

Ashfield District Council –
Audit Progress Report
Audit Committee: 28 November 2024



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Our Vision

To bring about improvements in the control, governance and risk management arrangements of our Partners by providing cost effective, high quality internal audit services.

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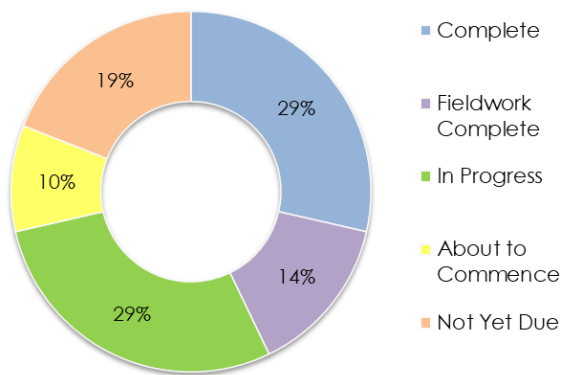
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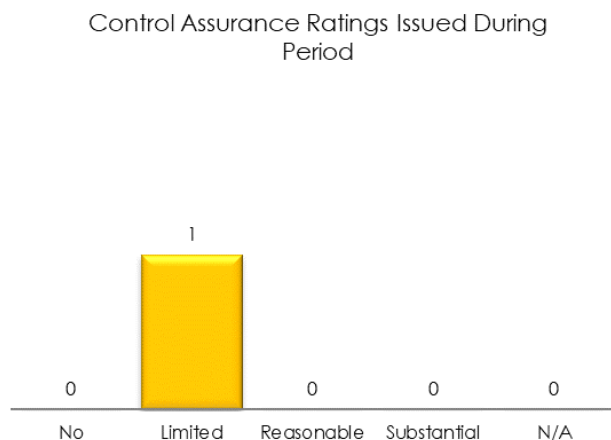
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AUDIT DASHBOARD

