



Ashfield District Council – Audit Progress Report

Audit Committee: 28 March 2022



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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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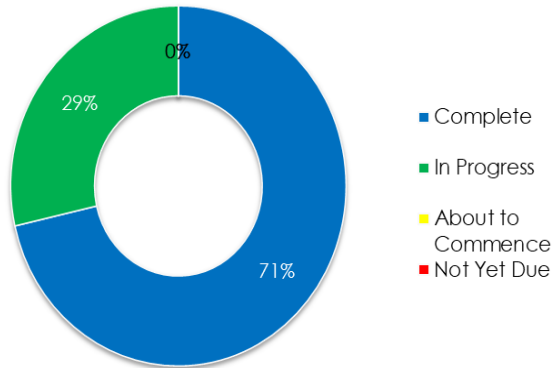
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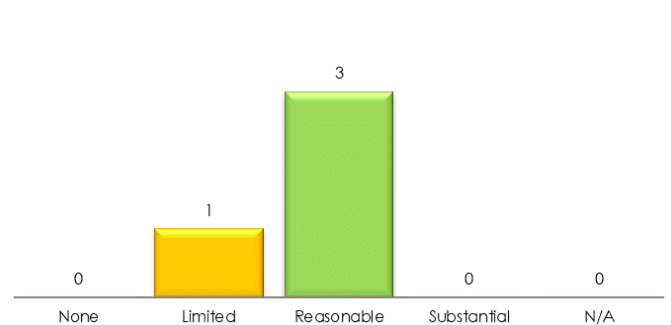
AUDIT DASHBOARD

Plan Progress



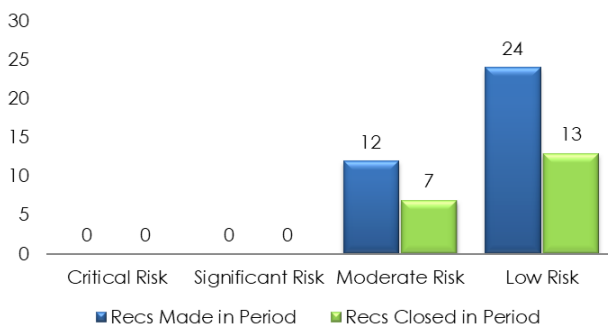
Assurance Ratings

Control Assurance Ratings Issued During Period



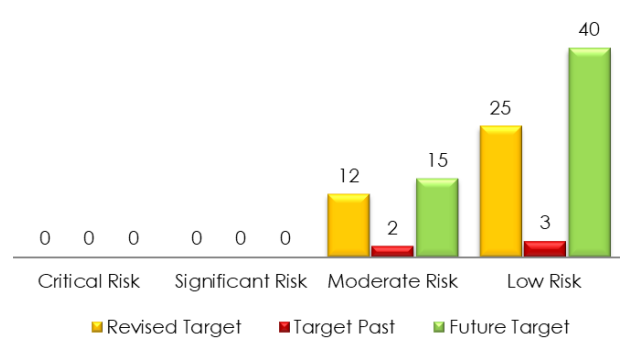
Recommendations

Movement During Period



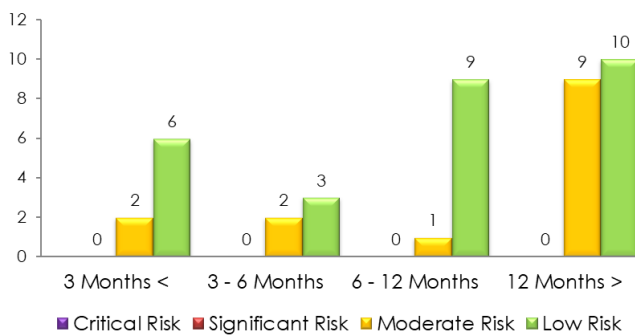
Recommendations

Recommendations Currently Open



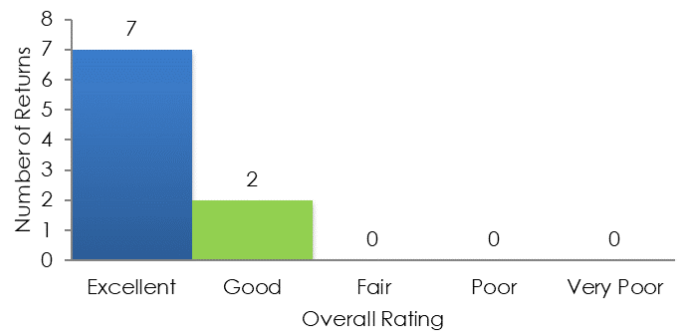
Recommendations

Overdue Recommendations



Customer Satisfaction

Returns Between Apr 2021 - Mar 2022



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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 of 15 March 2022.

