



Newark and Sherwood District Council

Summary Internal Controls Assurance (SICA) Report

October 2025

Final

Introduction

1. This summary controls assurance report provides the Audit Committee with an update on the emerging Governance, Risk and Internal Control related issues and the progress of our work at the Newark and Sherwood District Council as at 1st October 2025.

Fraud Prevention

2. The new 'failure to prevent fraud' offence, enacted by the Economic Crime and Corporate Transparency Act 2023, has come into force on 1st September 2025. This new offence makes it a crime for large organisations to fail to prevent fraud committed by their employees, agents, or subsidiaries.

TIAA's recommended actions align with the requirements of the Offence of 'failure to prevent fraud' and with the government's guidance for business, published in response to the new offence and our Fraud Health Check can provide an assessment of how prepared your organisation is for this new offence and provide practice advice and guidance on further actions required to ensure compliance.



All organisations are at risk of fraud, and our experience shows that they will be targeted where key control weaknesses are identified. At times when organisations have unfilled vacancies, where positions filled by temporary employees, or where existing employees may be struggling with financial or emotional wellbeing, fraud awareness and vigilance is even more important to ensure your employees and leaders are aware of the risks and can take steps to keep your money, people and data safe.

Our experience tells us that in such challenging times, the risk of fraud is usually at its highest and taking your eye off the ball at times like this will leave you even more vulnerable to both internal and external fraud risks.

We can also help support your organisation with detecting, preventing or investigating fraud. Our experienced team understand the specific risks relevant to your business and can help you develop best practice procedures and solutions to protect against threats; help ensure employees understand their responsibilities and the specific risks facing their organisation.

We have developed a series of reviews to assist organisations in achieving compliance with key recommended actions and to provide Boards with assurance regarding key fraud risk areas.

How Prepared are You? Download our guidance here: [Fraud Health Check](#)

Audits completed since the last SICA report to the Audit Committee

3. The table below sets out details of audits finalised since the previous meeting of the Audit Committee.

Audits completed since previous SICA report

Review	Evaluation	Key Dates			Number of Recommendations			
		Draft issued	Responses Received	Final issued	1	2	3	OEM
Capital Programme	Substantial	18/09/2025	22/09/2025	24/09/2025	0	0	0	4

4. The Executive Summaries for each of the finalised reviews are included at Appendix A. There are no issues arising from these findings which would require the annual Head of Audit Opinion to be qualified.

Progress against the 2025/2026 Annual Plan

5. Our progress against the Annual Plan for 2025/26 is set out in Appendix B.

Changes to the Annual Plan 2025/26

6. There have been no changes to the plan since the last update to the Audit Committee.

Progress in actioning priority 1 & 2 recommendations

PRIORITY GRADINGS

1	URGENT	Fundamental control issue on which action should be taken immediately.	2	IMPORTANT	Control issue on which action should be taken at the earliest opportunity.	3	ROUTINE	Control issue on which action should be taken.
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7. We have made no Priority 1 recommendations (i.e. fundamental control issue on which action should be taken immediately) since the previous SICA. The recommendation trackers are provided for the Committee.

Frauds/Irregularities

8. We have not been advised of any frauds or irregularities in the period since the last SICA report was issued.

Other Matters

9. We have issued a number of briefing notes and fraud digests, shown in Appendix D, since the previous SICA report.

Responsibility/Disclaimer

10. This report has been prepared solely for management's use and must not be recited or referred to in whole or in part to third parties without our prior written consent. The matters raised in this report not necessarily a comprehensive statement of all the weaknesses that exist or all the improvements that might be made. No responsibility to any third party is accepted as the report has not been prepared, and is not intended, for any other purpose. TIAA neither owes nor accepts any duty of care to any other party who may receive this report and specifically disclaims any liability for loss, damage or expense of whatsoever nature, which is caused by their reliance on our report.

1

URGENT

Fundamental control issue on which action should be taken immediately.

2

IMPORTANT

Control issue on which action should be taken at the earliest opportunity.

3

ROUTINE

Control issue on which action should be taken.

