



Newark and Sherwood District Council

Summary Internal Controls Assurance (SICA) Report

June 2026

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 22nd June 2026.

Governance effectiveness

2. Strong governance remains critical across the public and not-for-profit sectors as organisations continue to operate in an environment of increased regulatory scrutiny, financial constraint, service delivery pressures and heightened stakeholder expectations around transparency, ethics and value for money. These factors are driving an ongoing focus on board and committee effectiveness, clarity of accountability, risk maturity and the coherence of assurance arrangements. Across the sector, organisations are increasingly seeking assurance not only that appropriate governance structures and policies are in place, but that they are operating effectively in practice. This includes regular review of governance frameworks, clearer alignment between strategy, risk and assurance, and greater emphasis on evidence of constructive challenge, informed decision-making and continuous improvement.

How can we help?

In this context, TIAA continues to support the Audit Committee and Board through independent, risk-based internal audit work focused on governance, risk management and internal control. In addition to core assurance activity, we support organisations through targeted effectiveness reviews, including reviews of board and committee effectiveness, audit and risk committee arrangements, governance frameworks and assurance mapping. These reviews assess how governance operates in practice, drawing on sector good practice, regulatory expectations and our wider experience across the public and not-for-profit sectors. Our work provides clear, constructive insight into strengths, areas for development and practical actions to enhance effectiveness, helping the Committee demonstrate that governance arrangements are both robust and subject to appropriate independent evaluation.

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
Key Financial Controls - Budgetary Control	Substantial	4 th February 2026	5 th February 2026	6 th February 2026	0	1	1	0
Waste Management	Reasonable	11 th February 2026	27 th February 2026	3 rd March 2026	0	1	2	2
Climate Sustainability Assessment	Substantial	5 th February 2026	25 th March 2026	1 st April 2026	0	0	1	0
Corporate Governance (including Staff Training and Succession planning)	Substantial	2 nd April 2026	14 th April 2026	16 th April 2026	0	0	2	1
Mansfield Crematorium	Completed	N/A	N/A	11 th May 2026	-	-	-	-
Procurement	Reasonable	2 nd June 2026	10 th June 2026	10 th June 2026	0	2	1	1

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 and the 2026/2027 Annual Plans

5. Our progress against the Annual Plans for 2025/2026 and 2026/27 are 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
Introductory Tenancy Management	To commence in Q2 in response to Housing Regulators report
Allocations	To commence in Q4 in response to Housing Regulators report
Local Government Reorganisation (LGR) Readiness and Governance, and Local Government Reorganisation (LGR) Risk review	To combine the two audits into a single audit scope.

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 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
Key Financial Controls - Budgetary Control	<ul style="list-style-type: none"> • The review of eight sampled variances for 2025/26 identified that all variances sampled were appropriate and primarily driven by timing differences, coding issues, and structural budget treatments. • Budgets are not profiled across the financial year but are instead loaded in full to month one • Budget holders have not received training in financial regulations for 27 out of 39 cases, Additionally, refresher training is not provided to budget holders. • Controls over budget monitoring and financial performance oversight are operating effectively, providing assurance that governance arrangements support robust financial management.
Waste Management	<ul style="list-style-type: none"> • Risks have been formally identified and recorded by the collaborative Food Waste Operational Group managing the implementation of domestic food waste collections. • Arrangements with Recresco, the glass waste recycling provider, are supported by a Service Level Agreement (SLA), a Service Plan and the service assessment document. • Sample testing of ten commercial food waste customers confirmed that a signed rolling contract and a waste transfer note covering the year were in place. Invoices were raised promptly and rates charged were as per the Council’s schedule of charges. • There is an interim Recycling and Waste Management Policy in place whilst a new policy is being developed, but there are no written operational procedures available to staff. • There is segregation of duties over waste collection and recording, raising and approving sales invoices, and income collection and recording in the financial system. • The Government's new Simpler Recycling Initiative includes new waste management requirements which the Council have partially met. The deadline for domestic food waste has been extended to October 2027 for the Council and other Nottinghamshire local authorities. • Performance updates are provided on a regular basis at the Policy, Performance and Improvement Committee (PPIC) and to the Cabinet as required. • Performance is measured against a set of waste KPIs although there is no indicator for commercial food waste.