2021-22 Jobs	Status	% Complete	Assurance Rating
Scrutiny	Draft Report	95%	
Accounting Systems	Reviewed	90%	
Creditors (including Purchase Cards)	In Progress	20%	
IT Consultancy – Office 365	In Progress	20%	
IT Key Controls 2021-22	Final Report	100%	Reasonable
PCI in Organisational Transformation	Final Report	100%	Reasonable
Risk Management	Final Report	100%	Reasonable
Debtors	Final Report	100%	Reasonable
Homes England Grant Compliance	Final Report	100%	N/A
Payroll	Final Report	100%	Reasonable
Planning	In Progress	20%	
Environmental Health	Final Report	100%	Reasonable
Outdoor Recreation	Final Report	100%	Limited
Selective Licensing	Final Report	100%	Reasonable
Housing Health & Safety Statutory Compliance	Final Report	100%	Reasonable
Anti-Fraud & Corruption	In Progress	60%	
B/Fwd Jobs	Status	% Complete	Assurance Rating
Teleworking Security	Final Report	100%	Reasonable
Financial Health & Resilience	Final Report	100%	Reasonable
Management of Fraud Risk	Final Report	100%	Limited
People Management	Final Report	100%	Reasonable
Delegated Decisions	Final Report	100%	Reasonable

Audit Plan Changes

None to report.

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AUDIT COVERAGE

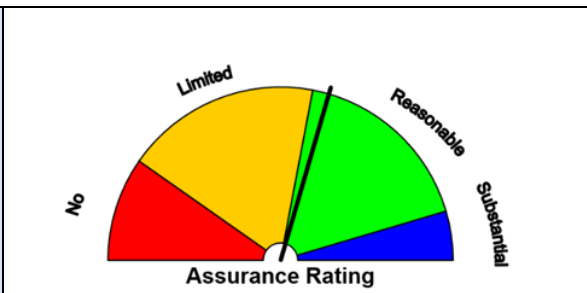
Completed Audit Assignments

Between 20 January 2022 and 15 March 2022, 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	
Housing Health & Safety Statutory Compliance	Reasonable	0	0	4	1	0%
Outdoor Recreation – Sports bookings	Limited	0	0	3	8	9%
Payroll 2021-22	Reasonable	0	0	3	5	88%
Risk Management 2021-22	Reasonable	0	0	2	10	0%
TOTALS		0	0	12	24	22%

Control Objectives Examined	Controls Evaluated	Adequate Controls	Partial Controls	Weak Controls
	The requirements of the Social Housing White Paper have been noted and plans are in place to make the Council compliant with the standards.	5	3	2
The implications of the Fire Safety Act 2021 and the draft Building Safety Bill have been fully detailed and briefed to all relevant parties across the Council.	4	3	1	0
TOTALS	9	6	3	0

Summary of Weakness	Risk Rating	Agreed Action Date
The Council's action plan to ensure compliance with the requirements of the Social Housing White Paper did not fully align with the January 2021 Cabinet Report and there was a lack of audit trail to show the completion of actions. (partially accepted)	Moderate Risk	31/03/2022
The Social Housing White Paper action plan was not held on the Pentana Performance Management system, limiting its accessibility to relevant officers and preventing an adequate audit trail of updates and plan changes from being maintained.	Moderate Risk	28/02/2022
The Council had not yet decided who will be the senior named person with responsibility for ensuring compliance with the Health and Safety obligations set out in the Social Housing White Paper.	Moderate Risk	01/04/2022



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Actions required to ensure the Council would be compliant with the Fire Safety Act and Building Safety Bill had not been documented in an action plan.	Low Risk	28/02/2022
It was unclear from the guidance available if a number of Council properties (semi-detached flats) should be subject to the Fire Safety Act 2021.	Moderate Risk	30/06/2022