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3

Appendix A: Executive Summaries

The following Executive Summaries are included in this Appendix. Full copies of the reports are provided to the Audit Committee.

Review	Key Findings
Capital Programme	KEY STRATEGIC FINDINGS - Controls in place over the Capital Programme were considered appropriate. - Related Project controls were noted in respect of the selected projects and Operational Effectiveness Matters (OEMS) were raised in respect of these to cement the observations that were made in the previous financial years report. GOOD PRACTICE IDENTIFIED - All sampled capital schemes align with at least one ambition in the Community Plan, demonstrating clear alignment with strategic goals of the Council. - There is clear oversight of the Capital Programme through monthly updates to the Section 151 Officer, quarterly SLT and Cabinet reporting, and regular Capital Monitoring Group meetings.

PRIORITY GRADINGS

1	URGENT	Fundamental control issue on which action should be taken immediately.
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2	IMPORTANT	Control issue on which action should be taken at the earliest opportunity.
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3	ROUTINE	Control issue on which action should be taken.
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Management Action Plan

1. Capital Programme

Executive Summary

OVERALL ASSESSMENT	KEY STRATEGIC FINDINGS								
	 Controls in place over the Capital Programme were considered appropriate.  Related Project controls were noted in respect of the selected projects and OEMS were raised in respect of these to cement the observations that were made in the previous financial years report.								
ASSURANCE OVER KEY STRATEGIC RISK / OBJECTIVE	GOOD PRACTICE IDENTIFIED								
SR501 - Ensuring financial sustainability of the general fund to allow the council to undertake its core functions, deliver services, meet its corporate priorities and objectives.	 All sampled capital schemes align with at least one ambition in the Community Plan, demonstrating clear alignment with strategic goals of the Council.  There is clear oversight of the Capital Programme through monthly updates to the Section 151 Officer, quarterly SLT and Cabinet reporting, and regular Capital Monitoring Group meetings.								
SCOPE	ACTION POINTS								
The objective of the audit was to provide assurance over the adequacy and effectiveness of the controls in place over the Capital Programme. The scope of the review included coverage of the following areas: Policies and Procedures, Governance Arrangements, Allocation of Capital Programme Budget, Project Initiation, Monitoring, and End-of-Project Evaluation.	<table><tr><th>Urgent</th><th>Important</th><th>Routine</th><th>Operational</th></tr><tr><td>0</td><td>0</td><td>0</td><td>4</td></tr></table>	Urgent	Important	Routine	Operational	0	0	0	4
Urgent	Important	Routine	Operational						
0	0	0	4						

PRIORITY GRADINGS

1	URGENT	Fundamental control issue on which action should be taken immediately.	2	IMPORTANT	Control issue on which action should be taken at the earliest opportunity.	3	ROUTINE	Control issue on which action should be taken.
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Assurance - Key Findings and Management Action Plan (MAP)

Rec.	Risk Area	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
There were no recommendations raised.							

PRIORITY GRADINGS

1

URGENT

Fundamental control issue on which action should be taken immediately.

2

IMPORTANT

Control issue on which action should be taken at the earliest opportunity.

3

ROUTINE

Control issue on which action should be taken.

