

# Internal Audit Progress Report



## Newark and Sherwood District Council – March 2022

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The matters raised in this report are only those that came to our attention during the course of our work – there may be weaknesses in governance, risk management and the system of internal control that we are not aware of because they did not form part of our work programme, were excluded from the scope of individual audit engagements or were not bought to our attention. The opinion is based solely on the work undertaken as part of the agreed internal audit plan.

# Introduction & Key Messages

The purpose of this report is to:

- Provide details of the audit work during the period October 2021 to February 2022
- Advise on progress of the 2021/22 plan
- Raise any other matters that may be relevant to the Audit Committee role

## Key messages

Our audit delivery performance for the 2021/22 plan has increased from 41.3% to 73%. Since our last progress report in December 2021, we have issued five assurance reports, five grant certification reports and one consultancy report.

## Internal Audit work completed – Assurance work

The following audit work has been completed and a final report issued:

- Covid Related Impacts – High assurance
- Housing Benefits and Council Tax Support – High assurance
- Grounds Maintenance – Substantial assurance
- Climate Change Emergency – Substantial assurance
- Policies and Procedures – Substantial assurance

## Internal Audit work completed – Consultancy work

- Section 106 (Developer Contributions)

## Internal Audit work completed – Other (Financial)

During the period, we have completed the following audits:-

- Internal Audit grant Certification of a Culture Recovery Fund (CRF1)
- Internal Audit grant Certification of a Culture Recovery Fund (CRF2)
- Internal Audit grant Certification of a Culture Recovery Fund (CRF3)
- Internal Audit grant Certification of a Flood Grant (phase 1 – 2020/21)
- Internal Audit grant certification of the Test and Trace Support Payments

## Internal Audit Work in Progress

We currently have thirteen assurance audits and two grant certification audits in progress.

## Assurance work in progress

- Landlord Compliance
- Community Lottery
- Careline Services
- Follow-ups
- Health and Safety
- Key Control Testing
- Value for Money

**2**  
HIGH  
ASSURANCE

**3**  
SUBSTANTIAL  
ASSURANCE

**0**  
LIMITED  
ASSURANCE

**0**  
LOW  
ASSURANCE

**1**  
CONSULTANCY

**5**  
GRANT  
CERTIFICATION  
REPORTS

- Customer Services
- Contract Management (General)
- Project Strategy
- ICT - Physical and Environmental Security
- Social Housing White Paper
- Cloud Hosted Services

## **Consultancy work in progress**

- London Road Car Park

## **Grant certification work in progress**

- Flood grants (Phase 2)

We currently have further details of these within the body of the report and in Appendix 4.

## **Variations to the 2021/22 audit plan**

Whilst we present a plan at the start of the year, we review it periodically throughout the year to reflect changes in risk profiles. This helps to ensure that it covers those areas which are a priority to the Council and there is adequate coverage to inform the Head of Internal Audit's opinion.

Since the last report to the Committee in December 2021, there have been the following changes:-

- Culture Recovery Fund Grant – added to the plan
- Governance Review (Arkwood and Active4Today) – deferred until January/February 2023 to allow the new governance structure to embed.
- Newark Civil War Museum and Palace Theatre – deferred until June 2022 to allow management to undertake enabling work.
- Selima HR/Payroll system – removed from the plan as the system has been replaced by iTrent HR and Payroll system. We have included in the 2022/23 plan a review of the replacement system.
- Strategic Asset Management – removed from the plan as requested by management due to capacity. This review will be completed during 2022/23.

## **Implementation of agreed actions**

There are five actions which are due and currently being implemented. One of these actions is overdue and substantial progress is being made to implement a new system which will help to address the issues identified (see Appendix 3 for details).

**Note:** The assurance expressed is at the time of issue of the report but before the full implementation of the agreed management action plan. The definitions for each level are shown in **Appendix 1**.

## High Assurance

Overall, we can provide a high level of assurance around the effectiveness of the Council's response to the Covid-19 pandemic and the processes and systems in place. Alternative procedures/plans, where required, are effective, with clear evidence of consideration being given to the impact of the pandemic on the future provision of services and the finances of the Council.

Membership of the Local Resilience Forum (LRF) and regular attendance/contribution to its Covid-19 Strategic and Tactical Co-ordinating Groups and operational cells, has ensured that the Council has been part of a co-ordinated, consistent approach to the pandemic.

Attendance by senior members/officers at other strategic groups across the County/District and regular liaison with key partners, relevant government departments etc has ensured issues have been discussed and good practice shared.

