



Newark and Sherwood District Council

Summary Internal Controls Assurance (SICA) Report

February 2026

2nd Revised Final



Summary Internal Controls Assurance

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 6th February 2026.

Eco SMART

2. The UK public sector is facing increasingly structured and ambitious expectations around climate sustainability, driven by national policy, regulatory frameworks and public accountability. This is at a time when public funding is being stretched, with competing priorities and major reforms are taking place.

Key Themes for Sustainability and Implications

Materiality and Accountability – Sustainability goals, practices and information must be relevant to primary users and reflect significant risks or opportunities that the organisation faces.

Integration – The sustainability ambitions must be embedded across strategy, operations and governance, rather than siloed to areas of interest or knowledge.

Local Flexibility and National Alignment – organisations are encouraged to tailor climate strategies to local contexts while contributing to national targets.

Funding and Capacity Building – Multi-year funding, regulatory reform and skills development are critical enablers to effectively deliver climate sustainability goals, within financial, knowledge and resource constraints.

Next Steps

1. Review current sustainability practices, strategies and expectations.
2. Identify materiality, relevance, funding gaps and capacity needs in order to achieve the organisational objectives in relation to climate sustainability.
3. Engage Eco Smart to support assurance that expected objectives can be realised.
4. Find out more by clicking on this link: [Eco SMART - TIAA](#)

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
Gilstrap Financials	N/A	N/A	N/A	29 th January 2026	-	-	-	-
Absence Management	Limited	7 th January 2026	4 th February 2026	6 th February 2026	0	6	0	0

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. Change to the approved plan are detailed within the table below. This will not include timing changes.

Changes to Approved Plan

Review	Rationale
No additional changes have been confirmed	

Progress in actioning priority 1 & 2 recommendations

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 shown in Appendix C.

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.

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
Absence Management	<ul style="list-style-type: none"> • Long term sickness has increased year on year and is likely to be substantially in excess of targets in 2025/26. High absence rates mean staff face pressures to achieve more with fewer resources. However, it was confirmed by the Senior Learning and Development Officer that 70 of the current managers out of a total of 119 (59%) had not received training relating to Absence Management. • Evidence supporting application of requisite policy by line management was not evidenced on the iTrent system as applied in approximately half of the relevant cases in our sample of 10 short terms and 10 long terms absences: <ul style="list-style-type: none"> <i>Short term Sicknesses</i> <ul style="list-style-type: none"> • A Review Invite Letter or Outcome Review Letter was not in place for three cases; • An Outcome Review Letter was not in place for two cases though a review had been conducted; and • A self-certification had not been provided in seven cases, whilst a Fitness to Work (Fit Note) was not provided in two cases. <i>Long Term Sicknesses</i> <ul style="list-style-type: none"> • A Review Invite Letter or Outcome Review Letter was not in place for three cases; • An Outcome Review Letter was not in place for four cases though a review had been conducted; and • A self-certification had been completed in four cases, whilst a Fit Note had not been attached in one case. • Limited evidence to support escalation or reporting in respect of the efficacy of control could be evidenced during the review.

1. Assurance Review of Absence Management

Executive Summary

OVERALL ASSESSMENT		LIMITED ASSURANCE	ACTION POINTS	HIGH RISK	MEDIUM RISK	LOW RISK	OPERATIONAL
				0	6	0	0

KEY STRATEGIC FINDINGS -	
C	<p>Long term sickness has increased year on year and is likely to be substantially in excess of targets in 2025/26. High absence rates mean staff face pressures to achieve more with fewer resources. However, it was confirmed by the Senior Learning and Development Officer that 70 of the current managers out of a total of 119 (59%) had not received training relating to Absence Management.</p>
C	<p>Evidence supporting application of requisite policy by line management was not evidenced on the iTrent system as applied in approximately half of the relevant cases in our sample of 10 short terms and 10 long terms absences:</p> <p><u>Short term Sicknesses</u></p> <ul style="list-style-type: none"> • A Review Invite Letter or Outcome Review Letter was not in place for three cases; • An Outcome Review Letter was not in place for two cases though a review had been conducted; and <p>A self-certification had not been provided in seven cases, whilst a Fitness to Work (Fit Note) was not provided in two cases.</p>
C	<p><u>Long Term Sicknesses</u></p> <ul style="list-style-type: none"> • A Review Invite Letter or Outcome Review Letter was not in place for three cases; • An Outcome Review Letter was not in place for four cases though a review had been conducted; and <p>A self-certification had been completed in four cases, whilst a Fit Note had not been attached in one case.</p>
C	<p>Limited evidence to support escalation or reporting in respect of the efficacy of control could be evidenced during the review.</p>
SCOPE	ASSURANCE OVER KEY STRATEGIC RISK / OBJECTIVE
<p>The objective of the audit was to assess absence management practices within the Council, focusing on efficiency, compliance, and strategies for minimizing staff absences and promoting wellbeing.</p>	<p>SR505 Workforce: Ensuring the council is able to recruit, maintain and retain appropriate staffing resource to ensure it is able to deliver its services and meet its corporate objectives</p>

Assurance - Key Findings and Management Action Plan (MAP)

