central midlands audit partnership

Ashfield District Council – Audit Progress Report

Audit Committee: 30 November 2020

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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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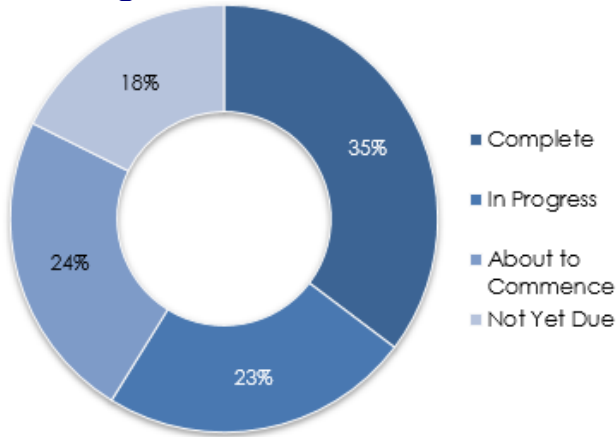Tel. 01332 643281
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Providing Excellent Audit Services in the Public Sector

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AUDIT DASHBOARD

Plan Progress

- Complete 35%
- In Progress 23%
- About to Commence 24%
- Not Yet Due 18%

Assurance Ratings

Control Assurance Ratings Issued During Period

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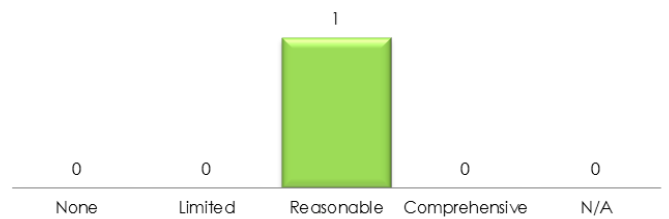
Recommendations

Movement During Period

	Critical Risk	Significant Risk	Moderate Risk	Low Risk
Recs Made in Period	0	0	0	5
Recs Closed in Period	0	0	1	4
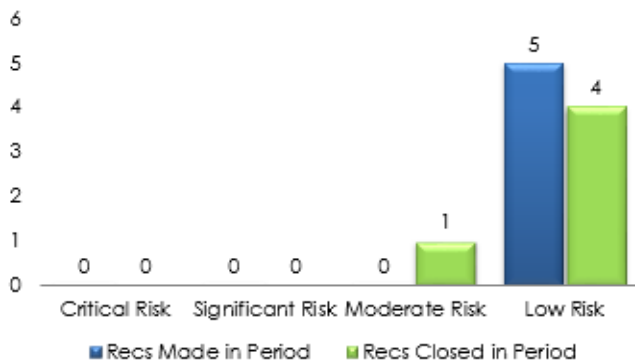
Recommendations

Recommendations Currently Open

	Critical Risk	Significant Risk	Moderate Risk	Low Risk
Revised Target	0	0	24	21
Target Past	0	0	3	4
Future Target	0	0	2	8
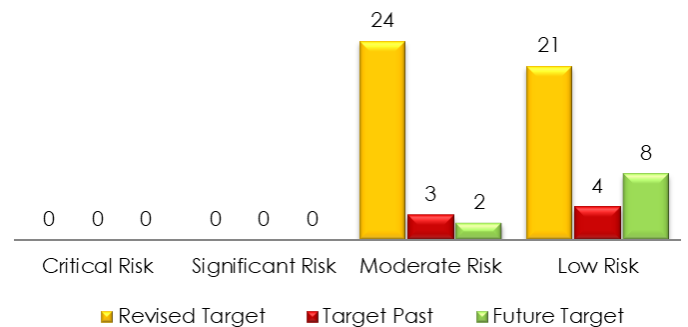
Recommendations

Overdue Recommendations

	3 Months <	3 - 6 Months	6 - 12 Months	12 Months >
Critical Risk	0	0	0	0
Moderate Risk	6	5	8	8
Low Risk	5	9	4	7
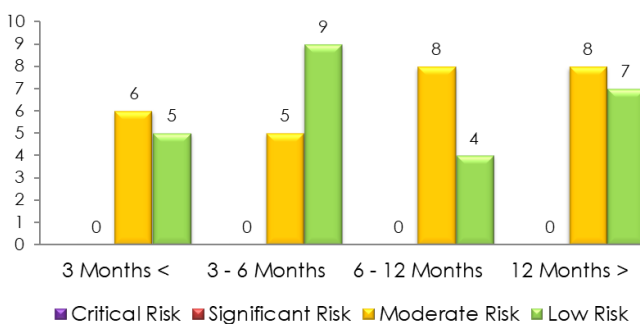
Customer Satisfaction