Formation of specific groups such as the Covid Response and Recovery Groups and addition of meetings such as the Senior Leadership Team (SLT) 'gold' meetings has ensured that the impact of Covid-19 on Council services has been regularly discussed/addressed throughout the pandemic. Members have been kept fully and regularly updated on the Council's response to the pandemic with reports clearly detailing how service areas have had to adapt, new services being delivered and the impact on resources.

Government Covid-19 legislation, guidance and information has been disseminated timely to members, staff, the public etc and addressed appropriately by service areas to ensure compliance. Changes to existing processes have been suitably approved, new ways of working adopted and segregation of duties ensured. Minor variations to the Council's Constitution have been correctly made in line with delegated powers and urgent decisions taken appropriately in line with revised delegated authority. Additional Covid-19 guidance notes, protocols and checklists have been created to help staff, businesses and the general public understand their roles and responsibilities.

Systems/processes have been appropriately assessed to ensure those of highest risk or critical have been prioritised and continued to be delivered. Guidance provided by key agencies as to where resources should be focused, have been adhered to.

### Covid Related Impacts

## High Assurance

Increases in workload have been effectively managed and 'backlogs' addressed, with resources/capacity reviewed to ensure sufficient

A Corporate Covid-19 Risk Assessment has been produced, providing clear and detailed guidance on control measures required to alleviate risks associated with Council activities. This assessment, regularly reviewed, is fully supported by the Covid-19 Safe System of Work Assessments. We found that these had been correctly carried out, appropriately approved, and provided clear guidance to ensure a safe method of work.

The creation of the Council's '5 Strands of Recovery', each with a clear remit and lead officer, is evidence of the Council's commitment to recovery from the pandemic. A formal Council Recovery Group has been established to assess how the Council delivers its services in future and an economic recovery impact assessment commissioned to assist the Council in developing reopening action plans.

Key plans and strategies, such as the Community Plan and Economic Growth Strategy, have been reviewed and updated to reflect changes in the Council's priorities. The Medium-Term Financial Plan (MTFP) has also been updated to reflect changes in income and expenditure due to Covid-19.

Detailed and regular budget/financial monitoring has taken place to identify the impact of the pandemic on individual service areas and the Council as a whole. Covid-19 grants/funding have been appropriately claimed and allocated, minimising the financial impact of the pandemic on service area budgets, with detailed records retained to substantiate/justify claims made.

Members/key officers have been kept fully informed of the financial implications of Covid-19 throughout the pandemic. Financial outturn reports, supported by detailed narrative reports, regularly presented to Policy and Finance Committee, are now shared with other Committees/operational groups to ensure all have a full knowledge and understanding of the financial impact of the pandemic.

### Covid Related Impacts (continued)

## High Assurance

### Housing Benefits and Council Tax Support

Our review found there are robust arrangements in place that ensure the Council's Housing Benefit and Council Tax Reduction Scheme is well administered and appropriate measures are in place to ensure the financial resource is safeguarded to support eligible claimants. The rent rebates, rent allowances and Discretionary Housing Payments had been made to eligible claimants who had been correctly assessed in accordance with the current legislation and guidance. We are therefore able to give a High assurance opinion.

There is sufficient capacity within the Team to manage the day-to-day workload and this will strengthen once the current Covid Test & Trace payments scheme finishes in March 2022.

Arrangements are in place where circulars notifying key changes affecting the administration of Housing Benefits are received and the team is briefed trained where necessary to ensure they are correctly applied to ensure compliance and minimise errors.

Overpayments are regularly reviewed by the Housing Benefit Officers and they are recovered through an agreed deduction of ongoing benefits or via sundry debtors.

Effective management checks are carried out on the claimants to confirm claimant's continued eligibility for the claim and any adjustments made to the claim were fully supported by appropriate evidence e.g. application form and confirmation of changes in circumstance.

## Substantial Assurance

Overall, we can provide a substantial level of assurance around the effectiveness and efficiency of the grounds maintenance service delivered by the Environmental Services Team. We can confirm that the grounds maintenance section of Street Scene is managed in a structured manner and the controls in place are consistently applied.