Review	Key Findings
Climate Sustainability Assessment	<ul style="list-style-type: none"> • Newark and Sherwood District Council’s stated goal of achieving Carbon Neutrality by 2035 (as originally outlined in the Climate Emergency Declaration and restated as an organisational goal) has been evidenced as having a plan to be achieved subject to a residual level of carbon sequestration at a degree that management consider to be tolerable. It should be stated that the responsible Management at the Council are confident that this can be achieved based upon their internal governance and the work of the Carbon Trust. • Nationally, the Council is ahead of many other councils that TIAA has undertaken this review for as they have calculated current emissions and have considered and presented a reasoned position on carbon offsetting costs. Most councils have not undertaken these steps. • Local Government Reorganisation (LGR) means that milestones and pathways are both somewhat speculative and hard to track as it is likely corporate emissions will change in accordance with agreed needs. Additionally, successor post vestment organisations will likely re-evaluate future goals and undertake a revised gap analysis. • Total tCO₂e reduction across the estate and fleet has been included to reporting at the Policy and Performance Improvement Committee (PPIC) since June 2025 to support milestone reporting.
Corporate Governance (including Staff Training and Succession planning)	<ul style="list-style-type: none"> • It was not possible to assess training and induction completion for Councillors as there is no central record of attendance at training sessions or induction completion. There are plans in place to review this with an annual oversight of training to sit with the Governance, General Purposes and Local Government Reorganisation Committee. • The version of the Whistleblowing Policy available online is out of date and not the current version.
Procurement	<ul style="list-style-type: none"> • This review provides a reasonable assurance opinion on the basis that the projects assessed were broadly compliant with established Contract Procedure Rules. Of the five projects selected for testing two had not yet been procured and in addition the works for one other project had not yet begun. • There is currently no formal documented process in place for reviewing procurement projects across their lifecycle. A project tracker has been developed and is in the trial process but has not yet been rolled out until the benefits have been evaluated. • Expectations in respect of procedural controls were clear; and where applicable, were complied with. All material concerns were eventually addressed; however, the presence of a tracker would have allowed this to be demonstrated in a more structured fashion. • Internal Audit identified that the operational risk register for the Farrar Close demolition project, which should have been subject to regular review and updates, had not been maintained, with limited evidence of review identified.

1. Assurance Review of Key Financial Controls - Budgetary Control

OVERALL ASSESSMENT



SUBSTANTIAL ASSURANCE

ACTION POINTS

HIGH RISK	MEDIUM RISK	LOW RISK	OPERATIONAL
0	1	1	0

KEY STRATEGIC FINDINGS

C	The review of eight sampled variances for 2025/26 identified that all variances sampled were appropriate and primarily driven by timing differences, coding issues, and structural budget treatments.
C	Budgets are not profiled across the financial year but are instead loaded in full to month one.
C	Budget holders have not received training in financial regulations for 27 out of 39 cases, Additionally, refresher training is not provided to budget holders.
PM	Controls over budget monitoring and financial performance oversight are operating effectively, providing assurance that governance arrangements support robust financial management.

SCOPE

ASSURANCE OVER KEY STRATEGIC RISK / OBJECTIVE

<p>A review of the Council’s Budgetary Control objectives considered as part of this audit include:</p> <ul style="list-style-type: none"> Formally approved budgets were set each year, considering all relevant income and expenditure; The financial management system accurately reflected the agreed budgets; Budgets were allocated to individuals at an appropriate level, with monitoring responsibilities clearly outlined; All budget adjustments (including virements) were authorised; and Budgets were adequately monitored and regularly reported, with reasonable variance levels being set which trigger action and explanation. 	<p>SR101 Financial sustainability – General Fund - Ensuring financial sustainability of the general fund to allow the council to undertake its core functions, deliver services, meet its corporate priorities and objectives.</p>
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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	<p>Internal Audit tested whether all Budget Holders had received appropriate initial or refresher training in relation to the Financial Regulations. Based on the information provided:</p> <ul style="list-style-type: none"> • 27 out of 39 Budget Holders (69%) had not received any Financial Regulations training; • Of the 12 budget holders who have received training, none have completed this training within the past two years; and <p>Management explained that new starters receive Financial Regulations training, but there is no official training programme for Budget Holders. For new Business Managers, training consists of an informal session with the Accountant, and there is no refresher training process for existing Budget Holders.</p>	<p>A formal training programme for all Budget Holders to be developed and implemented, including:</p> <ul style="list-style-type: none"> • Mandatory initial training for new Budget Holders; • Periodic refresher training; and • Documented evidence of completion. 	2	<p><i>There currently is a training course available on the Councils training platform for managers to book onto as they please.</i></p> <p><i>Working with the HR team, we will identify the relevant roles that require the training and diarise for an email to be sent to them at the relevant points that they need refresher training.</i></p> <p><i>New members of staff will also be requested to attend these courses where they are in relevant roles.</i></p>	31/03/26	Business Manager – Financial Services