Returns Between Jan 2020 & Oct 2020

Overall Rating	Excellent	Good	Fair	Poor	Very Poor
Number of Returns	2	2	0	0	0
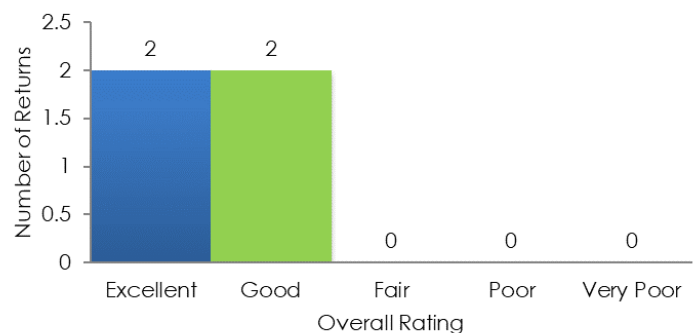
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AUDIT PLAN

Progress on Audit Assignments

The following table provides the Committee with information on how audit assignments were progressing as at 17 November 2020.

2020-21 Jobs	Status	% Complete	Assurance Rating
Management of Fraud Risk	Allocated	10%	
Governance – Covid-19 recovery	Not Allocated	0%	
Teleworking Security	Allocated	0%	
Risk Management 20-21	In Progress	20%	
Contracts Register	Allocated	0%	
Procurement	Not Allocated	0%	
People Management	Not Allocated	0%	
Business Support Grants	In Progress	75%	
Financial Health & Resilience	Allocated	5%	
Complex Case Work	In Progress	80%	
Disabled Facilities Grants	Final Report	100%	Reasonable
Rent Control	Final Report	100%	Reasonable
B/Fwd Jobs	Status	% Complete	Assurance Rating
Medium Term Financial Plan	Final Report	100%	Reasonable
Creditors 2019-20	Final Report	100%	Comprehensive
Anti-Fraud & Corruption 2019-20	Final Report	100%	Reasonable
Digital Transformation	Final Report	100%	Reasonable
Transformation Project Assurance	In Progress	75%	

Audit Plan Changes

None to report.

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AUDIT COVERAGE

Completed Audit Assignments

Between 6 October and 17 November 2020, the following audit assignment has 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	
Disabled Facilities Grants	Reasonable	0	0	0	5	60%
TOTALS		**0**	**0**	**0**	**5**	**60%**

Disabled Facilities Grants

Assurance Rating

Control Objectives Examined	Controls Evaluated	Adequate Controls	Partial Controls	Weak Controls
The service will have appropriate controls in place to ensure that the funds are only used for appropriate expenditure in accordance with the Disabled Facilities funding requirements.	4	3	1	0
The service had appropriate procedures in place to deter, prevent and detect fraud.	4	1	3	0
TOTALS	**8**	**4**	**4**	**0**

Summary of Weakness	Risk Rating	Agreed Action Date
The Aids and Adaptations Policy allowed the Council to pay grant to the applicant, rather than the contractor: this was not aligned with the contractual arrangement entered into between the Council and the contractor.	Low Risk	31/03/2021
An approved list of contractors was used to request tenders/quotes for works under £25,000 without evidence that this procedure had been granted dispensation from the Contract Procedure Rules.	Low Risk	31/12/2020
The contractors on the approved list were not approached for quotations on a rotational basis, nor were the reasons to support contractor selection sufficiently evidenced. The approved list contained contractors not willing and able to undertake a range of Disabled Facilities Grant works.	Low Risk	Implemented

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The Disabled Facilities Grants page of the Council's website did not deter applicants from making false declarations in order to obtain grants fraudulently.	Low Risk	Implemented
Formal instructions had not been provided by the service's management on measures the Disabled Facilities Grants Team should take to safeguard themselves and others against the risk of COVID-19 when visiting client's properties.	Low Risk	Implemented