To support our assurance level, our review specifically found that: -

- An effective resource model exists such that resources (the workforce) are managed and deployed effectively by Supervisors through the use of Round Sheets. Specifications are outlined within the Round Sheets distributed to staff to set out the work to be completed over a 10-day cycle.
- A robust incremental budgeting process is in place. The Collaborative Planning (CP) module on the eFinancials system is currently being trialled by Business Managers for use in the 2022/23 budget. The Finance Accountant informs us that this process should be more efficient, provide real time budgetary information, and eradicate the risk of spreadsheet errors.
- The grounds maintenance service provision is supported by an internal Service Level Agreement (SLA) between Housing, Health and Wellbeing directorate and the Environmental Services Team. The SLA sets out the full grounds maintenance specification for each grounds maintenance service that Street Scene provides and we confirmed that these are aligned to the two main Community Plan objectives of the Council.
- Key Performance Indicators (KPIs) are in place to measure the performance of the grounds maintenance service for both housing and non-housing customers. Performance is measured each month through the completion of 60 inspections (30 inspections for housing customers, 30 for non-housing customers). The Grounds Maintenance Performance Monitoring Group meets on a quarterly basis to discuss the performance of the grounds maintenance service.
- Lessons learned analysis is completed by the Street Scene Manager on grounds maintenance complaints. Complaints recorded within the Meritec Enterprise Service Builder (ESB) system where the team have underperformed are bookmarked and discussed on a quarterly basis with the wider Street Scene Team. This helps the team to identify areas of improvement and subsequently increase the quality of the service provision.

### Grounds Maintenance



## Substantial Assurance

We have identified three areas where the design of the control framework can be improved to help further improve the efficiency and the effectiveness of the grounds maintenance service as follows:

**Contingency plans:** These need to be formally documented to ensure staff are clearly aware of the arrangements that are in place to deal with staff absences which may disrupt the service provided to customers.

**Use of ESB System:** The ESB system is not fully utilised to deal with grounds maintenance related complaints. This is because grounds maintenance staff do not have access to handheld devices, hence remedial action can only be communicated to staff via a phone call or in person. This process increases the likelihood that a complaint is either missed or not remediated in a timely manner. A cost-benefit analysis should be completed to determine whether additional investment in improving the efficiency of the complaints handling process would yield value for money.

**Training:** There is the lack of formal Supervisor training. A large amount of reliance is placed on the two Supervisors to ensure the delivery of Street Scene customer specifications. As such it is important that they have effective skills to manage and fully utilise the workforce. We note that the Street Scene Manager is currently in the process of pulling together training materials for the Supervisors. The training material planned at this stage is around behaviours and people skills, including the importance of being organised and how to best manage a team.

**Service growth:** There are opportunities available to grow the service with existing customers using the existing capacity. Adequate staffing is currently in place relative to the scale of the current scale of grounds maintenance activities. However, having conducted interviews with the Director of Communities and Environment, the Street Scene Manager and three grounds maintenance team members, it's clear that additional investment to increase the establishment would be required should the grounds maintenance service wish to substantially increase the revenue generated.

In summary, a balance needs to be struck between the additional revenue that would be generated through the commercialisation of the grounds maintenance service, versus the additional funding required and the loss of flexibility to be able to deliver NSDC related projects, such as the ongoing Target Hardening Project.

### Grounds Maintenance

## Substantial Assurance

### Climate Change Emergency

Our review of strategies and plans the council has in place for the delivery of carbon reduction and achievement of carbon neutral by 2035 has provided substantial assurance. The plans are realistic, adequately resourced and the progress made to date to implement the identified action plans has given us assurance that the Council is on track to delivering its carbon reduction targets. Overall, the programme is well managed and work is underway to developing several identified activities within the programme to enable achievement of the objectives.

There is a comprehensive strategy in place which provides a framework and roadmap for the reduction of carbon emissions across Council's operations. The Council has established a Carbon Reduction Action Plan 'Greening Newark and Sherwood' which outlines the identified carbon emissions mitigating actions and increases governance and oversight arrangements in collaboration with The Carbon Trust.

Our review found that the aims of the strategy and associated Action Plan are aligned with the Council's Community Plan objective which aims at enhancing and protecting the district's natural environment.

Oversight of the strategy and the Action Plan lies with the Policy and Finance committee and updates are provided to the Committee annually. Regular updates are also provided to the Leisure and Environment Committee where the projects, the initiatives and progress against the Action Plan is discussed and considered in detail.

Despite a delay in finalisation of the National Government Tree Strategy guidance, the Council has taken encouraging steps to move the Tree Planting and Urban Greening project forward. The sites where the Council plans to plant 10,000 trees have been identified and good progress continues to be made in the planting the identified target number of trees by 2023.