PRIORITY GRADINGS

1	HIGH RISK	Fundamental control weaknesses or compliance issues that require immediate attention.
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2	MEDIUM RISK	Control weaknesses that are not critical but require planned action at the earliest opportunity.
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3	LOW RISK	Minor issues on which action should be taken or monitored as part of continuous improvement.
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Ref	Root Cause Indicator	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
2	C	<p>The budget monitoring report includes a “Year-to-Date (YTD) budget” column. As budgets are uploaded in full to month one and not profiled across the year, this column does not reflect actual budget phasing and is not meaningful. An inaccurate YTD budget column may mislead users and result in decisions based on incorrect information.</p> <p>Financial reporting guidance (e.g., CIPFA Code of Practice on Local Authority Accounting) and the Council’s Financial Regulations require that financial information presented to decision-makers is accurate and not misleading.</p>	The Year-to-Date (YTD) budget column from the budget monitoring report be removed if it is not in use, or it be clearly labelled to prevent misinterpretation.	3	<p><i>As the Council forecasts information to the year end comparing annual budgets with actuals together with forecasts, the YTD budget is not utilised.</i></p> <p><i>This will be removed in order to prevent confusion.</i></p> <p><i>Previous year actual information to the relevant quarter end date will assist, where appropriate, with analysing whether spend is currently on track.</i></p>	Complete	Senior Accountant

PRIORITY GRADINGS

1 HIGH RISK Fundamental control weaknesses or compliance issues that require immediate attention.

2 MEDIUM RISK Control weaknesses that are not critical but require planned action at the earliest opportunity.

3 LOW RISK Minor issues on which action should be taken or monitored as part of continuous improvement.

2. Assurance Review of Waste Management

OVERALL ASSESSMENT



REASONABLE ASSURANCE

ACTION POINTS

HIGH RISK	MEDIUM RISK	LOW RISK	OPERATIONAL
0	1	2	2

KEY STRATEGIC FINDINGS

RM	Risks have been formally identified and recorded by the collaborative Food Waste Operational Group managing the implementation of domestic food waste collections.
C	Arrangements with Recresco, the glass waste recycling provider, are supported by a Service Level Agreement (SLA), a Service Plan and the service assessment document.
C	Sample testing of ten commercial food waste customers confirmed that a signed rolling contract and a waste transfer note covering the year were in place. Invoices were raised promptly and rates charged were as per the Council's schedule of charges.
GF	There is an interim Recycling and Waste Management Policy in place whilst a new policy is being developed, but there are no written operational procedures available to staff.
GF	There is segregation of duties over waste collection and recording, raising and approving sales invoices, and income collection and recording in the financial system.
GF	The Government's new Simpler Recycling Initiative includes new waste management requirements which the Council have partially met. The deadline for domestic food waste has been extended to October 2027 for the Council and other Nottinghamshire local authorities.
PM	Performance updates are provided on a regular basis at the Policy, Performance and Improvement Committee (PPIC) and to the Cabinet as required.
PM	Performance is measured against a set of waste KPIs although there is no indicator for commercial food waste.

SCOPE	ASSURANCE OVER KEY STRATEGIC RISK / OBJECTIVE
The overall objective of this audit was to provide assurance over the management of waste contracts and the associated financial controls, limited to the new or recently adopted waste streams including kerbside glass collection and commercial food waste.	Community Plan Ambition 6 - Reduce the impact of climate change and protect and enhance green spaces.

