



# Ashfield District Council – Audit Progress Report

Audit Committee: 29 March 2021



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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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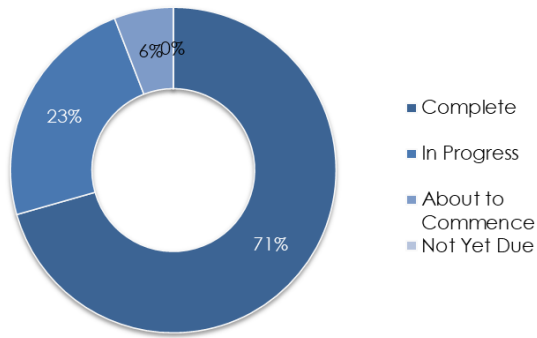


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*Providing Excellent Audit Services in the Public Sector*

# Ashfield District Council – Audit Progress Report

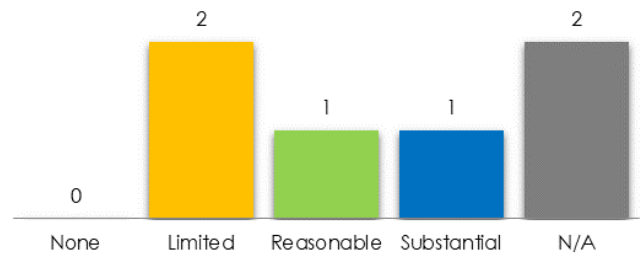
## AUDIT DASHBOARD

### Plan Progress



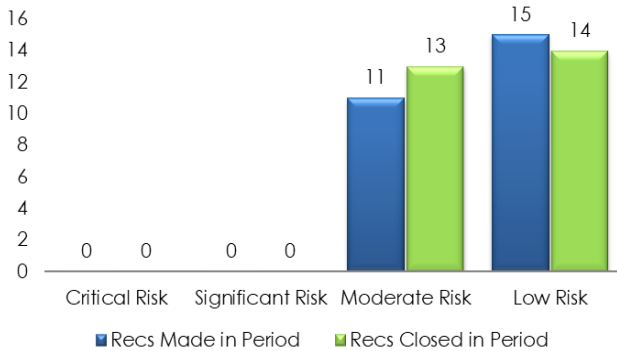
### Assurance Ratings

Control Assurance Ratings Issued During Period



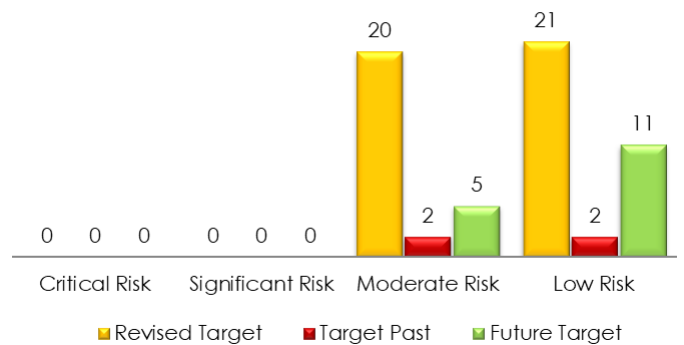
### Recommendations

Movement During Period



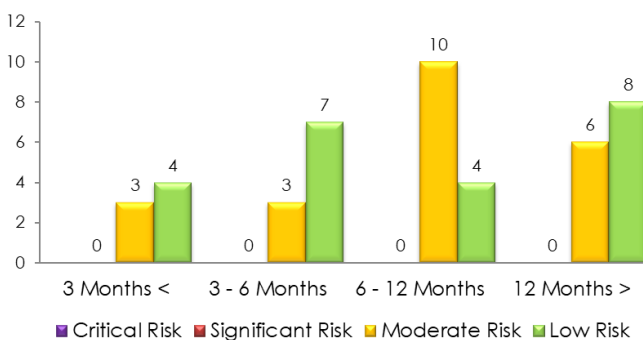
### Recommendations

Recommendations Currently Open



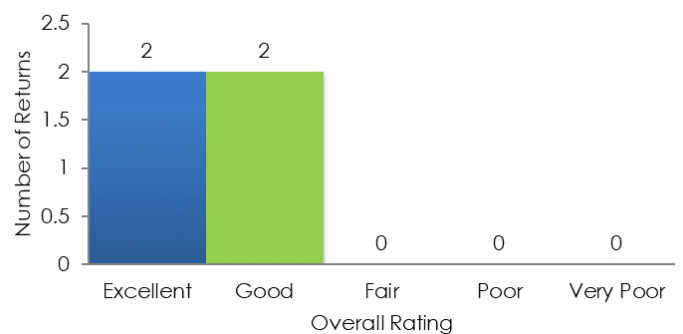
### Recommendations

Overdue Recommendations



### Customer Satisfaction

Returns Between Jan 2020 & Mar 2021



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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 March 2021.