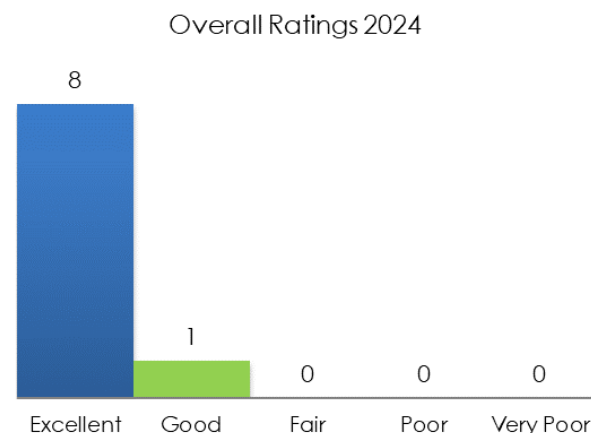
Plan Progress



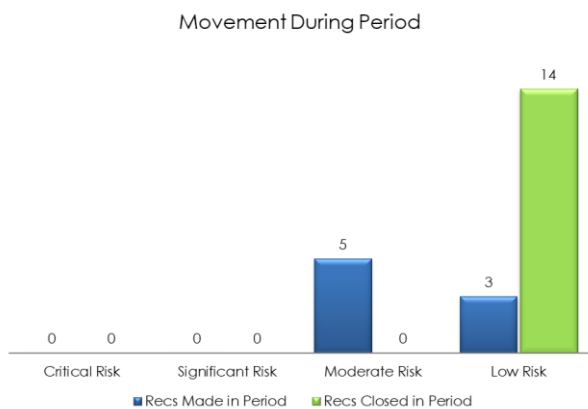
Jobs Completed in Period



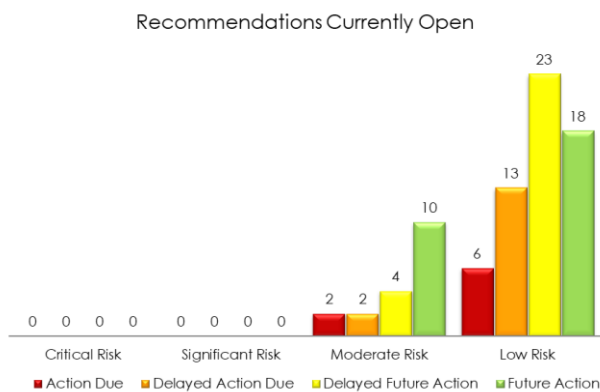
Customer Satisfaction



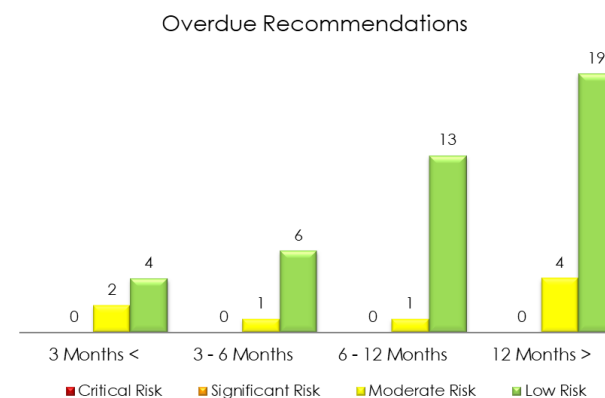
Recommendations Movement A



Recommendations Open



Recommendations Overdue



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AUDIT PLAN

Progress on Audit Assignments

The following tables provide Audit Committee with information on how audit assignments were progressing at 5 November 2024.

2024-25 Assignments	Status	% Complete	Assurance Rating
Health & Safety - Damp & Mould	Final Report	100%	Limited
Training Records	In Progress	60%	
Anti-fraud & Corruption 2024-25	In Progress	10%	
Main Accounting - Data Assurance 2024-25	Allocated	10%	
IT Application Audit - IKEN	In Progress	45%	
Council Tax 2024-25	In Progress	5%	
Grants Certification	Not Allocated	0%	
Right to Buy 2024-25	Final Report	100%	Reasonable
Food Safety	Not Allocated	0%	
Housing Stock & Stores	Allocated	5%	
Contract Management	Not Allocated	0%	
Depot Project	In Progress	30%	
Rents 2024-25	Draft Report	95%	
Transport Stocks & Stores	Fieldwork Complete	90%	

B/Fwd Assignments	Status	% Complete	Assurance Rating
Finance System Implementation 2023-24	Complete	100%	N/A
Cyber Security & Entity Level Controls 2023-24	In Progress	75%	
Performance Management 2023-24	Final Report	100%	Reasonable
Commercial Investment Property 2023-24	Final Report	100%	Reasonable
Transfer of Assets	Not Allocated	0%	
Trade Waste 2023-24	Final Report	100%	Reasonable
Pest Control 2023-24	Draft Report	95%	

Plan Changes

None to report.

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AUDIT COVERAGE

Completed Audit Assignments

Between 4 September 2024 and 5 November 2024, the following audit assignment has been finalised.

Audit Assignments Completed in Period	Assurance Rating	Recommendations Made				% Recs Closed
		Critical Risk	Significant Risk	Moderate Risk	Low Risk	
Health & Safety – Damp & Mould	Limited			5	3	0
TOTALS				5	3	0

Health & Safety – Damp & Mould					
Control Objectives Examined		Controls Evaluated	Adequate Controls	Partial Controls	Weak Controls
There are sound governance arrangements in place to ensure the compliance and implementation of the Damp and Mould Policy.		5	0	4	1
There are robust information management arrangements in place to ensure progress and performance delivery is effectively monitored and analysed.		4	2	2	0
TOTALS		9	2	6	1
Rec No.	Summary of Weakness	Risk Rating	Original Action Date	Action Status	Revised Action Date
1	A comparison between the Council's Damp & Mould policy and other Council's equivalent policies highlighted areas where the policy could be strengthened.	Low Risk	31/01/2025	Future Action	
2	There was no procedural document which detailed the entire process of a damp and mould case, from reporting the incidence to ensuring the issue is resolved satisfactorily.	Low Risk	31/01/2025	Future Action	