## Substantial Assurance

Our review of the work undertaken by the Council to integrate the Housing Management Policies and Procedures brought forward from Newark and Sherwood Homes Ltd has given us Substantial assurance that: -

- The quality of the policies and procedures which the Council has adopted from Newark and Sherwood Homes Ltd are good and fit for purpose and are designed to support continued service delivery.
- Sufficient arrangements were put in place to ensure that the policies and procedures were reviewed and only relevant documents which had been considered to be essential to support housing management service delivery were adopted.
- The integration work undertaken ensured that policy duplications are minimised and that key and relevant policies and procedures are accessible to staff for use.
- Key stakeholders including the Council's Transformation team worked closely with staff within the Housing, Health and Wellbeing directorate in the review and the integration processes to ensure they were aligned with the Council's corporate policies.

We have identified one area where improvement is necessary to ensure the policies and procedures are updated and staff are using most up-to-date documents which incorporate current changes in legislation and operating practices.

### Policies and Procedures

# Consultancy Review

Our review has not identified any misspending of S106 monies within the cases reviewed. There are strict guidelines covering the spending and records are held to support this spending. However, there were some weaknesses identified in the processes which were in place at the time of the review and changes have been made to improve the process and strengthen the controls.

## **Process**

The processes in place for updating and releasing the spreadsheet detailing the S106 monies, collected, committed and spent requires improvements to ensure that the correct version is released.

We have recommended version control and annotations for the reader so they can see where further information is being sought or clarified. We have also recommended that the provision of financial information is only made by Financial Services in consultation with Planning Policy to ensure the accuracy of the shared data.

We have also recommended that the S106 process is documented, and that awareness training is provided for the Councillors, staff and other interested parties e.g. Parish Councils.

## **Affordable Housing**

The S106 monies allocated to affordable housing from the two cases had been processed in accordance with the original agreements and followed the correct approval process. However, the papers provided to Committee were not detailed enough to identify the specific S106 agreements.

We have recommended that future Committee reports are more explicit detailing the relevant S106 agreements.

## **Community Facilities and Open Space**

Monies collected for the maintenance of community facilities and open spaces for the agreement reviewed is being spent in accordance with the agreement, for maintaining the sites and equipment.

To ensure clarity, we have recommended that the s106 monies are not amalgamated together on the spreadsheet to enable maintenance of a complete trail.

Section 106  
(Developer  
Contributions)



## Audits reports at draft

We have 2 audit at draft report stage:

- Compliance Services (Landlord) – Draft Report
- Community Lottery – Draft Report

## Work in Progress

We have the following audits in progress:-

- Careline Services – drafting a report
- Health and Safety – drafting a report
- London Road Car Park – drafting a report
- Contract Management (General) – drafting a report
- Flood grants (Phase 2 - 2021/22) Fieldwork
- Value for Money – Fieldwork
- Customer Services – Fieldwork
- Project Strategy - Fieldwork
- ICT - Physical and Environmental Security - Fieldwork
- Social Housing White Paper – Planning
- Cloud Hosted Services - Fieldwork
- Key Control Testing - Fieldwork
- Follow-ups – Fieldwork

## Other significant work

We have now completed the Combined Assurance work. Critical activities, key risks, key partnerships and key projects have been identified and assessed through our risk scoring process and rated Red, Amber or Green (RAG). This enables a clear visual map of assurances across the Council to be created. The outcome of this has been reported to Senior Management for presentation to this committee.

## Update to 2021/22 Audit Plan

In consultation with Senior Management, we made some changes to the audit schedule to reflect the risk environment and operational challenges and Appendix 2 presents the changes made.



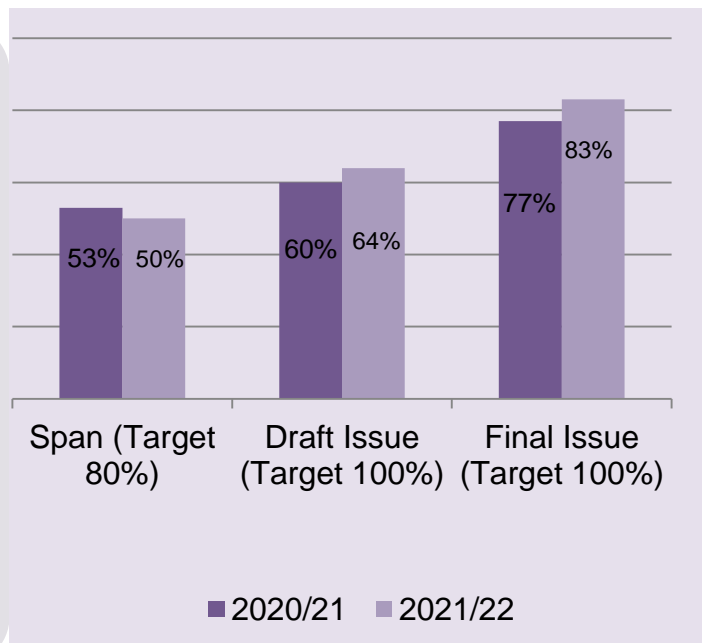
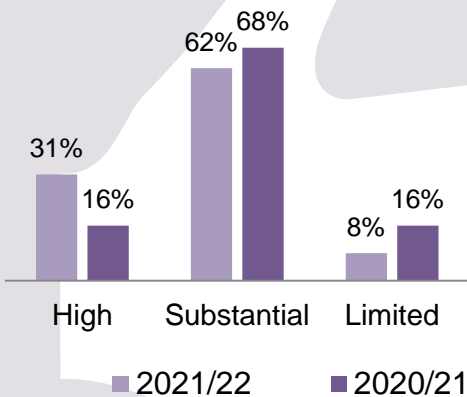
Internal Audit's performance is measured against a range of indicators. The statistics below show our performance on key indicators year to date.

