/2019
Only a proportion of customers were surveyed and customers were unable to give anonymous responses to the customer satisfaction surveys, under the current and proposed surveying methods.	Low Risk	31/12/2019
Anti-Social Behaviour cases were not subject to management review and authorisation prior to being closed.	Low Risk	Implemented
The data in the Personal Case Management spreadsheets and E-CINS did not always correspond.	Low Risk	31/12/2019

<b>Anti-Fraud 2018-19</b>	Assurance Rating - Not Applicable	
Following the review of the Council's Anti-Fraud activities, CMAP considered the findings of the report to determine whether we can place reliance on them and make recommendations to improve the control environment.		
Summary of Weakness	Risk Rating	Agreed Action Date
The Anti-Fraud Sub-group had not met regularly for some months and the Baseline Assessment had not been completed. Therefore the review of the Council's Anti-Fraud measures could not be completed.	Moderate Risk	31/03/2020
The Council's use of the NFI and Data Matching exercises to identify fraud and error had been limited. We were unable to identify the Council's plans for further development in this area.	Moderate Risk	31/03/2020



# Ashfield District Council – Audit Progress Report

<h2>Data Quality and Performance Management</h2>	 <p style="text-align: center;"><b>Assurance Rating</b></p>			
Control Objectives Examined	Controls Evaluated	Adequate Controls	Partial Controls	Weak Controls
The Corporate Scorecard Performance Indicators are correctly calculated and input, monitored and challenged, where appropriate.	7	3	2	2
The Performance Board is operating effectively and the Data Quality Strategy is up to date.	3	2	1	0
<b>TOTALS</b>	<b>10</b>	<b>5</b>	<b>3</b>	<b>2</b>
Summary of Weakness		Risk Rating	Agreed Action Date	
Definitions and methodologies for calculation had not been agreed and documented for each of the Performance Indicators.	Low Risk	31/05/2020		
A service area could not evidence a Performance Indicator that was reported to Members for the 2018/19 outturn.	Low Risk	31/05/2020		
An independent, evidenced check of the calculation of Performance Indicators was not in place within each service area.	Low Risk	31/05/2020		
The Data Quality Strategy required updating and had not been formally approved by the Council.	Moderate Risk	30/04/2020		

# Ashfield District Council – Audit Progress Report

## RECOMMENDATION TRACKING

Final Report Date	Audit Assignments with Open Recommendations	Assurance Rating	Recommendations Open		
			Action Due	Being Implemented	Future Action
31-Oct-16	Main Accounting (MTFP)	Reasonable	0	1	0
02-Aug-17	Responsive Maintenance/Voids	Comprehensive	0	2	0
11-Jan-18	Anti-Fraud & Corruption	Reasonable	0	1	0
09-Mar-18	Gas Safety 2017-18	Reasonable	0	1	0
27-Mar-18	Rent Arrears	Comprehensive	0	1	0
28-Mar-18	ECINS Security Assessment	Limited	0	3	0
24-Apr-18	ICT Performance Management	Reasonable	0	2	0
22-Jun-18	Health & Safety	Comprehensive	0	1	0
03-Jan-19	Waste Management/ Whitespace	Reasonable	0	2	0
10-Jan-19	Depot Investigation	Limited	0	7	1
30-Jan-19	Licensing	Reasonable	0	0	1
14-Feb-19	Risk Registers	Reasonable	2	3	0
12-Mar-19	Treasury Management & Banking	Reasonable	0	1	1
29-Mar-19	Safeguarding	Reasonable	0	1	0
25-Jun-19	Commercial Property Management	Reasonable	0	1	0
16-Aug-19	Fire Safety	Reasonable	0	0	3
18-Sep-19	IT Policy Compliance	Limited	2	0	2
24-Sep-19	Door Access Control	Limited	1	0	3
09-Oct-19	Procurement 2019-20	Reasonable	1	0	3
25-Nov-19	NDR 2019-20	Comprehensive	0	0	1
29-Nov-19	Anti-Social Behaviour	Reasonable	1	0	5
29-Nov-19	Anti-Fraud 2018-19	N/A	0	0	2
03-Dec-19	Data Quality & Performance Management	Reasonable	0	0	4
		<b>TOTALS</b>	<b>7</b>	<b>27</b>	<b>26</b>

**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.

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Audit Assignments with Recommendations Due	Action Due			Being Implemented		
	Significant Risk	Moderate Risk	Low Risk	Significant Risk	Moderate Risk	Low Risk
Main Accounting (MTFP)	0	0	0	0	0	1
Responsive Maintenance/Voids	0	0	0	0	0	2
Anti-Fraud & Corruption	0	0	0	0	0	1
Gas Safety 2017-18	0	0	0	0	1	0
Rent Arrears	0	0	0	0	0	1
ECINS Security Assessment	0	0	0	0	2	1
ICT Performance Management	0	0	0	0	2	0
Health & Safety	0	0	0	0	0	1
Waste Management/Whitespace	0	0	0	0	0	2
Depot Investigation	0	0	0	0	3	4
Risk Registers	0	0	2	0	2	1
Treasury Management & Banking	0	0	0	0	0	1
Safeguarding	0	0	0	0	0	1
Commercial Property Management	0	0	0	0	0	1
IT Policy Compliance	0	1	1	0	0	0
Door Access Control	0	0	1	0	0	0
Procurement 2019-20	0	0	1	0	0	0
Anti-Social Behaviour	0	1	0	0	0	0
<b>TOTALS</b>	<b>0</b>	<b>2</b>	<b>5</b>	<b>0</b>	<b>10</b>	<b>17</b>