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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	1	1	0
10-Jan-19	Depot Investigation	Limited	0	6	0
27-Mar-18	Rent Arrears	Comprehensive	0	1	0
24-Apr-18	ICT Performance Management	Reasonable	0	2	0
22-Jun-18	Health & Safety	Comprehensive	0	1	0
11-Jan-18	Anti-Fraud & Corruption	Reasonable	0	1	0
16-Aug-19	Fire Safety	Reasonable	0	1	0
28-Mar-18	ECINS Security Assessment	Limited	0	2	0
12-Mar-19	Treasury Management & Banking Services	Reasonable	0	1	0
03-Dec-19	Data Quality & Performance Management	Reasonable	0	4	0
29-Nov-19	Anti-Social Behaviour	Reasonable	0	4	0
09-Oct-19	Procurement 2019-20	Reasonable	0	2	0
29-Nov-19	Anti-Fraud	N/A	0	2	0
31-Jan-20	Information Governance	Reasonable	0	4	0
16-Mar-20	Homelessness	Reasonable	0	7	0
18-Mar-20	Customer Services - E-Payments	Comprehensive	1	0	0
30-Apr-20	Creditors 2019-20	Comprehensive	0	2	0
27-May-20	Medium Term Financial Plan	Reasonable	0	0	6
08-Jul-20	Anti-Fraud & Corruption 2019-20	Reasonable	1	1	2
09-Jul-20	Digital Transformation	Reasonable	4	2	0
27-Jul-20	Rent Control	Reasonable	0	1	0
16-Nov-20	Disabled Facilities Grants	Reasonable	0	0	2
		TOTALS	**7**	**45**	**10**

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
Risk Registers	0	0	1	0	1	0
Depot Investigation	0	0	0	0	4	2
Rent Arrears	0	0	0	0	0	1
ICT Performance Management	0	0	0	0	2	0
Health & Safety	0	0	0	0	0	1
Anti-Fraud & Corruption	0	0	0	0	0	1
Fire Safety	0	0	0	0	1	0
ECINS Security Assessment	0	0	0	0	2	0
Treasury Management & Banking Services	0	0	0	0	0	1
Data Quality & Performance Management	0	0	0	0	1	3
Anti-Social Behaviour	0	0	0	0	1	3
Procurement 2019-20	0	0	0	0	2	0
Anti-Fraud	0	0	0	0	2	0
Information Governance	0	0	0	0	3	1
Homelessness	0	0	0	0	2	5
Customer Services - E-Payments	0	0	1	0	0	0
Creditors 2019-20	0	0	0	0	0	2
Anti-Fraud & Corruption 2019-20	0	1	0	0	0	1
Digital Transformation	0	2	2	0	2	0
Rent Control	0	0	0	0	1	0
TOTALS	**0**	**3**	**4**	**0**	**24**	**21**

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Highlighted Recommendations

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

Being Implemented Recommendations

Data Quality & Performance Management	Rec No. 4
Summary of Weakness / Recommendation	Risk Rating
The Data Quality Strategy required updating and had not been formally approved by the Council. We recommend that the Data Quality Strategy is reviewed to ensure it is up to date specifically with current processes and organisational structure. The updated strategy should be approved in accordance with the Council's Constitution.	Moderate Risk
Management Response/Action Details	Action Date
The strategy will be reviewed and presented for approval.	30/04/2020
Status Update Comments	Revised Date
We have successfully recruited to a Business Improvement Lead position in the last month; this role will lead effective delivery of our performance management framework. This action will be deferred to December 2020 to enable us to not only update the strategy but also make significant changes in alignment with our digital transformation programme.	31/12/2020

Information Governance	Rec No. 2
Summary of Weakness / Recommendation	Risk Rating
Not all Council employees had undertaken the required GDPR e-learning training. We recommend that the Council actively promote the mandatory requirement for all employees (including Managers) to complete the GDPR training (including refresher training). Where training has not been completed, the Council should actively pursue employees. Where necessary, the Council should consider implementing a regime of escalation to Senior Officers, for those employees who continually fail to undertake and complete the training.	Moderate Risk
Management Response/Action Details	Action Date
All GDPR training and its frequency is to be reviewed to include a mixture of e-learning and face to face. Once this programme is finalised and being rolled out, a process will be put in place to ensure failure to complete the training is escalated to managers/directors.	30/06/2020
Status Update Comments	Revised Date
Unfortunately, due to staff absence and COVID, we have not been able to complete the action in line with the initial timeframe. Action date revised to 31 October 2020.	31/10/2020