Outdoor Recreation – Sports Bookings	<p style="text-align: center;">Assurance Rating</p>			
Control Objectives Examined	Controls Evaluated	Adequate Controls	Partial Controls	Weak Controls
The outdoor recreation booking processes and procedures are adequately controlled, effective and timely.	10	2	6	2
There are systems in place to ensure that ground maintenance officers are aware of the bookings in place.	4	2	1	1
TOTALS	14	4	7	3
Summary of Weakness		Risk Rating	Agreed Action Date	
The Council did not have an outdoor recreation sports bookings policy in place.		Moderate Risk	30/09/2022	
The pricing structure for outdoor activities did not fully reflect the facilities available for use.		Low Risk	Implemented	
Inadequate security and access controls were in place at some outdoor recreation facilities.		Low Risk	31/03/2023	
The booking schedule on Outlook did not show the exact times and dates the Council facilities were to be used. Outlook is not considered suitable for use as a scheduling tool for multiple bookings.		Low Risk	31/03/2023	
Invoices were raised at different points in time depending on the type of sport and the team or organisation's relationship with the Council.		Low Risk	30/09/2022	
Discounts had been awarded for sports bookings and fees had been waived in some instances without a formal policy being in place to support them. These discretionary reductions were made by an officer and not subject to senior management approval.		Moderate Risk	30/09/2022	
There were occasions when the Council had raised invoices based on notifications from teams or organisations on hours the facilities were used for rather than hours booked.		Low Risk	30/09/2022	

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There were no checks made to verify the accuracy of the stated usage.		
The Council was not always consistent with the charges applied to sports bookings.	Low Risk	30/09/2022
There was no official allocation priority for the use of Council facilities documented and agreed by the Council. The standard method of allocation that was in use for pitches was not applied to the hire of the Hucknall Pavilion and pitches.	Moderate Risk	30/09/2022
The Council did not request customer feedback on its outdoor recreation facilities.	Low Risk	31/03/2023
There were no checks on the use of outdoor recreation facilities during the evenings or weekends. Therefore unauthorised, unpaid for or uninsured usage of the facilities could go undetected if used outside of working hours.	Low Risk	29/04/2022

Payroll 2021-22	<p>Assurance Rating</p>			
	Control Objectives Examined	Controls Evaluated	Adequate Controls	Partial Controls
Payroll data is held securely, with appropriate access restrictions. These restrictions are maintained when being transferred between authorities and sufficient backup processes are in place to avoid loss of data.	8	4	0	4
Payroll data is consistent and accurate with appropriate checks in place to identify fraudulent or incorrect entries.	12	6	2	4
TOTALS	20	10	2	8
Summary of Weakness		Risk Rating	Agreed Action Date	
Access to the personal and sensitive payroll files located on the Council's S:\ drive had not been appropriately restricted, highlighting weaknesses in the transfers and leavers process for shared service user accounts.		Moderate Risk	31/03/2022	
Access to the Payroll Recovery Files on the Council's S:\ drive was not adequately protected against unauthorised or fraudulent amendment.		Moderate Risk	Implemented	
The file transfer process for the Payroll Recovery Files was a manual process reliant upon one officer.		Moderate Risk	Implemented	
The Council were not complying with the GDPR storage limitation principles with regards to the Payroll Recovery Files.		Low Risk	31/03/2022	
Address data in Payroll reports was not accurate or consistent, with formatting and spelling errors present.		Low Risk	Risk Accepted	

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Declarations of Interest were only required at Service Manager Level or above.	Low Risk	Implemented
The payroll system audit trail was not reviewed regularly by management to identify irregular or fraudulent activity.	Low Risk	Risk Accepted
The Recruitment and Selection Policy did not clearly define the level of management that could authorise a starting salary above the lowest spinal column point for a grade, and justification and approval for higher starting salaries was not always available.	Low Risk	01/09/2022

Risk Management 2021-22	Assurance Rating			
	No	Limited	Reasonable	Substantial
Control Objectives Examined	Controls Evaluated	Adequate Controls	Partial Controls	Weak Controls
An appropriate structure and accountability framework for risk management has been implemented.	10	2	8	0
There are appropriate means of identifying, categorising and prioritising risks.	6	2	4	0
Risk mitigation processes have been considered, adopted and implemented.	4	1	1	2
There was appropriate monitoring, reporting and management arrangements in place.	4	2	1	1
TOTALS	24	7	14	3
Summary of Weakness		Risk Rating	Agreed Action Date	
The coversheet for the Risk Management and Process document contained blank sign off and distribution fields.		Low Risk	01/04/2022	
The officer with overall responsibility for risk management was not identified.		Low Risk	01/04/2022	
There were several contradictions and inconsistencies within the Risk Management Strategy and Process document.		Low Risk	01/04/2022	
Accountabilities were not sufficiently defined within the Risk Management Strategy and Process document.		Low Risk	01/04/2022	
The Risk Management Strategy and Process document did not contain an organisational		Low Risk	01/04/2022	