## Performance on Key Indicators

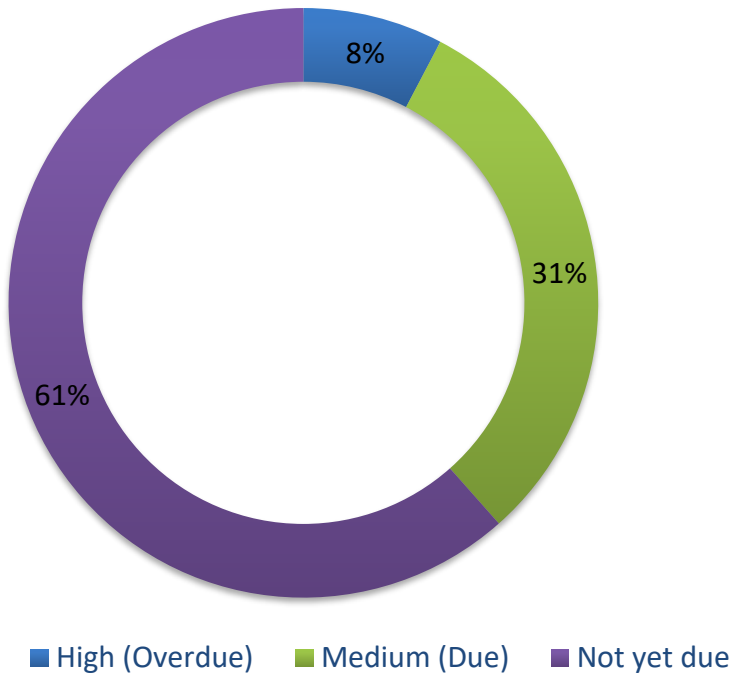
**“Excellent”  
feedback**  
(67% response rate)

**Plan completed  
73%**

### Comparison of Audit Assurances



## All Actions remaining to be implemented





# Other matters of interest

A summary of matters that will be of particular interest to Audit committee members



## National Audit Office

### **NAO Cyber and information security: Good practice guide Oct 2021**

[Cyber and information security \(nao.org.uk\)](https://www.nao.org.uk/cyber-and-information-security)

Audit committees should be scrutinising cyber security arrangements. To aid them, this guidance complements government advice by setting out high-level questions and issues for audit committees to consider.

Audit committees should gain the appropriate assurance for the critical management and control of cyber security and information risk.

Cyber security is the activity required to protect an organisation's data, devices, networks and software from unintended or unauthorised access, change or destruction via the internet or other communications systems or technologies. Effective cyber security relies on people and management of processes as well as technical controls.

Our guide supports audit committees to work through this complexity, being able to understand and question the management of cyber security and information risk.

It takes into account several changes which affect the way in which we interact with and manage our information and can drive increased risk. These include changes to the way we work and live due to the COVID-19 pandemic and the ongoing demand to digitise and move to cloud-based services.

The strategic advice, guidance and support provided by government has also been updated to keep pace with these changes, detailing the impact and risks on the management of cyber security and information risk.

The guide provides a checklist of questions and issues covering:

- The overall approach to cyber security and risk management
- Capability needed to manage cyber security
- Specific aspects, such as information risk management, engagement and training, asset management, architecture and configuration, vulnerability management, identity and access management, data security, logging and monitoring and incident management.

The full document can be provided on request.



## Assurance

### High

Our critical review or assessment on the activity gives us a high level of confidence on service delivery arrangements, management of risks, and the operation of controls and / or performance.