2020-21 Jobs	Status	% Complete	Assurance Rating
Management of Fraud Risk	Draft Report	95%	
Delegated Decisions	Allocated	0%	
Teleworking Security	In Progress	45%	
Risk Management 2020-21	Final Report	100%	Not Applicable
Support Grants – Second Round Payments	Final Report	100%	Not Applicable
Procurement	Final Report	100%	Substantial
People Management	In Progress	90%	
Business Support Grants	Final Report	100%	Reasonable
Financial Health & Resilience	In Progress	65%	
Complex Case Work	Final Report	100%	Limited
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%	Substantial
Anti-Fraud & Corruption 2019-20	Final Report	100%	Reasonable
Digital Transformation	Final Report	100%	Reasonable
Transformation Project Assurance	Final Report	100%	Limited

### Audit Plan Changes

With the agreement of the Council's Director of Legal and Governance (& Monitoring Officer) a change was made to the Internal Audit Plan to address an emerging risk. Management requested that Internal Audit assist the Council with some data matching for Local Restrictions Support Grants and Additional Restrictions Grants (2<sup>nd</sup> Tranche). As such the time originally assigned to the audit of the Contracts Register has been utilized and the audit withdrawn from the 2020-21 plan.

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## AUDIT COVERAGE

### Completed Audit Assignments

Between 18 November 2020 and 17 March 2021, 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	
Risk Management	N/A	0	0	0	0	n/a
Procurement Follow-Up	Substantial	0	0	0	3	0%
Complex Case Work	Limited	0	0	5	4	56%
Transformation Project Assurance - Planning Systems	Limited	0	0	4	5	11%
Support Grants – Second Round Payments	N/A	0	0	0	0	n/a
Business Support Grants	Reasonable	0	0	2	3	80%
<b>TOTALS</b>		<b>0</b>	<b>0</b>	<b>11</b>	<b>15</b>	<b>38%</b>

Potential Risk	Mitigating Action
<p><b>Risk Management</b></p> <p>The Risk Management audit was an advisory piece of work to help the Council understand how to best accommodate the Regulator of Social Housing's view of health and safety risk mitigation and reporting alongside that of the general activities of the Council. The audit focused on providing a consultancy review of the management and reporting of housing health and safety risks arising from the Council's role as social landlord.</p> <p>The audit also compared the reporting of risks with other local authority approaches and best practice to ensure that the Council complies with Housing Regulations.</p>	<p>Assurance Rating - Not Applicable</p>
<p>The lack of definition within the Council's Risk Management framework as to what constitutes a corporate risk is allowing for multiple interpretations and risk appetites. This is highlighted in the Corporate Risk Register for September 2020 with risks that appeared to be at all levels; corporate, service and project level with risk scores from the very low to very high.</p> <p>That could lead to the potential issue of the boards time being wasted on risks that would be better managed elsewhere, such as departmentally or at project level. It could also lead to key risks being overlooked.</p>	<p>We suggest that definitions of what constitute an operational risk, corporate risk and the threshold between them is clearly defined within the Corporate Risk Management Strategy &amp; Process to ensure a consistent and proportionate corporate response.</p> <p>The social landlord risks should then be considered in light of these definitions. It is anticipated they would be included and encapsulated where necessary.</p>
<p>The removal (or deactivation) of risks from the active Corporate Risk Register whilst they still could impact on the</p>	<p>We suggest that identified risks that could impact on the objective should remain on the risk register until they no</p>

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Council's objectives, impairs the reviewing phase of the risk management cycle and could result in the risk manifesting and resources being wasted.	longer have that potential.
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<h2>Procurement Follow-Up</h2>	<p style="text-align: center;"><b>Assurance Rating</b></p>			
<b>Control Objectives Examined</b>	Evaluated	Controls	Controls	Controls
That appropriate action had been taken to address the issues identified during the 2019/20 Procurement Audit.	4	1	3	0
<b>TOTALS</b>	<b>4</b>	<b>1</b>	<b>3</b>	<b>0</b>
<b>Summary of Weakness</b>		<b>Risk Rating</b>	<b>Agreed Action Date</b>	
The Service Level Agreement for the provision of procurement services was not fit for purpose regarding the management and monitoring of the services listed in Schedule 1.		Low Risk	26/02/2021	
The information included in the Council's Contract Register failed to fully meet the requirements of the Transparency Code 2015.		Low Risk	31/07/2021	
Details of invitations to tender were not being published in a transparent manner.		Low Risk	31/07/2021	