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3	Due to the lack of resources, there had been no physical post-treatment inspections of properties that had experienced damp and mould issues. All post-treatment follow-ups had either been phone calls or text messages.	Moderate Risk	31/01/2025	Future Action	
4	Testing of ten completed post inspections noted two inspections where the damp and mould case recording spreadsheet stated they had been completed, but it was confirmed the inspection had not been taken place.	Moderate Risk	31/10/2024	Action Due	
5	The process in place to monitor repeat cases of damp and mould in a property was manual, based around highlighting addresses in a spreadsheet. Therefore, repeat cases may not be noted and investigated sufficiently to ensure that underlying issues are dealt with.	Moderate Risk	31/01/2025	Future Action	
6	The process of recording damp and mould information on the Housing Management system was not reliable enough to ensure all damp and mould cases could be identified, for monitoring and performance reporting activities.	Low Risk	31/01/2025	Future Action	
7	There was limited performance information related to damp and mould, thereby hindering effective monitoring and reporting on the management of properties with damp and mould issues.	Moderate Risk	31/01/2025	Future Action	
8	There was very little data analysis regarding damp and mould cases. Data modelling techniques were not used to manage, predict and prevent damp and mould cases.	Moderate Risk	31/01/2025	Future Action	

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RECOMMENDATION TRACKING

Final Report Date	Audit Assignments with Open Recommendations	Assurance Rating	Recommendations Open			
			Action Due	Delayed Action Due	Delayed Future Action	Future Action
14-Feb-19	Risk Registers	Reasonable			1	
16-Aug-19	Fire Safety	Reasonable		1		
10-May-21	People Management	Reasonable			4	
21-Jun-21	Delegated Decisions	Reasonable		1		
21-Jun-21	Management of Fraud Risk	Limited		4	2	
28-Feb-22	Outdoor Recreation - Sports Bookings	Limited			2	
28-Jul-22	Housing - Data Quality 2022-23	No			1	
25-Oct-22	Licensing 2022-23	Reasonable			3	
17-Apr-23	Leisure Centre 2022-23	Reasonable		1		
12-May-23	Estates	Reasonable		4	3	
23-Jun-23	Future High Streets Fund & Towns Fund	Limited			1	
16-Oct-23	Information Governance 2023-24	Reasonable			2	
19-Oct-23	Outdoor Recreation - Equipment Safety	Reasonable		4	1	
21-Nov-23	Markets 2023-24	Reasonable			1	
16-Jan-24	Members Code of Conduct	Reasonable			1	7
26-Jan-24	Responsive Repairs 2023-24	Reasonable			2	
10-Jun-24	Trade Waste 2023-24	Reasonable	4			4
02-Jul-24	Performance Management 2023-24	Reasonable	1		3	4
16-Jul-24	Right to Buy 2024-25	Reasonable				2
29-Jul-24	Commercial Investment Property 2023-24	Reasonable	2			4
17-Sep-24	Health & Safety - Damp & Mould	Limited	1			7
		TOTALS	8	15	27	28

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

Delayed Action Due = The original action date has now passed and Internal Audit has obtained status update comments from the responsible officer and a revised action date. This revised action date has now passed, but Internal Audit has been unable to ascertain any progress information from the responsible officer.

Delayed Future Action = The original action date has now passed and Internal Audit has obtained status update comments from the responsible officer and a revised action date which is in the future.

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				Delayed Action Due				Delayed Future Action			
	Critical Risk	Significant Risk	Moderate Risk	Low Risk	Critical Risk	Significant Risk	Moderate Risk	Low Risk	Critical Risk	Significant Risk	Moderate Risk	Low Risk
Risk Registers												1
Fire Safety							1					
People Management												4
Delegated Decisions								1				
Management of Fraud Risk								4				2
Outdoor Recreation - Sports Bookings												2
Housing - Data Quality 2022-23											1	
Licensing 2022-23												3
Leisure Centre 2022-23								1				
Estates							1	3			1	2
Future High Streets Fund & Towns Fund											1	
Information Governance 2023-24												2
Outdoor Recreation - Equipment Safety								4				1
Markets 2023-24												1
Members Code of Conduct												1
Responsive Repairs 2023-24											1	1
Trade Waste 2023-24				4								
Performance Management 2023-24				1								3
Commercial Investment Property 2023-24			1	1								
Health & Safety - Damp & Mould			1									
TOTALS			2	6			2	13			4	23

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HIGHLIGHTED RECOMMENDATIONS

Critical, Significant or Moderate Risk Recommendations Past Original Action Date

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

Job Name	Estates	Original Action Date	30/06/2023
Risk Rating	Moderate Risk	Revised Action Date	31/10/2024
Recommendation Number	2	Recommendation Status	Delayed Action Due
Summary of Weakness	Recommendation	Management Response/Action Details	Status Update Comments
The use of an application form for commercial letting was not being enforced, and the form required updating as it referred to outdated data protection legislation.	We recommend that the service area reviews and updates the application form to refer to the Data Protection Act 2018 and brings it back into use for all new tenancy applications.	Agreed	This action is work in progress with a new officer.