The risk of the activity not achieving its objectives or outcomes is low. Controls have been evaluated as adequate, appropriate and are operating effectively.

### Substantial

Our critical review or assessment on the activity gives us a substantial level of confidence (assurance) on service delivery arrangements, management of risks, and operation of controls and / or performance.

There are some improvements needed in the application of controls to manage risks. However, the controls have been evaluated as adequate, appropriate and operating sufficiently so that the risk of the activity not achieving its objectives is medium to low.

### Limited

Our critical review or assessment on the activity gives us a limited level of confidence on service delivery arrangements, management of risks, and operation of controls and / or performance.

The controls to manage the key risks were found not always to be operating or are inadequate. Therefore, the controls evaluated are unlikely to give a reasonable level of confidence (assurance) that the risks are being managed effectively. It is unlikely that the activity will achieve its objectives.

### Low

Our critical review or assessment on the activity identified significant concerns on service delivery arrangements, management of risks, and operation of controls and / or performance.

There are either gaps in the control framework managing the key risks or the controls have been evaluated as not adequate, appropriate or are not being effectively operated. Therefore the risk of the activity not achieving its objectives is high.

## Ranking of Recommendations

### High

Necessary due to statutory obligation, legal requirement, Council policy or significant risk of loss or damage to Council assets, information or reputation.

### Medium

Could cause limited loss of assets or information or adverse publicity or embarrassment. Necessary for sound internal control and confidence in the system to exist.

### Low

Current procedure is not best practice and could lead to minor inefficiencies.

## Amendments to Internal Audit Plan as at February 2022

Audit	Rational	Change
Test and Trace Support Payment	The grant terms and conditions require Internal Audit to sign a declaration confirming that adequate investigations and checks have been undertaken to ensure that the grant monies have been spent appropriately	Added to plan
Culture Recovery Fund Grant (CRF1, CRF2 and CRF3)	The grant terms and conditions require Internal Audit to sign a declaration confirming that adequate investigations and checks have been undertaken to ensure that the grant monies have been spent appropriately	Added to the plan
London Road Car Park	To undertake a review of the decision-making process for the initial sale of the Municipal Buildings and subsequent lease back of the land between the municipal building and the library on London Road to ensure that it complied with the Council's processes as set out in its constitution and with the requirements for local authority decision-making.	Added to the plan
Governance Review (Arkwood and Active 4 Today)	Current volume of work with the governance review, but also because elements of the governance arrangements are included in the governance review, eg the remit of the Shareholders Committee. It would be helpful to postpone an audit until after the new arrangements are finalised	Deferred until January 2023
Newark Civil War Museum and Palace Theatre	Completion of the work is dependent on Heritage and Culture and Financial Services business units completing enabling work to segregate the two cost centres.	Deferred until June 2022
Strategic Asset Management	As a team we are rather stretched at this time of year, I have one audit on already and there is a need to produce an Asset Management Strategy which would form the core of the audit focus. Management request to defer the audit until Quarter 2 in 2022/23.	Deferred until September 2022.
Selima HR/Payroll system	The system has been replaced with iTrent system and review of the replacement system is included in the 2022/23 plan.	Removed from the plan

## Amendments to Internal Audit Plan as at February 2022

Audit	Rational	Change
Covid Related Impacts	There was limited capacity within the Council to enable the audit to be progressed as resources were prioritized to provide a response to the Covid 19 pandemic. Management requested the review to be deferred until 2021/22.	Brought forward from 2020/21 plan
Housing Options	Management had requested this review to be undertaken in quarter 4 of 2019/20 and delivery was impacted by the Covid 19 pandemic as resources were allocated to Covid recovery.	Brought forward from 2019/20 plan
Debt Management	Audit work had started in Late March 2021 and most of the review substantially progressed during 2021/22.	Brought forward from 2020/21 plan

Audit	Priority	Agreed Action	Owner	Original Due Date	Revised date (director approved)	Audit & Accounts Committee approved extension
NSH 2019/20-05 - Gas Servicing	High	Points 1 to 5 below agreed to be actioned	Business Manager, Caroline Wagstaff	30/06/2021	31/03/2022	31/09/2022

### Recommendations

1. A review is carried out to assess why the Keystone Asset Management system has not been upgraded and the suitability of the current version. Action is taken to identify whether upgrades are included in the cost of the software or service agreement, whether a business case was raised and refused and if so why? Where a decision is made to continue using the system, consideration is given to upgrade the package to the most up-to-date version which is fully supported by the system developers.
2. Software upgrades are applied wherever possible in accordance with any inclusion within contracts or service agreements. If they are not included within these then the implications of not upgrading (risks) and the benefits of upgrading are weighed against the costs and presented to management for decision.
3. The identified Keystone malfunctions are reported to the system supplier as critical issues affecting business operations for an urgent resolution.
4. An automated system interface between the Keystone Asset Management and Capita Housing Management systems is explored. This will help to reduce the level of human intervention and potential human processing errors. If the Company decides to use an alternative system, an automated interface is explored.
5. All new users of the system are given sufficient training and support on the use of the systems wherever possible using a test data platform before operating the live system.