<h2>Complex Case Work</h2>	<p style="text-align: center;"><b>Assurance Rating</b></p>			
<b>Control Objectives Examined</b>	Controls Evaluated	Adequate Controls	Partial Controls	Weak Controls
The complex case workflow process ensures work is accurate and complete.	6	1	3	2
The service area is well managed and controlled.	5	2	3	0
The service area has measurable and adequate performance information.	2	1	0	1
The service area has practices in place to manage the Council's response to the Covid-19 pandemic.	1	1	0	0
<b>TOTALS</b>	<b>14</b>	<b>5</b>	<b>6</b>	<b>3</b>
<b>Summary of Weakness</b>		<b>Risk Rating</b>	<b>Agreed Action Date</b>	
Complex case work procedural guidance did not detail the entire process and did not		Low Risk	01/04/2021	

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include instruction on how and when to use the various forms that were in place.		
Management were not actively monitoring and reviewing open cases: this had led to a lack of information regarding progress on cases assigned to the Change Grow Live charity and cases not being reassigned when Complex Case Work officers left the team.	Moderate Risk	01/04/2021
Insufficient evidence was stored on the E-cins case management system to demonstrate the actions taken and status of cases.	Moderate Risk	01/02/2021
The case numbers in the New Demand Case spreadsheet, which is used to monitor cases, did not match those recorded in E-cins.	Moderate Risk	01/02/2021
There was a lack of evidence to show management approval to close cases. The report that should be used to document the closure of cases lacked a section to record management approval.	Moderate Risk	01/02/2021
Due to the changes in management during course of the audit, the management controls in place were found to be limited and difficult to evidence.	Moderate Risk	01/02/2021
Team meetings had not been appropriately documented and recorded.	Low Risk	20/01/2021
Only half of the required one to one supervision meetings had been completed during 2019-20 and there was no evidence that 2020-21 one to one meetings had been taking place.	Low Risk	01/02/2021
Performance data was inconsistent between the three records – Pentana, the CCT Performance spreadsheet and the New Demand Case spreadsheet. Additionally, the CCT Performance Spreadsheet was not available for the current year.	Low Risk	01/04/2021

<p>Transformation Project Assurance (Planning Systems)</p>	<p>Assurance Rating</p>
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Control Objectives Examined	Controls Evaluated	Adequate Controls	Partial Controls	Weak Controls
Ensure that all server side components of the Planning system are configured and managed in line with recognised best practices.	17	10	0	7
Ensure that management of the Planning systems complies to the Council's ICT Systems Administrators Policy.	7	4	0	3
<b>TOTALS</b>	<b>24</b>	<b>14</b>	<b>0</b>	<b>10</b>
Summary of Weakness		Risk Rating	Agreed Action Date	
The latest quarterly Oracle security updates had not been applied to the live iPlan database server.		Low Risk	30/04/2021	
Local administrator group membership for a sample of servers in the infrastructure behind the planning systems had not been appropriately restricted.		Low Risk	30/04/2021	
Access control permissions on the EDRM_Cache\$ share on the Northgate Assure live and test servers had not been applied in line with data protection principles, exposing personal documents.		Moderate Risk	30/04/2021	
Access control permissions on numerous file shares on the NODE31 server had not been applied in line with data protection principles, exposing personal information.		Moderate Risk	30/04/2021	
Oracle default passwords had not been assigned custom passwords for a number of accounts in the live iPlan database.		Low Risk	30/04/2021	
Not all administrative accounts in the live and test document management (W360) system had been set with passwords.		Moderate Risk	30/04/2021	
Records of user or permissions changes were not being recorded in line with the ICT Systems Administrators Policy.		Low Risk	31/05/2021	
Access to systems admin documentation had not been appropriately restricted on the file server.		Low Risk	31/05/2021	
Revenues and Benefits text files containing personal and sensitive data had not been appropriately restricted, breaching data protection principles.		Moderate Risk	Implemented	