## Highlighted Recommendations

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

### Action Due

Anti-Social Behaviour	Rec No. 2
Summary of Weakness / Recommendation	Risk Rating
The case management spreadsheets included a large amount of personal and sensitive data, which was accessible to officers outside of the Anti-Social Behaviour team. We recommend that the data in the spreadsheets is minimised and access is restricted to only those employees with a business need to view the Anti-Social Behaviour records. In addition, the list of employees with access should be reviewed periodically by Management to ensure necessary changes are made promptly.	<b>Moderate Risk</b>
Management Response/Action Details	Action Date
Speak with IT regarding restricting Community Protection Data.	30/11/2019
Status Update Comments	Revised Date

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IT Policy Compliance	Rec No. 7
Summary of Weakness / Recommendation	Risk Rating
<p>A significant amount of duplicate files were found across the S:\ drive (totalling over 150 GB of data), raising concerns around departments housekeeping, records management and filing structures.</p> <p>We recommend that management issues routine duplicate file reports to departmental managers and ensures departments are reminded of their responsibilities for establishing routine housekeeping, controlled filing structures and appropriate records management processes.</p>	<b>Moderate Risk</b>
Management Response/Action Details	Action Date
<p>We will go through a process of reminding managers of their responsibilities and investigate software options to provide duplicate file reports and implement if practical. We have recently implemented the new 'dedupe' facility on the main file server following its migration to a later operating system. This removes space taken up by identical blocks of data (rather than just looking at duplicate files) and freed up 400gb of space.</p>	01/11/2019
Status Update Comments	Revised Date

## Being Implemented Recommendations

Gas Safety	Rec No. 4
Summary of Weakness / Recommendation	Risk Rating
<p>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.</p> <p>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.</p>	<b>Moderate Risk</b>
Management Response/Action Details	Action Date
<p>I am currently investigating similar posts within other Authorities and how the current Senior Technical Officer (Gas Compliance) role compares in terms of duties, responsibilities and remuneration etc.</p> <p>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.</p> <p>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.</p>	30/06/2018
Status Update Comments	Revised Date
<p>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.</p> <p>The Job Evaluation process is now coming to a conclusion, it is anticipated that the gas roles responsibility and high level of specialism will be reflected in the salary grading.</p>	31/03/2020

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ECINS Security Assessment	Rec No. 2
Summary of Weakness / Recommendation	Risk Rating
<p>There were no IP restrictions or two-factor authentication (2FA) process in place for Ashfield DC user access to the e-Cins system.</p> <p>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.</p>	<b>Moderate Risk</b>
Management Response/Action Details	Action Date
<p>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 Ecins 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).</p>	30/06/2018
Status Update Comments	Revised Date
<p>Ecins have stated that it can be done from the users action logs, however when tested 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.</p> <p>The PCC hold the contract with the service supplier and pay for the system on behalf of the County. There is a countywide Ecins 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.</p> <p>With regards to two factor authentication, whilst recommended as best practice for remote access/Cloud systems TFA also presents draw back in terms of immediate access. Other organisations within the Notts programme have also raised the same issue but have accepted the risk in light of this fact and have instead chosen to focus on developing internal user policies that offer assurance around use of the system by staff to offset the risks. ADC will do the same and is working with Nottingham City Council, which is developing a set of conventions.</p>	30/10/2019

ECINS Security Assessment	Rec No. 10
Summary of Weakness / Recommendation	Risk Rating
<p>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.</p> <p>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.</p>	<b>Moderate Risk</b>
Management Response/Action Details	Action Date
<p>This will be raised to the project lead (PCC office) as per audit recommendations for this to be included in training for persons with organisation admin rights. The Ecins lead for the Council will prepare documents with project lead for review and sign off.</p>	30/09/2018
Status Update Comments	Revised Date
<p>The PCC hold the contract with the service supplier and pay for the system on behalf of the County. There is a countywide Ecins 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.</p> <p>ECINS does provide reporting that can highlight the volume of access by users in terms of when it was last accessed, by who, how much data they have added to the system etc. It would be up to ADC to set regulations and conventions around what policies</p>	30/10/2019

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they would like to see enforced against this data, e.g. users who have not logged on for thirty days or more get access suspended. These functions are all available through the stats and lists function of ECINS.

Nottingham City Council are developing a number of guidelines/conventions and best practice approaches which upon completion will be shared across the programme. The Ecins Manager is happy to discuss at the next local delivery group what might be a good approach at ADC. The Ecins Manager is in the process of finalising an organisational best practice guide.