### Progress update and extensions

Management made a decision to replace Keystone with an alternative software solution to effectively manage the business activity as Keystone was not fit for purpose.

### Management responses: -

- June 2021 – Awaiting approval from SLT on purchase of new contractor portal and software for compliance data and reporting.
- July 2021 – More than 50% progress has been made. Director of Housing, Health and Well-being approved extension up to 31 March 2022.
- October 2021 – Apex solution for new asset and compliance database has been approved and contract signed. Implementation phase to begin shortly after first meeting with Apex on 21 October 2021.
- February 2022 – Implementation for the new Apex Systems software for assets and compliance has begun. The core asset data has been transferred from Keystone to Apex successfully. There is a planned programme for implementation and training on a full suite of modules (six) with gas servicing module due in April/May 2022 as part of phase 2. Implementation of all modules is likely to be fully completed by 30 September 2022.

Audit	Scope of work	Planned start date	Progress	Assurance
Key Control Testing	Delivery of key control testing to enable Head of Internal Audit to form opinion on the Council's financial control environment	QRT 3 / QRT 4	Fieldwork	
Housing Benefits & Council Tax Reduction	To provide assurance that Housing Benefit and Council Tax Reduction are paid accurately and promptly to eligible applicants and changes in circumstances are actioned correctly	QRT 2 Jul 2021	Completed	High Assurance
Value for Money	To provide assurance that the Council takes all reasonable steps to achieve Value for Money in the delivery of its services.	QRT4	Fieldwork	
Strategic Risk – Financial Resilience	To provide assurance that the risk has been appropriately rated and reviewed and that the mitigating actions listed are currently in place and working effectively.	QTR 2	Completed	High Assurance
Company Governance (Arkwood and Active4Today)	Review of the governance arrangements in place ensuring that there is sufficient oversight and risk management processes in place.	N/a	Deferred until Jan 2023.	N/a
Community Lottery	Review of the governance arrangements in place for the running of the Community Lottery to ensure that they are sound protecting the Council and participants	QRT3	Draft Report issued	Substantial Assurance (indicative)
Cloud Hosted Services	To review recent instances of cloud/hosted services to establish the due diligence undertaken in arriving at the selected option and security deployed through that arrangement.	QRT4	Fieldwork	
Selima HR/Payroll	To provide assurance that the computer security controls within the Selima HR and Payroll system provide a safe and secure operating environment.	N/a	Removed – system replaced by iTrent HR/Payroll system	N/A

Audit	Scope of work	Planned start Date	Actual start date	Progress status
Physical and Environmental Security	Looking at the security of Castle House, satellite locations (Brunel Drive cited as a concern), the Beacon and locations where any off-site back-ups are stored.	QRT 4	Fieldwork	
Newark Civil War Museum and Palace Theatre	To provide independent assurance around VFM work and delivery capacity assessment being undertaken by the Council's Financial Services staff	QRT 4	Delayed start – requiring management to complete enabling works.  Deferred to 2022/23	N/a
Grounds Maintenance and Cleansing Service	To provide assurance over the revised arrangements in place ensuring that issues previously identified have been addressed.	QRT 3	Completed	Substantial assurance
Strategic Asset Management	To provide assurance over the arrangements in place for the operational management of the Council's land and buildings and the maintenance / improvement thereof.	N/A	Fieldwork	Deferred until QRT1 2022/23
Climate Change Emergency	Following the declaration of a climate emergency, the Council has plans in place for action to be taken by itself and within the District.	QRT 3	Completed	Substantial assurance
Customer Services (Integration)	To provide assurance on the effectiveness, impact and success of the revised arrangements following the integration of NSH staff into one Customer Services Team	QRT 4	Fieldwork	
Contract Management - General	<p>There are effective arrangements in place which ensure that all contracts are recorded, allocated to contract managers and there are processes in place which ensure that they are managed effectively.</p> <p>The risks around contracts including supply chain failure, modern slavery, data sharing etc are identified and actions taken to mitigate the identified risks.</p>	QRT 4	Drafting a report	