<b>Support Grants – Second Round Payments</b>	Assurance Rating - Not Applicable
<p>The Council commenced payment of the 2<sup>nd</sup> tranche of Local Restrictions Support Grants (LRSG) and the Additional Restrictions Grants (ARG) on 19<sup>th</sup> November 2020 and continued until the 13<sup>th</sup> January 2021. Internal Audit were asked to complete a data matching exercise for every proposed payment for the LRSGs and ARGs to look for signs of fraud and error. We examined 773 grants with</p>	

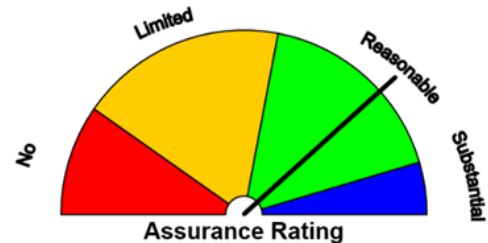


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a total value of £2.4m approximately. A number of data matches were highlighted for further investigation.

There were no fraudulent grants identified and we made no recommendations in relation to this piece of work.

## Business Support Grants



Control Objectives Examined	Controls Evaluated	Adequate Controls	Partial Controls	Weak Controls
The Council has operated in line with Government guidance on the administration and payment of Business Support Grants.	10	8	1	1
The Council has made reasonable efforts to deter and prevent fraudulent claims for all types of Business Support Grants.	8	5	3	0
Prepayment checks for Discretionary Business Grants are robust.	3	3	0	0
Post payment checks in order to detect fraudulent payments are robust and effective.	4	2	1	1
<b>TOTALS</b>	<b>25</b>	<b>18</b>	<b>5</b>	<b>2</b>
Summary of Weakness	Risk Rating	Agreed Action Date		
The Council's payment assurance plans lacked detail including; <ul style="list-style-type: none"> <li>what testing would be completed</li> <li>how the testing would be completed</li> <li>evidence of the testing or checking undertaken</li> <li>approval and final sign-off of checks</li> <li>payment approval</li> </ul>	Low Risk	Implemented		
There was no formal reconciliation of the Business Grants ledger code to the listing of grants paid.	Low Risk	Implemented		
The COVID-19 Business Grants page of the Council's website and the grant application forms did not include statements to deter applicants from making false declarations in order to obtain grants fraudulently.	Low Risk	Implemented		
There were no checks with neighbouring councils to ascertain if businesses had already made grant claims for the same accounts in different jurisdictions.	Moderate Risk	31/03/2021		
Further enforcement action for the 2 remaining fraudulent payments was on hold due to the lack of guidance from the Department of Business, Energy and Industrial Strategy.	Moderate 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	0	0
10-Jan-19	Depot Investigation	Limited	0	6	0
27-Mar-18	Rent Arrears	Substantial	0	1	0
24-Apr-18	ICT Performance Management	Reasonable	0	2	0
22-Jun-18	Health & Safety	Substantial	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	1	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	1	0
29-Nov-19	Anti-Fraud	N/A	0	2	0
31-Jan-20	Information Governance	Reasonable	0	4	0
30-Apr-20	Creditors 2019-20	Substantial	0	2	0
27-May-20	Medium Term Financial Plan	Reasonable	0	6	0
08-Jul-20	Anti-Fraud & Corruption 2019-20	Reasonable	1	1	1
09-Jul-20	Digital Transformation	Reasonable	0	6	0
27-Jul-20	Rent Control	Reasonable	0	1	0
16-Nov-20	Disabled Facilities Grants	Reasonable	0	0	1
26-Jan-21	Procurement Follow Up	Substantial	1	0	2
02-Feb-21	Complex Case Work	Limited	1	0	3
18-Feb-21	Transformation Project Assurance	Limited	0	0	8
16-Mar-21	Business Support Grants	Reasonable	0	0	1
		<b>TOTALS</b>	<b>4</b>	<b>41</b>	<b>16</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
Risk Registers	0	0	1	0	0	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	1	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	0	1
Anti-Fraud	0	0	0	0	2	0
Information Governance	0	0	0	0	3	1
Creditors 2019-20	0	0	0	0	0	2
Medium Term Financial Plan	0	0	0	0	1	5
Anti-Fraud & Corruption 2019-20	0	1	0	0	0	1
Digital Transformation	0	0	0	0	4	2
Rent Control	0	0	0	0	1	0
Procurement Follow Up	0	0	1	0	0	0
Complex Case Work	0	1	0	0	0	0
<b>TOTALS</b>	<b>0</b>	<b>2</b>	<b>2</b>	<b>0</b>	<b>20</b>	<b>21</b>