Ref	Root Cause Indicator	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
1	C	The Senior Learning and Development Officer confirmed that 70 of the current managers out of a total of 119 (59%) had not received training relating to Absence Management. However, all managers will be required to attend the Absence Management course by the end of April 2026 and that regular updates will be provided to the Senior Leadership Team to ensure compliance with the training schedule.	All managers to attend the Absence Management course by the end of April 2026 and regular updates be provided to the Senior Leadership Team to ensure compliance with the training schedule.	2	<p><i>In 2021 all managers were invited to attend training on the newly implemented iTrent system, unfortunately training records were not updated in full. The Human Resource team generally train new managers in a 121 setting as they typically need to be trained before the next session in the calendar. When this occurs the training records are not typically updated.</i></p> <p><i>Absence management training will now be added to the mandatory training program for managers, and this will be reported on quarterly in the new financial year.</i></p> <p><i>Additional training sessions have been added to the calendar and will be assigned to managers with no record of training.</i></p>	30/09/26	Senior HR Officer

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.

Ref	Root Cause Indicator	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
2	C	<p>A sample of 10 short term sickness absences relating to the period April to May 2025 was selected and the following was noted:</p> <p>In three cases a trigger point had been hit however both no Review Invite Letter and Outcome Review Letter was attached to iTrent; and</p> <p>In two cases a trigger point had been hit and though a review had been conducted, no Outcome Review Letter was attached on iTrent.</p> <p>A sample of 10 long term sickness absences was selected relating to the period April to May 2025 The following was noted:</p> <p>In three cases a trigger point had been hit but no Review Invite Letter and Outcome Review Letter was attached to iTrent; and</p> <p>In four cases a trigger point had been hit and though a review had been conducted no Outcome Review Letter was attached on iTrent.</p>	Review Meetings and Capability Sickness Hearings be conducted where appropriate. In addition, Review Invite Letters and Outcome Review Letters be attached on iTrent.	2	<p><i>The HR Team have increased the weekly monitoring of non-compliance and will now escalate non-compliance following 2nd reminder to the next level of management.</i></p> <p><i>Additionally, HR will now circulate a monthly absence report to all BM's detailing issues of outstanding non-compliance.</i></p> <p><i>Non-compliance will also be reported to SLT on the HR Quarterly report.</i></p>	01/01/26	Senior HR Officer
3	C	In one case, relating to short term absence, a Return-To-Work interview was not conducted.	As per the Managing Attendance Policy Return-To-Work interviews to be conducted.	2	As above.	01/01/26	Senior HR Officer

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Ref	Root Cause Indicator	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
4	C	<p>A sample of 10 short term sickness absences relating to the period April to May 2025 was selected. The following was noted:</p> <ul style="list-style-type: none"> In seven cases no self-certification had been attached on the iTrent system; and In two cases, appropriate Fit Notes had not been attached to the iTrent system. <p>In addition, a sample of 10 long - term sickness absences relating to the period April to May 2025 was selected. The following was noted:</p> <ul style="list-style-type: none"> In four cases no self-certification had been attached on iTrent system; and In one cases an appropriate Fit Note had not been attached to the iTrent system. 	As per the Managing Attendance Policy Self Certification Forms and Statement of Fitness to Work (Fit Note) to be attached to the iTrent system.	2	As above.	01/01/26	Senior HR Officer
5	C	The Human Resources (HR) Officer (HR and Training) confirmed that managers are reminded a couple of times to attach relevant documentation onto the iTrent system. However, there is no formal escalation process if persistence non-compliance relating to the Managing Attendance Policy occurs.	Management to implement key performance indicators (KPIs) to support the escalation of non-compliance with requisite controls.	2	As above.	01/01/26	Senior HR Officer

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Ref	Root Cause Indicator	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
6	GF	<p>A review of the Managing Attendance Policy (version five, approved in July 2021) identified that the Policy does not include version control details, such as the responsible approvers.</p> <p>Additionally, there is no indication of a schedule to review or update cycle which is necessary to ensure that Policy remain current and compliant with the Council's requirements.</p>	<p>The Managing Attendance Policy to be updated and include a version control showing details of review.</p> <p>A policy review schedule to be formally established.</p>	2	<i>Policy updates to be completed by 29/5/26.</i>	29/05/26	Senior HR Officer

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	Root Cause Indicator	Finding	Suggested Action	Management Comments
No Operational Effectiveness Matter were identified.				

ADVISORY NOTE

Operational Effectiveness Matters need to be considered as part of management review of procedures.