Operational - Effectiveness Matter (OEM) Action Plan

Ref	Risk Area	Finding	Suggested Action	Management Comments
1	Directed	The Project Management Guidance suggests Risk Registers as a standard practice. It was noted by the Senior Accountant that they would only expect a Risk Register to be a requirement for high value projects. Currently there is no documented threshold for when a project Risk Register should be in place.	Consider defining a value threshold for which Risk Registers become a requirement for Capital Projects to help ensure consistency in risk management practices and clarify expectations across project types.	<i>Director of Customer Services and Organisational Development disagrees with this – as a value is not a relevant measure of a project's risk profile.</i> <i>Anything that is a project, outside of business as usual that has a beginning and an end should have a risk register, and depending on the scale should be light touch or in depth.</i>
2	Directed	Project Initiation Documents (PIDs) are noted as a requirement within the Project Management Guidance; these are held by individual Project Leads. These were not evidenced for the projects sampled during the audit. Reliance on individual leads for storage of this information can lead to a single point of failure, increasing the risk that key governance documents may not be maintained or accessible when required.	Consider establishing a consistent process for the completion and storage of Project Initiation Documents (PIDs), supported by a centralised and accessible storage location. This would improve the availability of these key documents, reduce reliance on Project Leads, and support more effective oversight.	<i>The use of SharePoint is currently being explored as a platform for saving all project documents to enable all relevant officers to immediately access any documents required.</i>
3	Directed	Project Closure Documents, detailing lessons learned for any projects within the Capital Programme that have closed in 2025/26, were requested. These were not provided during the course of the audit although, it was noted upon requesting the information by the Business Manager of Financial Services that these are not expected to be completed and likely are not carried out in practice, whereas the Project Management Guidance notes a need to formally close the project and provides a template for a Project Close document.	Review the requirement within the Project Management Guidance to have in place Project Close documents for all projects and consider whether this expectation remains appropriate in practice. If so, it would be beneficial to reaffirm this requirement to relevant staff to support consistent project closure and capture of lessons learned.	<i>An email reminder will go out to reiterate the requirements of project closure – templates are available in the project hub.</i>

Ref	Risk Area	Finding	Suggested Action	Management Comments
4	Delivery	Completion of training is recorded in Ambition Academy, which shows 24 attendees for an in-house course on project management, and 8 for project management eLearning. However, the names and completion dates for this training was not provided during the audit, so it could not be confirmed whether Project Leads for sampled projects had received adequate training. This training is currently not mandatory for any roles including Project Leads, and a training needs analysis is yet to take place in relation to the available project management training.	To help ensure that staff involved in capital projects have the appropriate skills and knowledge to support effective project delivery consider conducting a training needs analysis to confirm which roles should be required to complete the available project management training.	<i>Major capital projects should only be led by officers with prince 2.</i> <i>An awareness session should be attended with the team who delivers the project management training to ensure the templates are used across the Council.</i>

Appendix B: Progress against Annual Plan

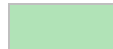
System	Planned Quarter	Current Status	Comments
Financial Resilience	1	Draft report issued 30/09/2025	
HRA H&S Mould	2	Interim draft report issued 21/08/2025	
Joint Working Arrangements	1	Fieldwork in progress	
Cyber Security Maturity Assessment	2	Fieldwork in progress	
Key Financial Controls - Budgetary Control	3	Fieldwork in progress	
Capital Programme	3	Final report issued 24/09/2025	
Gilstrap Financials	2		This will be scheduled for Q4 to meet annual reporting requirements
Mansfield Crematorium	2		This will be scheduled for Q4 to meet annual reporting requirements
Absence Management	3		
Climate Sustainability Assessment	3		
Waste Management	3		
Corporate Governance (including Staff Training and Succession planning)	4		

KEY:

 To commence

 Site work commenced

 Draft report issued

 Final report issued

Appendix C: Update of recommendations

Review	Recommendation	Priority	Management Comments	Responsible Officer	Due Date	Revised Due Date	Status	Last Update	Latest Response
23/24 Housing Voids	Review of The Void Lettable Standard document to be undertaken in line with the agreed review date.	2	A review of the standard will be commenced, progressing through internal governance and include tenant and officer consultation.	Responsive Repairs Manager	01/04/2025	13/10/2025	Outstanding	03/10/25	Revised Lettable Standard with Portfolio Holder for sign off 7/10/25
24/25 Agile Working	Guidelines relating to Hybrid Working to be either incorporated into the Castle House Working Protocol or documented as a separate policy and reference made as part of the Castle House Working Protocol document.	2	Separate Hybrid Working guidelines to be produced. These can be referenced with Castle House Working protocols but will also apply to those for whom Castle House is not their main base.	HR Business Partner	01/05/2025	31/12/2025	Outstanding	06/10/2025	Draft policy is ready for sharing with SLT and JCC. Policy will be in place by end of 2025.
24/25 Apprenticeships and Talent Spotting	Standard operating procedures and policies relating to the Apprenticeship and Talent Spotting to be documented and, either incorporated into the Recruitment, Learning and Development Policy, or a separate policy.	2	An Apprenticeship Policy or Guide will be developed and implemented in 2025/26.	L&D Officer & Business Manager	31/03/2026		Outstanding	06/10/2025	In progress to be ready for the end of the financial year.