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Information Governance	Rec No. 3
Summary of Weakness / Recommendation	Risk Rating
Data Protection Impact Assessments had been completed but had not been subject to review or sign off by the Data Protection Officer, as per the Councils guidance. We recommend that Council officers are adequately trained and reminded, at periodic intervals, of the need to complete a DPIA when undertaking any projects which involve the processing of personal data. Management should consider incorporating the completion of DPIAs into a project checklist as part of key project documents. Then, as per the Council's guidance on DPIAs, on completion, consultation should be undertaken with the Council's Data Protection Officer. The DPIA should be signed off by the Data Protection Officer to evidence that a consultation and comprehensive review has taken place.	Moderate Risk
Management Response/Action Details	Action Date
All GDPR training and its frequency is to be reviewed to include a mixture of e-learning and face to face. Training and guidance specifically in relation to DPIAs will be reviewed and developed to include checklists as appropriate. Interim arrangements have been put in place regarding completion and sign off of DPIAs. This will be publicised on Message of the Day.	30/06/2020
Status Update Comments	Revised Date
Unfortunately, due to staff absence and COVID, we have not been able to complete the action in line with the initial timeframe. Work has commenced in relation to the action including an interim approach to DPIAs. One of the Senior Solicitors has also attended an external training session to specifically assist us in improving our approach to DPIA's. The work on this recommendation has progressed but is not fully complete. Revised documents and guidance will be published on the intranet shortly. Proposed training slides have been drafted and training arrangements are being discussed. Revised action date to be provided.	31/10/2020

Information Governance	Rec No. 4
Summary of Weakness / Recommendation	Risk Rating
Sensitive, personal data was being stored in locations which were not suitably restricted to only those officers with a genuine business need to access such information. We recommend that management take appropriate action to ensure that all personal, sensitive data is secured in files, within restrictive sub-folders, with access limited to only those officers who have a genuine business need to access such information.	Moderate Risk
Management Response/Action Details	Action Date
The IT Security Policy Framework is under review. As part of this review we will ensure it is updated to take account of GDPR requirements. Specifically, we will introduce the following measures to assist with ensuring access to data is suitably restricted to only those officers with a genuine business need to access such information: - Starters/Transfers/Leavers E-Form – to be completed by the Section Manager. This form will identify access rights of starters, amendments for staff transferring internally and identify when staff leave the Council. This will be used in conjunction/cross-references with the report received from HR on a quarterly basis. - E-Form for completion by Managers/Directors for folder access changes.	30/06/2020

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- Introduction of new file structure guidelines and cascade through ELT/ALT, DMTs and MOD.
- Provision of Group Access Permission lists on a quarterly basis to Service Managers for checking and confirmation/amendment. IT to meet with individual Managers to confirm, amend and clarify what is required of Managers as part of this new process.

Status Update Comments	Revised Date
Action on hold due to Covid-19.	30/09/2020

Homelessness	Rec No. 2

Summary of Weakness / Recommendation	Risk Rating
Testing noted two occasions where the Council had not retained evidence of the documentation checked that demonstrated the applicant met the eligibility criteria regarding citizenship and residency and was therefore eligible for assistance. We recommend that the Council retains evidence of the documentation checks undertaken which demonstrate the applicant is eligible for assistance on the grounds of citizenship and residency.	Moderate Risk

Management Response/Action Details	Action Date
HCLIC to be reviewed to see if it is possible to include a checklist so that decisions are not made until each section is complete. New Senior Officer is being recruited and will intensively manage caseloads of officers.	30/06/2020

Status Update Comments	Revised Date
Case management now via online HCLIC system rather than being paper based. System requires sections to be completed before proceeding to next section. Options for checklist to be discussed with Engagement and Development Officer at update meeting 8/7/2020.	31/08/2020

Homelessness	Rec No. 8

Summary of Weakness / Recommendation	Risk Rating
Review of the Personalised Housing Plans found two plans which did not include any actions for the Council to undertake. We recommend that actions to be taken by the applicant and the Council to assist applicants to prevent homelessness are recorded on the Personalised Housing Plan and where there are no actions for either party, this should be noted.	Moderate Risk

Management Response/Action Details	Action Date
The Development Officer is looking at the processes and procedures in respect of case management to ensure they are fit for purpose when managing cases online. The Team are aware of the need to manage cases in future through HCLIC. HCLIC to be reviewed to see if it is possible to include a checklist so that decisions are not made until each section is complete. New Senior Officer is being recruited and will intensively manage caseloads of officers. Reminder sent to officers. Further training has been arranged. More intensive case management to be conducted by new Senior Early Intervention Officer.	30/06/2020