Job Name	Estates	Original Action Date	30/06/2023
Risk Rating	Moderate Risk	Revised Action Date	31/12/2024
Recommendation Number	3	Recommendation Status	Delayed Future Action
Summary of Weakness	Recommendation	Management Response/Action Details	Status Update Comments
Pre-tenancy checks did not include credit checks, identity checks or Companies House checks. Testing also noted 3 occasions where current pre-tenancy checks could not be evidenced.	We recommend that pre-tenancy checks are improved, to include credit checks, identity checks and Companies House checks where possible. The same checks should be undertaken on all tenants and guarantors. All pre-tenancy checks should be evidenced.	Agreed	Currently seeking clarification about the application of Data Protection to this action.

Job Name	Future High Streets Fund & Towns Fund	Original Action Date	31/03/2024
Risk Rating	Moderate Risk	Revised Action Date	31/12/2024
Recommendation Number	10	Recommendation Status	Delayed Future Action
Summary of Weakness	Recommendation	Management Response/Action Details	Status Update Comments
Exit strategies for individual project Business Cases were not being considered and documented as part of the business case development.	We recommend that the Council create exit strategies for each business case to ensure the Council can exit the project as and when required, and these should be reviewed on an annual basis.	Noted – to be actioned	

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Job Name	Housing - Data Quality 2022-23	Original Action Date	31/03/2023
Risk Rating	Moderate Risk	Revised Action Date	31/03/2025
Recommendation Number	9	Recommendation Status	Delayed Future Action
Summary of Weakness	Recommendation	Management Response/Action Details	Status Update Comments
The personal and sensitive data stored in the Capita Housing System, may be out of date as it was obtained at the point of tenancy application and not refreshed thereafter.	We recommend that the personal and sensitive data included in the Capita Housing System is reviewed to ensure it is accurate and up to date. Any personal and sensitive data not required should be deleted from the System.	Data characteristics to enable accurate profiling to be determined. Current data to be extracted and cleansed. Rolling programme of collection and deletion to be established. Creation of role to ensure Capita data is reconciled, accurate and relevant.	An action plan has been developed and approved by the Social Housing Regulation Team. The action plan noted 29 actions which need to be completed to implement this recommendation. Work is ongoing. There are now only 8 actions left to complete and most of those are close to completion.

Job Name	Responsive Repairs 2023-24	Original Action Date	31/07/2024
Risk Rating	Moderate Risk	Revised Action Date	31/12/2024
Recommendation Number	6	Recommendation Status	Delayed Future Action
Summary of Weakness	Recommendation	Management Response/Action Details	Status Update Comments
The Council were not comparing the allotted time for a repair to take place with the actual time taken to complete the repair job.	We recommend that the Council ensure data is entered to the system accurately (as per recommendation 3) and that allocated time compared to actual time should be monitored for training needs and used to inform the review of time allocations.	Working with IT on Timesheets and the monitoring of productivity as per recommendation 3. We are also looking to implement a suite of performance indicators.	For the section to be able to compare allocated time for a repair with actual time, assistance is required from IT, and there are issues with the IT resource.

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Job Name	Fire Safety	Original Action Date	31/03/2020
Risk Rating	Moderate Risk	Revised Action Date	31/03/2024
Recommendation Number	5	Recommendation Status	Delayed Action Due
Summary of Weakness	Recommendation	Management Response/Action Details	Status Update Comments
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.	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.	The project was left unfinished by J Tomlinson when they ceased to trade. A new contractor has been identified. 39 doors have been fitted and 65 doors remain outstanding. A delivery timeframe is being agreed with the new contractor.