Appendix B: Progress Against Annual Plan

System	Planned Quarter	Current Status	Comments
Financial Resilience	1	Final 26 th November 2025	Reported to December AC
HRA H&S Mould	2	Final 26 th November 2025	Reported to December AC
Joint Working Arrangements	1	Fieldwork Completed	
Cyber Security Maturity Assessment	2	Fieldwork Completed	
Key Financial Controls - Budgetary Control	3	Draft 4 th February 2026	Awaiting Management response
Capital Programme	3	Final 24 th September 2025	Reported to October AC
Gilstrap Financials	2	Final 29 th January 2026	
Mansfield Crematorium	2		This will be scheduled for Q4 to meet annual reporting requirements
Absence Management	3	Final 6 th February 2026	
Climate Sustainability Assessment	3	Draft 5 th February 2026	
Waste Management	3	Draft 11 th February 2026	
Corporate Governance (including Staff Training and Succession planning)	4	Fieldwork in progress	
ICT Social Media	4	Scheduled 23 rd February 2026	
H&S Mould Follow-up	4	Contacted 27 th January 2026	
Procurement	4	In progress	

KEY:

	To be commenced		Site work commenced		Draft report issued		Final report issued
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Appendix C: Update on Recommendations

There are seven outstanding recommendations pertaining to housing where follow-up is scheduled to be undertaken before the end of the financial year.

Management have been contacted to arrange a date for this review.

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 Newark and Sherwood District Council is given below:

Summary of recent Client Briefings and Alerts

Date Issued	Sector	Briefing Type	Subject	Website Link	TIAA Comments
30 th January 2026	All	Client Briefing	Safeguarding Culture, Learning and Multi-Agency Practice Briefing	Safeguarding Culture, Learning and Multi-Agency Practice Briefing - TIAA	This briefing summarises key insights from a conversation with safeguarding specialist Peter Stride, drawing on his experience chairing Domestic Abuse-Related Death Reviews, Safeguarding Adult Reviews and Children’s Reviews. It highlights the cultural, organisational and multi-agency factors that drive safeguarding success — and failure — across health, social care, local government and emergency services.
23 rd January 2026	All	Podcast	Safeguarding Culture, Learning and Multi Agency Practice Podcast	Safeguarding Culture, Learning and Multi Agency Practice Podcast - TIAA	This podcast features a discussion between TIAA Directors Veran Patel and Fiona Roe, alongside safeguarding specialist Peter Stride, who draws on his extensive experience chairing Domestic Abuse Related Death Reviews, Safeguarding Adult Reviews and Children’s Reviews. The conversation explores the cultural, organisational and multi-agency factors that contribute to both success and failure in safeguarding across health, social care, local government and emergency services.
23 rd January 2026	Housing and Local Government	TIAA Article	Decarbonisation in Housing & Local Authority Sectors	Decarbonisation in Housing & Local Authority Sectors - TIAA	The UK’s net-zero agenda places significant demands on the housing and local authority sectors to drastically reduce carbon emissions across existing and new homes. With decarbonisation high on the agenda—and DESNZ funding available through the Warm Homes programmes—TIAA plays a critical role in translating policy and grants into real-world impact: supporting organisations to manage funding effectively for cleaner, healthier, and future-proof housing.
22 nd January 2026	All	Data Protection Alert	Police Rollout of Live Facial Recognition	Police Rollout of Live Facial Recognition - TIAA	Thames Valley Police has commenced the deployment of live facial recognition (LFR) technology in Oxford and the wider Thames Valley area, including the operation of specialised LFR vans in public spaces. The force states the rollout is intended to support frontline policing, enabling the rapid identification of wanted suspects and missing persons.

Date Issued	Sector	Briefing Type	Subject	Website Link	TIAA Comments
21 st January 2026	All	Anti-Crime Alert	Rising Fraud in IT Asset Management and Disposal	Rising Fraud in IT Asset Management and Disposal - TIAA	TIAA Anti-Crime Specialists have been alerted to vulnerabilities in the management and disposal of assets. Employees of organisations are misappropriating IT equipment (laptops, mobile phones and iPads), which are then sold via both online selling platforms and physical shops.
5 th January 2026	All	TIAA Blog	Security Matters: Learning From Huntingdon – Protecting People in an Age of Uncertainty	Security Matters: Learning From Huntingdon – Protecting People in an Age of Uncertainty - TIAA	The second in our Security Blog series. This month we explore lessons from the Huntingdon train attack and what it teaches us about protecting people in uncertain times, with key takeaways and advice.
9 th December 2025	All	Newsletter	Security Focus Newsletter Edition 11	Security Focus Newsletter Edition 11 - 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. No organisation wants the disruption or bad publicity that incidents of violence and aggression against your staff or crimes against your property create.
2 nd December 2025	All	TIAA Blog	Security Matters: AI-Enhanced CCTV: A Smarter Ally in the Fight Against Crime	Security Matters: AI-Enhanced CCTV: A Smarter Ally in the Fight Against Crime - TIAA	The first in our Security Blog series. Artificial Intelligence (AI) is transforming the landscape of public safety and crime prevention across the UK. Among the most promising developments is the use of AI-powered CCTV systems — technology that can rapidly analyse footage, recognise patterns, and identify suspects far faster than human operators ever could.
2 nd December 2025	All	Security Alert	Update on roles created to implement Terrorism (Protection of Premises) Act	Update on roles created to implement Terrorism (Protection of Premises) Act - TIAA	Two new roles have been created in order to implement Martyn’s Law successfully. The Competent Person in the Workplace (CPIW) and the Counter Terror Security Specialist (CTSS) which will require formal registration. Both roles are currently being developed and awaiting final statutory guidance by March 2026.