Status Update Comments	Revised Date
Online PHP forms are now used in place of paper forms. The form has to be completed and includes regular prompts. The new form will be accessible by the new Senior officer whose role it will be to monitor and review case files.	31/08/2020

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Anti-Social Behaviour	Rec No. 3
Summary of Weakness / Recommendation	Risk Rating
Insufficient case notes were documented, impacting on the ability of third parties to review the actions taken. We recommend that Management follow up the issue of new guidance by reviewing each officer's documentation and provide training if required.	Moderate Risk
Management Response/Action Details	Action Date
We acknowledge that case notes have been minimal at times with no Clear actions on next steps of the case. We acknowledge that some cases have not been changed to INACTIVE on ECINS and achieved when closed. ECINS best practice guide is now in place and is required to be followed by officers within the ASB Team. Process now implemented and will be included in the wider procedure manual which is in progress. Monthly audit in place but has not been fully completed.	31/12/2019
Status Update Comments	Revised Date
A number of Training events took place for all team members last year and 1-1, case supervision, sampling of closed cases taking place has highlighted training required. A training plan is also in place with has an evidence log to demonstrate competency which officers are required to keep up to date. This has been rolled out for the team.	31/10/2020

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 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).	30/06/2018
Status Update Comments	Revised Date
The Council has requested the introduction of 2-factor authentication and/or restricts to an authorised IP range but this was not implemented. The E-cins access request form is on the intranet and the terms and conditions on the second screen highlights the requirements for accessing the system which MUST only be made through Council provided equipment or remote desktop working. The supplier has been asked to provide a report that evidences that only Council approved access has been used.	31/12/2020

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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 organisation admin rights. The Ecins 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 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. 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 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. An appropriate training programme has been requested from the supplier.	31/12/2020

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**
This action will fall in line with the new service desk application. Action on hold due to COVID-19.	29/01/2021

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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
This action will fall in line with the new service desk application. Action on hold due to COVID-19.	29/01/2021

Risk Registers	Rec No. 3
Summary of Weakness / Recommendation	Risk Rating
The Council had not formally considered and documented its risk appetite. 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.	Moderate Risk
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
Following consideration by our new Business Improvement Lead, we have determined it would be more beneficial to develop a separate risk appetite framework that defines how much risk the Council is prepared to accept and tolerate for strategic/corporate, operational, projects etc. We will draft a robust risk appetite framework for CLT consideration which will encompass Strategic Risks, Operational Risks, Information Technology, Fraud and Corruption, Compliance, Information Management. Our aim is to present this to CLT by early December so it can be reported to the next Audit Committee thereafter.	28/02/2021

Depot Investigation	Rec No. 1
Summary of Weakness / Recommendation	Risk Rating
The Zeus time recording system was not being used fully and consistently across the Service. 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.	Moderate Risk

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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.	31/10/2020

Depot Investigation	Rec No. 2
Summary of Weakness / Recommendation	Risk Rating
Management and staff were not always adhering to the Council's Leave Policy with meeting requests being used to request and approve leave. We recommend that Management ensure they are complying with the Councils Leave Policy and use the official process to authorise and record leave. After the year end, a sample of leave records should be examined by Management, independently of authorising Managers, to check for accuracy and review the appropriateness of records maintained.	Moderate Risk

Management Response/Action Details	Action Date
Review policy. Implementation of electronic leave request and approval system through MyView. Training and reminder messages for managers and officers. Introduce sample checks	01/04/2020

Status Update Comments	Revised Date
Policy has been reviewed and circulated to trade unions. Training is still to be undertaken. This has been put on hold due to retirement of the System Administrator and COVID-19. MyView is being rolled out to all Services, this is behind schedule due to COVID-19 however the roll out has recommenced using a virtual platform for the training and assistance.	31/07/2021

Depot Investigation	Rec No. 3
Summary of Weakness / Recommendation	Risk Rating
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. We recommend that 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.	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
The use of Purchase Cards is currently under review and restrictions are being placed on cards aligned to the specific nature of services provided. Policy will be revised and training provided in accordance with the revised Policy by no later than 30 November 2020.	30/11/2020