Assurance - Key Findings and Management Action Plan (MAP)

Id	Root Cause Indicator	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
282	GF	<p>The Waste Management Policy expired in 2024 and a temporary / interim draft Policy is in place. Development of a new Policy to reflect changes in legislation is underway. Review of the interim Policy indicates that it is a brief overview of the types of waste service and recycling undertaken and there is reference to 'Simpler Recycling'.</p> <p>A fully developed Policy should include definitions, scope / objectives, roles and responsibilities, implementation, legislation and related policies.</p> <p>There are also no formal procedures in place, so relevant statutory or regulatory duties are currently not documented / mapped within a Council document. Additionally, a lack of operational notes / procedures covering the processes for kerbside glass and commercial food waste collections means there is no written guidance and support staff in ensuring consistent treatment in areas such as reconciling weight / freight tickets and raising / paying invoices.</p>	<p>To develop and agree a Waste Management Policy, which includes relevant statutory and regulatory duties such as the new 'Simpler Recycling' legislation and a set of procedures to provide guidance to operational staff.</p>	2	<p><i>The interim Waste Policy is in place with the intention of seeing us through to the new Local Authority (post LGR). It has not been priority to produce a new document which will only be valid for 2 years amidst a huge raft of changes. It will be reviewed upon the transition to the new Local Authority (Post LGR).</i></p> <p><i>A written Environmental Services Employee Guidance is supplied to all operational staff at the start of their employment. This includes all of the relevant policies and procedures, Environmental Services Guidance and Method Statements for all key activities.</i></p>	Commence 01/04/2028	Waste and Recycling Manager
1513	C	<p>A review of a sample of glass collection invoices identified that the quarter one invoice covering April 2025 to June 2025 collections was not raised until 15 October 2025. It was noted that the quarter two invoice for July 2025 to September 2025 was raised on 23 October 2025 and the quarter three invoice for October 2025 to December 2025 had not been raised as of 13 January 2026.</p>	<p>To raise invoices for glass collections promptly after the quarter-end.</p>	3	<p><i>Noted. The Q3 invoice was raised on 23rd Jan 2026</i></p>	Immediate	Waste and Recycling Manager

PRIORITY GRADINGS

1	HIGH RISK	Fundamental control weaknesses or compliance issues that require immediate attention.
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2	MEDIUM RISK	Control weaknesses that are not critical but require planned action at the earliest opportunity.
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3	LOW RISK	Minor issues on which action should be taken or monitored as part of continuous improvement.
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Id	Root Cause Indicator	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
1580	GF	<p>A review of the 2024/25, 2025/26 and the 2026/27 Environmental Services Team Annual Business Plans indicated that start and end dates are generally recorded as 'ongoing' and are not specific. Whilst it was noted that more detail was included in the 2026/27 Plan, some of the activities planned to ensure compliance with the Simpler Recycling regulations were stated in general terms, for example 'Prepare for further changes in April 2027 when soft (flexible) plastic can be added to the silver bin mix.', 'Work with local businesses to ensure compliance for the smaller businesses with 9 or fewer Full Time Equivalent staff members', and 'Continue to promote the glass recycling scheme to increase the tonnage collected from commercial customers'.</p> <p>It was noted that some key activities undertaken in prior years and those planned for 2026/27, such as the preparation of the Brunel Drive site, the procurement of suitable vehicles and a proposal to launch a pilot scheme for domestic food waste in autumn 2026 (awaiting approval) were not articulated in the Business Plans.</p>	To ensure the Environmental Services Annual Business Plan is specific, measurable, achievable relevant and time-bound (SMART), and includes specific actions and dates.	3	<p>As per the exit meeting, the details relating to simpler recycling continued to change almost to the point of it being implemented. Eg, The deadline for the requirement that recycling from schools fell in line with the commercial waste timetable for implementation (April 2025) and food waste generated from schools fell in line with the household waste timeframe (October 2027) was only given in the few months prior to implementation date.</p> <p>Funding was still confirmed which made confirming plans very challenging as much of the planning (particularly around food waste) is very budget dependant.</p> <p>Future business plans will be specific and detailed as some of the requirements of the simpler recycling legislation have become clearer.</p> <p>Other elements (such as the requirement to collect soft plastics from April 2027) is an issue that is being agreed between the Waste Disposal Authority (Nottinghamshire County Council) and their contractor (Veolia. We (as the Waste Collection Authority) are unable to plan for this until a solution has been agreed. This uncertainty should not reflect negatively on NSDC as we await the detail of how we will be expected to implement the changes.</p> <p>This kind of uncertainty regarding the waste streams that are in scope of simpler recycling and the financial support from government have created ongoing uncertainty throughout the leadup to the various implementation dates.</p>	Immediate	Waste and Recycling Manager