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chart showing the relationships between all the boards and committees established for risk management.		
Key staff with specific and specialist risk management responsibilities were not identified within the Risk Management Strategy and Process document.	Low Risk	01/04/2022
The risk management framework was not subjected to full ongoing regular review by the Audit Committee as set out within the Risk Management Strategy and Process document.	Low Risk	01/04/2023
Risk registers did not contain the most appropriate information for review, such as the key fields recording inherent and residual risk scores as suggested by good practice.	Low Risk	01/04/2022
The Risk Management Strategy and Process document contained insufficient and contradictory guidance on risk identification techniques.	Low Risk	01/04/2022
The corporate risk definition contained within the Risk Management Strategy and Process document was too broad to accurately differentiate between corporate risk and service level risk.	Moderate Risk	01/04/2022
It was unclear what review periods were in effect for the review of risks and if they were being met.	Low Risk	01/04/2023
Controls listed on the corporate risk register may not have been adequately evaluated in order to mitigate against the identified risk.	Moderate Risk	01/04/2023

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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	1	0
24-Apr-18	ICT Performance Management	Reasonable	0	2	0
22-Jun-18	Health & Safety	Substantial	0	1	0
16-Aug-19	Fire Safety	Reasonable	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
31-Jan-20	Information Governance	Reasonable	0	2	0
30-Apr-20	Creditors 2019-20	Substantial	0	2	0
09-Jul-20	Digital Transformation	Reasonable	0	3	0
27-Jul-20	Rent Control	Reasonable	0	1	0
18-Feb-21	Transformation Project Assurance	Limited	0	1	0
21-Jun-21	Management of Fraud Risk	Limited	0	3	10
10-May-21	People Management	Reasonable	0	6	0
21-Jun-21	Delegated Decisions	Reasonable	0	3	1
16-Aug-21	Teleworking Security	Reasonable	0	4	0
01-Oct-21	Environmental Health	Reasonable	2	0	3
05-Oct-21	PCI Compliance in Organisational Transformation	Reasonable	0	2	0
06-Dec-21	Debtors 2021-22	Reasonable	0	0	1
06-Dec-21	Selective Licensing	Reasonable	0	0	6
12-Jan-22	IT Key Controls 2021-22	Reasonable	0	0	8
16-Feb-22	Housing Health & Safety Statutory Compliance	Reasonable	2	0	3
28-Feb-22	Outdoor Recreation - Sports Bookings	Limited	0	0	10
03-Mar-22	Payroll 2021-22	Reasonable	0	0	1
03-Mar-22	Risk Management 2021-22	Reasonable	0	0	12
		TOTALS	5	37	55

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	1	0
ICT Performance Management	0	0	0	0	2	0
Health & Safety	0	0	0	0	0	1
Fire Safety	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
Information Governance	0	0	0	0	1	1
Creditors 2019-20	0	0	0	0	0	2
Digital Transformation	0	0	0	0	2	1
Rent Control	0	0	0	0	1	0
Transformation Project Assurance	0	0	0	0	0	1
Management of Fraud Risk	0	0	0	0	1	2
People Management	0	0	0	0	0	6
Delegated Decisions	0	0	0	0	1	2
Teleworking Security	0	0	0	0	1	3
Environmental Health	0	1	1	0	0	0
PCI Compliance in Organisational Transformation	0	0	0	0	0	2
Debtors 2021-22	0	0	0	0	0	0
Housing Health & Safety Statutory Compliance	0	1	1	0	0	0
TOTALS	0	2	3	0	12	25

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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>	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
<p>This action will be deferred to enable us to not only update the strategy but also make significant changes in alignment with our digital transformation programme.</p> <p>There have been a number of resourcing issues therefore we have taken on an Interim to undertake and complete these tasks.</p> <p>Interim commenced Dec 2021 and this task will be completed by 31/03/2022.</p>	31/03/2022

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>	Moderate Risk
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"> - 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. - 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. 	30/06/2020
Status Update Comments	Revised Date
Actions have been taken to restrict folders and files. Internal Audit will be reviewing	31/03/2022

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these actions as part of the ICT Key Controls audit.

We are currently in the process of migrating documents to Sharepoint/Teams which will introduce private channels. This will make it easier for managers to check who has access to the data held in them.

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>	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
<p>The Service Manager for ICT has updated audit that a prerequisite for this recommendation is the implementation of a new helpdesk system which will have appropriate reporting capabilities.</p> <p>The first version of the ICT Service Desk software is now in place but ICT still need to review its reporting capabilities. The post of Service Desk Team Leader is currently being advertised.</p> <p>The Service Manager for ICT has requested a further extension whilst the newly appointed service desk team leader investigates the implementation of the recommendation.</p>	31/03/2022

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>	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
<p>The Service Manager for ICT has updated audit that a prerequisite for this recommendation is the implementation of a new helpdesk system which will have appropriate reporting capabilities.</p> <p>The first version of the ICT Service Desk software is now in place but ICT still need to review its reporting capabilities. The post of Service Desk Team Leader is currently being advertised.</p> <p>The Service Manager for ICT has requested a further extension whilst the newly</p>	31/03/2022

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appointed service desk team leader investigates the implementation of the recommendation.