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Depot Investigation	Rec No. 4
Summary of Weakness / Recommendation	**Risk Rating**
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. 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.	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**
The use of Purchase Cards is currently under review and restrictions are being placed on cards aligned to the specific nature of services provided. Policy will be revised and training provided in accordance with the revised Policy by no later than 30 November 2020.	30/11/2020

Anti-Fraud	Rec No. 1
Summary of Weakness / Recommendation	**Risk Rating**
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. We recommend that the Service Manager, Revenues & Benefits, resumes the Anti-fraud Sub-group meetings with a priority action to complete the Baseline Assessment. This will enable the group to compare the Council's anti-fraud activities with good practice in each service area and produce a development plan. Regular updates should then be provided to Management, the Anti-Fraud Group and the Audit Committee.	Moderate Risk
Management Response/Action Details	**Action Date**
Data-matching Sub-Group Meetings will resume and will report on its actions to the main Anti-Fraud Officer Working Group.	31/03/2020
Status Update Comments	**Revised Date**
Action on hold due to COVID-19.	30/09/2020

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Anti-Fraud	Rec No. 2
Summary of Weakness / Recommendation	Risk Rating
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. We recommend that the Service Manager, Revenues & Benefits, evaluates the current NFI and Data Matching provision within the Council and explores results of the NFI and Data Matching exercises to determine which of the matches should be pursued and appropriately resourced. The Service Manager, Revenues & Benefits should also evaluate the suggested further actions in the Anti-Fraud Review and make appropriate recommendations to the Anti-Fraud Group in order to develop and embed an anti-fraud culture within the Council.	Moderate Risk
Management Response/Action Details	Action Date
The Council is considering its current arrangements and will review these in light of best practice in order to develop an action plan designed to embed an anti-fraud culture within the Council including carrying out NFI and data matching exercises.	31/03/2020
Status Update Comments	Revised Date
Action on hold due to COVID-19.	30/09/2020

Procurement	Rec No. 3
Summary of Weakness / Recommendation	Risk Rating
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. We recommend that the officer with designated responsibility for managing the Contracts Register carry out an exercise to ensure that it is a full and complete record of all contracts in place in the Council. We further recommend that the information included in the Contract Register is reviewed to ensure that it fully complies with the requirements of the Transparency Code.	Moderate Risk
Management Response/Action Details	Action Date
Officers will review and determine an appropriate method for managing the Contracts Register moving forward, ensuring that all data required is published.	31/03/2020
Status Update Comments	Revised Date
Responsibility for overall corporate provision and updating of suitably robust contracts register has been realigned to be a responsibility of the Finance service following the departure of the Commercial Development Service Manager.	30/11/2020

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Procurement	Rec No. 4
Summary of Weakness / Recommendation	**Risk Rating**

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. We recommend that details of Invitations to Tender are separated from the Contracts Register and published in their own Register. This should be added to the Council's website as soon as is practically possible and updated quarterly. The following details should be recorded, as required by the Local Government Transparency Code 2015: • Reference number. • Title. • Description of goods and/or services sought. • Start date, end date and review dates. • Department responsible.	Moderate Risk

Management Response/Action Details	Action Date
Officers will review and determine an appropriate method for managing this information moving forward, ensuring that all data required is published.	31/03/2020

Status Update Comments	Revised Date
Responsibility for collating and publishing required contracts data has been realigned to be a responsibility of the Finance service following the departure of the Commercial Development Service Manager.	30/11/2020

Fire Safety	Rec No. 5
Summary of Weakness / Recommendation	**Risk Rating**

Not all entrance doors to flats comply with Fire Safety Regulations. We recommend that the Council reviews all flat entrance doors to identify those which do not comply with Fire Safety Regulations, or those that have failed recent government tests. The Council should then take action to ensure the appropriately accredited fire safety doors are installed at the entrances to all flats.	Moderate Risk

Management Response/Action Details	Action Date
An assessment of all flat entrance doors has been completed and the results forwarded to the Assets & Investment Section for building into future door replacement programme(s). However, due to uncertainties around the manufacture, testing, certification and subsequent affected supply of composite fire doors, it is currently not possible to identify a definitive timescale for completion. The option to use alternative timber fire doors of the appropriate fire safety standards and specification are currently being looked into.	31/03/2020

Status Update Comments	Revised Date
Assessments have been done, and project has been mobilised, however, due to restrictions on COVID-19 all major works have been postponed.	31/10/2020