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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
<p>The Data Quality Strategy required updating and had not been formally approved by the Council.</p> <p>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.</p>	<b>Moderate Risk</b>
Management Response/Action Details	Action Date
The strategy will be reviewed and presented for approval.	30/04/2020
Status Update Comments	Revised Date
<p>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.</p> <p>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.</p>	31/12/2020

Information Governance	Rec No. 2
Summary of Weakness / Recommendation	Risk Rating
<p>Not all Council employees had undertaken the required GDPR e-learning training.</p> <p>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.</p>	<b>Moderate Risk</b>
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
<p>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.</p> <p>No further progress has been made due to absence of officer completing this work. Action date revised to 30 April 2021 to allow a return to work and sufficient time for this to be progressed further.</p>	30/04/2021

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Information Governance	Rec No. 3
Summary of Weakness / Recommendation	Risk Rating
<p>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 Council's guidance.</p> <p>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.</p>	<p><b>Moderate Risk</b></p>
Management Response/Action Details	Action Date
<p>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.</p>	<p>30/06/2020</p>
Status Update Comments	Revised Date
<p>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.</p> <p>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.</p> <p>No further progress has been made due to absence of officer completing this work. Action date revised to 30 April 2021 to allow a return to work and sufficient time for this to be progressed further.</p>	<p>30/04/2021</p>

Information Governance	Rec No. 4
Summary of Weakness / Recommendation	Risk Rating
<p>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.</p> <p>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.</p>	<p><b>Moderate Risk</b></p>
Management Response/Action Details	Action Date
<p>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:</p> <ul style="list-style-type: none"> <li>- 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</li> </ul>	<p>30/06/2020</p>

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basis.		
- E-Form for completion by Managers/Directors for folder access changes.		
- 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.		
	<b>Status Update Comments</b>	<b>Revised Date</b>
Action on hold due to Covid-19.		30/09/2020

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>		Moderate Risk
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 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.</p> <p>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.</p> <p>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.</p> <p>New ECINS lead has agreed to pursue the supplier and if nothing is forthcoming, to create Administrator's guidance with other ECINS users.</p>		30/04/2021

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ICT Performance Management	Rec No. 1
Summary of Weakness / Recommendation	Risk Rating
<p>Despite commitment to performance management in the Council's 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.</p> <p>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.</p>	<b>Moderate Risk</b>
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

ICT Performance Management	Rec No. 2
Summary of Weakness / Recommendation	Risk Rating
<p>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.</p> <p>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.</p>	<b>Moderate Risk</b>
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

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>	<b>Moderate Risk</b>
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



# Ashfield District Council – Audit Progress Report

Depot Investigation	Rec No. 2
Summary of Weakness / Recommendation	Risk Rating
<p>Management and staff were not always adhering to the Council's Leave Policy with meeting requests being used to request and approve leave.</p> <p>We recommend that Management ensure they are complying with the Council's 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.</p>	<b>Moderate Risk</b>
Management Response/Action Details	Action Date
<p>Review policy. Implementation of electronic leave request and approval system through MyView. Training and reminder messages for managers and officers. Introduce sample checks</p>	01/04/2020
Status Update Comments	Revised Date
<p>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.</p> <p>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.</p>	31/07/2021

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 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>	<b>Moderate Risk</b>
Management Response/Action Details	Action Date
<p>Carry out a review of the policy and procedure and then roll out to officers through the provision of information and training.</p>	31/10/2019
Status Update Comments	Revised Date
<p>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.</p>	30/11/2020

## Ashfield District Council – Audit Progress Report

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
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.	31/03/2021

Anti-Fraud	Rec No. 1
Summary of Weakness / Recommendation	Risk Rating
<p>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.</p> <p>We recommend that the Service Manager, Revenues &amp; 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.</p>	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

# Ashfield District Council – Audit Progress Report

Anti-Fraud	Rec No. 2
Summary of Weakness / Recommendation	Risk Rating
<p>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.</p> <p>We recommend that the Service Manager, Revenues &amp; 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 &amp; 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.</p>	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

Fire Safety	Rec No. 5
Summary of Weakness / Recommendation	Risk Rating
<p>Not all entrance doors to flats comply with Fire Safety Regulations.</p> <p>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.</p>	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
<p>Assessments have been done, and project has been mobilised, however, due to restrictions on COVID-19 all major works have been postponed.</p> <p>Major works were on hold due to COVID 19, however now approval has been granted and meeting will take place with the contractor in near future to undertake work.</p>	30/04/2021