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>	Moderate Risk
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>The roll out is almost complete but there are a number of employees who have a digital skills gap or don't have a valid ADC email address in the system. These issues will need to be resolved before implementation is complete.</p>	30/08/2022

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
<p>Solution architecture review to be completed across the portfolio.</p>	31/10/2020
Status Update Comments	Revised Date
<p>This review has now commenced by the Innovations and Solutions Manager and Procurement and Projects Officer.</p> <p>We need to look at each contract and make sure that on renewal contracts are detailed and in place for each application.</p> <p>We have reviewed all of the major applications and will be reviewing the rest by April 22.</p>	30/04/2022

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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>	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
<p>We have looked at all of the contracts and dates in the contracts register but we need to make sure that all of our applications are fully covered.</p> <p>Innovations and Solutions Manager will be doing this work over the next months.</p> <p>Reviewed all of the major applications and will be reviewing the rest by April 22. All the entries on the software register have been reviewed by Solutions Manager and Procurement Officer, to get details of those known and applicable, including contract end dates and dates to review renewals.</p>	30/04/2022

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>	Moderate Risk
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. 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 fix 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
<p>Part 1 completed. Part 2 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. A solution has been given however it requires finance to complete labour intensive changes to the system, therefore the deadline will need to be</p>	31/03/2022

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amended.

Teleworking Security	Rec No. 2
Summary of Weakness / Recommendation	Risk Rating
<p>Accounts with Remote Desktop Gateway access permissions were not always being disabled in a timely manner for leavers, creating data protection risks.</p> <p>We recommend that management defines, documents and implements a more comprehensive approach to disabling network access for former employees or 3rd parties. This could include populating the account expiration date in advance, once a leavers date has been agreed with the employee to reduce the risk of administrative error.</p>	Moderate Risk
Management Response/Action Details	Action Date
<p>We will review the process. We do have quite comprehensive processes in place but it is still possible to miss people leaving in the short term (they should get detected later due to another process). We will review each part of the process to ensure they are being carried out properly and look at implementing the "expiration date" where possible.</p>	01/10/2021
Status Update Comments	Revised Date
<p>Process is to be documented and added to Service Desk guidelines. 3rd party accounts are not left active when not in use. It will be raised that we need a proper process in place once HR comes back into the Council.</p>	30/09/2022

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
<p>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.</p>	31/03/2020
Status Update Comments	Revised Date
<p>The Framework is with procurement, and legal are reviewing the lease holder agreement regarding the replacement of doors where there flat is leased.</p>	30/09/2021

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Delegated Decisions	Rec No. 4
Summary of Weakness / Recommendation	Risk Rating
<p>The comment making process for decision records was not controlled, and unauthorised officers could provide responses. This meant that there was no process in place to enforce accountability.</p> <p>We recommend that the Council develops a process to ensure that the comments on a decision record can be traced back to the officer who provided the comment, therefore ensuring accountability.</p>	Moderate Risk
Management Response/Action Details	Action Date
A process will be implemented whereby the appraisee will add their initials and a date to the comments included in a report. The process will firstly be communicated to appraisees and then explained to CLT followed by a MOTD/e-mail to all Service Managers to cascade to regular report authors to make them aware of the new process.	31/08/2021
Status Update Comments	Revised Date
An email was sent out on the 30/06/2021, explaining the new system. And requesting any decisions going forward to include a initials and date comment given. The email states anything after August should have this approach.	31/03/2022

Management of Fraud Risk	Rec No. 10
Summary of Weakness / Recommendation	Risk Rating
<p>The Council's fraud detection activities were limited, and they did not belong to any fraud groups nor were they a member of the National Anti-Fraud Network (NAFN).</p> <p>We recommend that the Council consider the use of fraud networking groups, such as NAFN, and arrange further regular activities to detect fraud in high-risk areas.</p>	Moderate Risk
Management Response/Action Details	Action Date
The Council will consider becoming a member of NAFN or other fraud networking groups.	31/10/2021
Status Update Comments	Revised Date
This is not yet complete. The Anti-Fraud Officer Working Group has discussed membership of NAFN and some further work is being undertaken regarding the membership.	30/03/2022