Review	Recommendation	Priority	Management Comments	Responsible Officer	Due Date	Revised Due Date	Status	Last Update	Latest Response
24/25 Equality Diversity and Inclusion (Staff)	The Equality and Diversity Strategy to be updated including the equality objectives adopted in 2016. As per the Equality Act 2010 and the Public Sector Equality Duty, "A local authority is required to set at least one equality objective for the organisation every four years".	2	A full review of the EEDI Strategy and all internal/external policies is to be undertaken imminently. The revised strategy/policies are to be complete and published this calendar year.	EEDI Lead	31/12/2025		Outstanding	06/10/2025	The EEDI Strategy is written and with the Chief Executive for sign off prior to being tabled at the next steering group meeting in Oct before then going to SLT/Cabinet
24/25 Equality Diversity and Inclusion (Staff)	An internal assessment to confirm regulatory compliance to be conducted and an appropriate action plan formulated/developed including timelines for when already identified actions will be implemented.	2	An internal self-assessment will be completed using the LGA framework. Additionally, a full review to ensure compliance with all housing related regulatory guidelines.	EEDI Lead	31/12/2025		Outstanding	06/10/2025	The LGA Framework is being handrailed for the action plan and Strategy update and a full self-assessment is planned for as part of the action plan.

Appendix D: Briefings on Developments in Governance, Risk and Control

TIAA produce regular briefing notes to summarise new developments in Governance, Risk, Control, Counter Fraud and Security Management which may have an impact on our clients. These are shared with clients and made available through our Online Client Portal. A summary list of those briefings issued in the last three months which may be of relevance to the Example Client is given below:

Summary of recent Client Briefings and Alerts

Date Issued	Sector	Briefing Type	Subject	Web Link	TIAA Comments
29 September 2025	All	TIAA News	TIAA B Corp Impact Report	TIAA B Corp Impact Report - TIAA	Our B Corp Impact Report reflects the progress we've made across key areas including governance, community, environment, and employee wellbeing.
15 September 2025	All	TIAA News	Introducing Sentinel: A Strategic Approach to Security and Resilience	Introducing Sentinel: A Strategic Approach to Security and Resilience - TIAA	In today's climate of rising crime and evolving external threats, ensuring the safety of your staff, visitors, property, and information has never been more important. TIAA has developed Sentinel—a strategic security assessment service designed to help you understand and improve the maturity of your organisation's security framework.
10 September 2025	Housing	Client Briefing	Data Protection Implications of STAIRs for Housing Associations	Data Protection Implications of STAIRs for Housing Associations - TIAA	The STAIRs (Social Tenant Access to Information Requirements) framework, introduced under the Social Housing (Regulation) Act 2023 , aims to improve transparency for housing association tenants. Read our full article on its implementation.
29 August 2025	All	Video	The Failure to Prevent Fraud Offence is Here	The Failure To Prevent Fraud Offence is Here - TIAA	Is your organisation ready for the new Failure to Prevent Fraud offence? From 1st September 2025, UK businesses face criminal liability if they don't have adequate fraud prevention procedures in place. In this short video, we break down the 6 things your organisation must take to comply—and how we can support you every step of the way.
15 August 2025	Local Government	TIAA Article	Town and Parish Council Governance	Town and Parish Council Governance - TIAA	Town and Parish councils are facing a rapidly evolving landscape — from legal reforms and digital innovation to the complexities of devolution and reorganisation. This article explores how councils can maintain relevance, strengthen governance, and continue to be a powerful voice for their communities.