The training provided by the programme at present is basic user training reflecting the agreed usage conventions for the system across the county (now echoed across the east midlands). The idea for more advanced organisation admin training is a good one and something which the Ecins manager is looking into.

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.	<b>Moderate Risk</b>
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.	
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
This action will fall in line with the new service desk application.	29/11/2019

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.	<b>Moderate Risk</b>
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.	
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
This action will fall in line with the new service desk application.	29/11/2019

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Depot Investigation	Rec No. 1
Summary of Weakness / Recommendation	Risk Rating
<p>The Zeus time recording system was not being used fully and consistently across the Service.</p> <p>We recommend that Management ensure that employee time is recorded accurately, fully and consistently. Management should perform adequate checks to ensure time recording systems are being used as expected and hold staff to account where appropriate. Training should be given to staff where required and supported by procedural guidance notes.</p>	Moderate Risk
Management Response/Action Details	Action Date
Review of time recording systems and policy. Training and reminder messages for managers and officers. Introduce spot checks.	30/09/2019
Status Update Comments	Revised Date
Policy has been reviewed and circulated to trade unions. Training is still to be finalised. Due to other commitments, deadline needs to be extended to 31/12/2019.	31/12/2019

Depot Investigation	Rec No. 3
Summary of Weakness / Recommendation	Risk Rating
<p>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.</p> <p>We recommend that the all Purchase Card holders are reminded of the corporate policy and their personal responsibilities in relation to holding a card. Management should take appropriate action where instances of misuse are found.</p>	Moderate Risk
Management Response/Action Details	Action Date
Carry out a review of the policy and procedure and then roll out to officers through the provision of information and training.	31/10/2019
Status Update Comments	Revised Date
Policy to be reviewed and training/information provided to relevant Officers by 31/10/19. Due to other commitments deadline will need to be extended until 31/12/2019.	31/12/2019

Depot Investigation	Rec No. 4
Summary of Weakness / Recommendation	Risk Rating
<p>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.</p> <p>We recommend that corporate guidance is provided to Card holders which detail how they should be authorising and recording card purchases and the requirements for supporting information retention. The use of Purchase cards should be subject to regular Management oversight.</p>	Moderate Risk
Management Response/Action Details	Action Date
Carry out a review of the policy and procedure and then roll out to officers through the provision of information and training. The revised policy will include a process for ensuring management oversight.	31/10/2019
Status Update Comments	Revised Date
Due to other commitments, the deadline will need to be extended to 31/12/2019.	31/12/2019

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Risk Registers	Rec No. 1
Summary of Weakness / Recommendation	Risk Rating
<p>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.</p> <p>We recommend that the Corporate Leadership Team and Audit Committee review the Council's corporate risks in accordance with the quarterly time frequency stipulated within the Corporate Risk Management Strategy and Process document. Regular review and monitoring of risks is fundamental to embedding a risk management framework along with a commitment to ensuring the risk process is continuous and high-profile.</p>	<b>Moderate Risk</b>
Management Response/Action Details	Action Date
Agree to ensure quarterly review of corporate risks at CLT – update CLT tracker. Discussed with Director of Legal and Governance and Monitoring Officer more appropriate to review corporate risk twice a year at Audit Committee.	30/09/2019
Status Update Comments	Revised Date
There has been liaison with secretaries to schedule a quarterly tracker for discussion of risk at CLT. After deliberation this has now been added to the tracker. It has been agreed that the next meeting at CLT to discuss this will be in October rather than September so we can consider fully the impact of the new Corporate Plan (being agreed at Cabinet next week) upon the corporate risk register. The intention is to then go to Audit Committee in December rather than this month. Risk was last reported to Audit Committee on 11th March.	31/12/2019

Risk Registers	Rec No. 3
Summary of Weakness / Recommendation	Risk Rating
<p>The Council had not formally considered and documented its risk appetite.</p> <p>We recommend that the Council formally assesses and documents its risk appetite as soon as practically possible. As a core consideration of the Council's risk management approach, formally documenting its risk appetite could help the Council to make informed decisions, achieve its goals and support sustainability. We recommend that the Council formally assesses and documents its risk appetite as soon as practically possible. As a core consideration of the Council's risk management approach, formally documenting its risk appetite could help the Council to make informed decisions, achieve its goals and support sustainability.</p>	<b>Moderate Risk</b>
Management Response/Action Details	Action Date
Risk appetite has now been assessed for all corporate and service level risks and incorporated into reports. To continue this approach for Audit Committee reporting.	30/09/2019
Status Update Comments	Revised Date
The analysis of the risk appetite has been prepared on a service by service area basis. This was also completed for our corporate risks last October and now in place for all the service areas. Action date revised to January 2020 to allow time to consider whether the requirements set out in the strategy continue to meet the Council's needs.	31/01/2020



# Ashfield District Council – Audit Progress Report

## 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
<b>C</b> 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	31/03/20	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 10/07/2018 - 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. Update 28/06/2019 – The Schedule of Rates review programme stalled when the Officer allocated this work left for another department. An Administration Officer, assisted by a Technical Officer, has since picked up a lot of this work. Progress has started to increase and IT orders are being placed.