# Ashfield District Council – Audit Progress Report

Digital Transformation	Rec No. 1
Summary of Weakness / Recommendation	Risk Rating
<p>Budget holders within service areas have the ability to purchase and upgrade applications without consultation and approval from the Digital Services Transformation Board.</p> <p>We recommend that management consider transferring the application budgets from the service area budget holders to an appropriate central control point to ensure that future purchases and upgrades support the Council's transformation agenda and are value for money.</p>	Moderate Risk
Management Response/Action Details	Action Date
Recommendation accepted. Solution/ application budgets will be transferred into a central budget and appropriate processes put into place for requests for future purchases and governance of such.	31/08/2020
Status Update Comments	Revised Date
	30/04/2021

Digital Transformation	Rec No. 2
Summary of Weakness / Recommendation	Risk Rating
<p>There were no formally documented governance requirements for budget holders when purchasing new applications or upgrading existing applications.</p> <p>We recommend that Management issue procedures which set out the processes to be followed for the purchase or upgrade of applications. These should ensure that purchases and upgrades are aligned with the Council's Digital Transformation programme.</p>	Moderate Risk
Management Response/Action Details	Action Date
Recommendation accepted. Solution/ application budgets will be transferred into a central budget and appropriate processes put into place for requests for future purchases and governance of such.	31/08/2020
Status Update Comments	Revised Date
	30/04/2021

Digital Transformation	Rec No. 5
Summary of Weakness / Recommendation	Risk Rating
<p>The Council did not have signed, up to date and adequate contracts in place for some of the applications tested.</p> <p>We recommend that a review is undertaken to ensure that the Council has a signed, up to date and adequate contract in place for all Council applications. Where contracts are not in place, the Council should take action to formalise the provision and maintenance of applications in use.</p>	Moderate Risk
Management Response/Action Details	Action Date
Solution architecture review to be completed across the portfolio.	31/10/2020
Status Update Comments	Revised Date
	30/04/2021

# Ashfield District Council – Audit Progress Report

Digital Transformation	Rec No. 6
Summary of Weakness / Recommendation	Risk Rating
<p>The contracts register did not include accurate detail for the applications reviewed as part of the audit.</p> <p>We recommend that the Council ensure all application contracts are included in the contracts register where appropriate, and any upgrades or new contract details are recorded on the register on a timely basis.</p>	<b>Moderate Risk</b>
Management Response/Action Details	Action Date
Solution architecture review to be completed across the portfolio.	31/10/2020
Status Update Comments	Revised Date
	30/04/2021

Rent Control	Rec No. 2
Summary of Weakness / Recommendation	Risk Rating
<p>There was no evidence of which officers had completed and reviewed the annual housing rent reconciliation. There were also a number of reconciling items from prior years which needed to be reviewed and adjustments made to the system where possible to remove these prior year balancing items on the reconciliation.</p> <p>We recommend that documentary evidence is retained to evidence the completion and review of the annual housing rent reconciliation. Also, that the prior year reconciling items are reviewed, and adjustments made to the system where possible to remove these prior year balancing items on the reconciliation.</p>	<b>Moderate Risk</b>
Management Response/Action Details	Action Date
<p>Part 1.</p> <p>This has been completed for 2019/20 but this was after the internal rent audit. Reviewed by B.Bull. Documented on the audit deliverables presented to Mazars. Agree to continue to complete the review annually.</p> <p>Part 2.</p> <p>These reconciling items are to do with system problems within the Open Housing Rent module this has caused errors with some transactions. System fixes are required to correct the balances in the rent groups on the Open Housing System. Until the fixes are completed, this carries forwards incorrect balances, by including these problems, on the Open Housing System. These prior year reconciling items are itemised and documented and do not change year on year. If separate system fixes to the current errors are not possible in the Open Housing System then a forced fixed will be required to the Open Housing System balance on the rent group. A time frame will be set as to when to make this adjustment failing the production of a fix from the software company. Other balances for example minor variance balances and the domestic alarm issue from 2016/17 will be adjusted as soon as possible</p>	30/09/2020
Status Update Comments	Revised Date
Part 1 completed. Part 2 as mentioned in the action details column relies on system fixes by the software provider and is being worked with IT (Out of our hands regarding completion date, if at all). The other items are complete.	31/03/2021