Date Issued	Sector	Briefing Type	Subject	Web Link	TIAA Comments
01 August 2025	Local Government	TIAA Article	Financial Resilience Across Local Government	Financial Resilience Across Local Government - TIAA	In a time of rising costs, growing service demands, and structural funding gaps, financial resilience is more than just good budgeting—it's a lifeline for local councils and the communities they serve. With a projected funding gap of £8.5bn by 2026/27, councils across the UK are facing unprecedented financial pressures. From rising homelessness costs to workforce instability and stalled innovation, the challenges are complex and far-reaching. This article is essential reading for understanding the risks—and the opportunities—for building a more resilient future.
28 July 2025	All	Video	Understanding the Procurement Act 2023: What You Need to Know	Understanding the Procurement Act 2023: What You Need to Know - TIAA	The Procurement Act 2023 is here—are you prepared? This short video offers a clear overview of what the new legislation means for anyone involved in public procurement. It covers key contract thresholds, outlines the six core principles of the Act—Value for Money, Public Benefit, Transparency, Integrity, Fairness, and SME Accessibility—and explains the procedures to follow for both simple and complex tenders.
25 July 2025	Housing	TIAA Article	How Social Housing Accelerates Development and Strengthens Accountability	How Social Housing Accelerates Development and Strengthens Accountability - TIAA	In this article, we explore how the UK Government's £39 billion investment in social and affordable housing aims to build 1.5 million homes and drive inclusive national development. Social housing plays a vital role in reducing homelessness, boosting economic growth, and supporting sustainability. To ensure these outcomes are achieved, strong governance is essential—where internal audit helps safeguard resources, manage risks, and enhance performance.
23 July 2025	All	Anti-Crime Alert	The Economic Crime and Corporate Transparency Act 2023 and the Identification Doctrine	The Economic Crime and Corporate Transparency Act 2023 and the Identification Doctrine - TIAA	The Economic Crime and Corporate Transparency Act 2023 (ECCTA) introduced amendments to the identification doctrine for economic crimes. The identification doctrine is the means by which an organisation can be found criminally liable for the actions of an individual. Our alert has more information.
11 July 2025	Housing	Client Briefing	The Data (Use and Access) Act 2025 (DUAA) – Housing Association / Registered Social Landlord Impact Assessment	The Data (Use and Access) Act 2025 (DUAA) – Housing Association / Registered Social Landlord Impact Assessment - TIAA	The Data (Use and Access) Act 2025 (DUAA) introduces several significant changes to the UK General Data Protection Regulation (UK GDPR) and the Data Protection Act 2018 (DPA 2018). Our alert provides a summary of how these changes affect Registered Social Landlords (RSLs) and housing associations in the UK.

Date Issued	Sector	Briefing Type	Subject	Web Link	TIAA Comments
04 July 2025	All	Newsletter	Security Focus Newsletter Edition 10	Security Focus Newsletter Edition 10 - TIAA	Security and risk management is a key challenge for any organisation, this newsletter contains lots of useful advice and tips to help ensure a safe and secure environment for your staff and visitors. This special edition focuses on the new Terrorism (Protection of Premises) Act 2025 otherwise known as “Martyn’s Law”.
03 July 2025	All	Data Protection Alert	DeepSeek AI Warning	DeepSeek AI Warning - TIAA	Germany’s Data Protection Commissioner has formally requested that Apple and Google remove the Chinese AI chatbot app DeepSeek from their app stores, citing serious breaches of EU data protection laws. More information is available in the full alert.
02 July 2025	All	Anti-Crime Alert	Fake Job Offers	Fake Job Offers - TIAA	TIAA has been alerted to a scam involving fraudulent job offers sent via email to overseas candidates, falsely claiming to be from an NHS Trust. These offers are too good to be true and are likely designed to extract money or personal information from victims. More information is available in the full alert.
01 July 2025	All	TIAA Article	Why the UK Government’s Cyber Governance Code of Practice should be a business imperative	Why the UK Government’s Cyber Governance Code of Practice should be a business imperative - TIAA	Cyber-attacks are rising, with significant risks to operations, finances, and legal compliance. The Cyber Governance Code of Practice helps boards strengthen cyber resilience through clear frameworks and actionable strategies.