Audit	Scope of work	Planned start Date	Actual start date	Progress status
Health and Safety	To provide assurance that the arrangement in place for Health and Safety are effective and meet legislative requirements. To follow-up the actions made within the previous report.	QRT 2	Drafting a report	
Landlord Compliance (Compliance Services)	To ensure that those areas of compliance not previously reviewed (e.g. gas, electricity etc) are in place and that all relevant legislation is adhered to. Follow-up on those areas of compliance previously reviewed to ensure that the actions agreed have been implemented.	QRT 3	Draft Report issued	Limited assurance (indicative)
Care Line Services	To provide assurance that there are effective arrangements in place for the management and delivery of the Careline service and that all items of equipment are logged and accounted for.	QRT 1	Drafting a report	
Workforce Planning	The Council has effective arrangements which ensure that there are sufficient skilled staff in place to enable effective service provision and such arrangements consider succession planning of key staff identifying positions which hold the greatest risk if vacant.	QRT 2	Completed  Consultancy type review as per the management request	N/a
Project Strategy	To provide assurance over the newly formed Corporate Property, Strategy and Delivery Business Unit's capacity to deliver key projects ensuring clear triage between 'Asset and Estates', 'Corporate Property, Strategy and Delivery' and 'Economic Development'.	QRT 4	Fieldwork	

Audit	Scope of work	Planned start Date	Actual start date	Progress status
Social Housing White Paper	To provide an independent review of the requirements of the Social Housing White Paper and the current and planned processes in place to identify and address any gaps identified.	QRT 4	Planning	
Policies and Procedures	To provide an independent review of the integration of the key policies and procedures from Newark and Sherwood Homes into those of the Council.	QRT 2	Completed	Substantial assurance
Follow-ups (2021/22)	Follow-up of recommendations made for the progress reports and on a sample basis.	QRTs 2, 3 and 4	Fieldwork	
Mansfield Crematorium	Completion of the audit of the Mansfield Crematorium accounts	QRT 1 Apr 2021	Completed	N/a
Combined Assurance	Updating the Assurance Map and completing the Combined Assurance report.	QRT 3 & 4	Completed	N/a
Gilstrap	Independent examination of the Gilstrap accounts in accordance with S145 of the Charities Act 2011.	QRT 2 Aug 2021	Completed	N/a
Test and Trace Support Payment grants	Grant certification work to ensure the grant monies have been spent appropriately.	QRT 3 & 4	Completed	N/a
Culture Recovery Fund Grant (CRF1, CRF2 & CRF3)	Grant certification work to ensure the grant monies have been spent appropriately.	QRT2	Completed	N/a
Covid related Impacts	Review of the impact of Covid on the Council's processes and system providing assurance that the alternative arrangements provide effective control and whether they will have an impact on future provision.	QRT 3	Completed	High assurance



Audit	Scope of work	Planned start Date	Actual start date	Progress status
Housing Options	To give independent assurance that the strategies and policies covering the homelessness legislation, are being complied with and that there are processes in place which ensure that the Council fulfils its statutory duty for the prevention of homelessness within the district.	QRT 2	Completed	Substantial assurance
Flood Grants	To give the Chief Executive or Chief Finance Officer of the Council the Authority's Chief Internal Auditor's opinion that he can give reasonable assurance that the invoices submitted by the Authority for Claims fairly represent expenditure under the Scheme made in accordance with the provisions of the Memorandum of Understanding (MoU)	QRT 2, 3 and 4	Completed  (first part)  Work scheduled for part 2	N/a
Debt Management	To give you independent assurance that the processes and controls in place for recovering debts are appropriate, robust and designed to reduce the level of debt accumulated	QRT 1 & 2	Completed	Substantial assurance
Strategic Risks	To provide assurance that the Strategic Risks are identified, managed and linked to the corporate priorities of the Council (Community Plan). There is a process in place which ensures that they remain current and action plans ensure that risk mitigation actions are implemented as planned	QRT 1 & 2	Completed	Substantial assurance
Capability and Capacity	To provide independent assurance that the ICT service has arrangements in place to deliver the required service levels both now and in the future.	QRT 2	Completed	High assurance

Audit	Scope of work	Planned start Date	Actual start date	Progress status
London Road Car Park	To undertake a review of the decision-making process for the initial sale of the Municipal Buildings and subsequent lease back of the land between the municipal building and the library on London Road to ensure that it complied with the Council's processes as set out in its constitution and with the requirements for local authority decision-making.	QRT 4	Drafting report	N/a