PRIORITY GRADINGS

1 HIGH RISK Fundamental control weaknesses or compliance issues that require immediate attention.

2 MEDIUM RISK Control weaknesses that are not critical but require planned action at the earliest opportunity.

3 LOW RISK Minor issues on which action should be taken or monitored as part of continuous improvement.

Operational - Effectiveness Matter (OEM) Action Plan

Id	Root Cause Indicator	Finding	Suggested Action	Management Comments
1595	PM	Performance is measured against a set of waste key performance indicators (KPIs). Data up to December 2025 was reviewed and it was noted that there is no indicator relating to commercial food waste such as the number of customers or amount of waste collected.	To consider whether there is an appropriate measure of commercial food waste which can be used to monitor compliance / effectiveness of service.	<i>This has been considered but ultimately the responsibility is on the business to be compliant and not us. There are other waste providers out there that offer similar services so indicators such as customer number or tonnages collected would not be a very insightful way monitoring compliance</i>
2	PM	The waste KPI for weight of glass collected is incorrectly stated, the number recorded is the tonnage of glass collected but the unit of measurement recorded against it is kilograms.	To ensure quarterly KPIs for glass collection accurately record the amount and unit.	<i>Noted and corrected. It is now recorded in tonnes.</i>

ADVISORY NOTE

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

3. Assurance Review of Climate Sustainability Assessment

OVERALL ASSESSMENT



SUBSTANTIAL ASSURANCE

ACTION POINTS

HIGH RISK	MEDIUM RISK	LOW RISK	OPERATIONAL
0	0	1	0

KEY STRATEGIC FINDINGS	
C	Newark and Sherwood District Council’s stated goal of achieving Carbon Neutrality by 2035 (as originally outlined in the Climate Emergency Declaration and restated as an organisational goal) has been evidenced as having a plan to be achieved subject to a residual level of carbon sequestration at a degree that management consider to be tolerable. It should be stated that the responsible Management at the Council are confident that this can be achieved based upon their internal governance and the work of the Carbon Trust.
C	Nationally, the Council is ahead of many other councils that TIAA has undertaken this review for as they have calculated current emissions and have considered and presented a reasoned position on carbon offsetting costs. Most councils have not undertaken these steps.
C	Local Government Reorganisation (LGR) means that milestones and pathways are both somewhat speculative and hard to track as it is likely corporate emissions will change in accordance with agreed needs. Additionally, successor post vestment organisations will likely re-evaluate future goals and undertake a revised gap analysis.
GF	Total tCO ₂ e reduction across the estate and fleet has been included to reporting at the Policy and Performance Improvement Committee (PPIC) since June 2025 to support milestone reporting.
SCOPE	ASSURANCE OVER KEY STRATEGIC RISK / OBJECTIVE
Confirm that there are agreed climate related key performance indicators (KPIs) which align with the business plan requirements and are independently monitored, with corrective action taken in a timely manner.	The Council has committed to becoming carbon neutral by 2035, with consideration to bring this forward to 2030. Climate change is embedded in the Community Plan under the objective to “enhance and protect the district’s natural environment.”

Assurance - Key Findings and Management Action Plan (MAP)

Id	Root Cause Indicator	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
157	C	<p>Water usage has not been considered within the Sustainability and Climate Action Plan (2025). The Carbon Reduction Target Review identified related carbon emissions as increasing from 10 tCO₂ to 241 tCO₂, with a recommendation to review sites with high water usage / anomalies in consumption.</p> <p>Additionally, the waste reduction target has a date set but no specific reduction targets (e.g. recycling will increase to 70% by 2030) and there is no detail with respect of potential challenges to reaching the aims of the plan.</p>	<p>Update the Sustainability and Climate Action Plan (2025) with targets for water usage including reviews of high usage sites and clear reduction targets where appropriate.</p> <p>Waste reduction targets to be reviewed and updated with clearer goals for carbon emissions reduction, details of potential challenges identified for each goal and strategies to overcome them.</p>	3	<p><i>TIAA accepted NSDC's additional context in the draft stage but removed it from the draft report. Key context regarding the Southwell Leisure Centre transfer and the development of the Dukeries Leisure Centre and dashboard integration work was omitted, which affects interpretation of water usage and waste performance. All utilities are tracked via a live dashboard which will also include water in the near future (evidence shared). Regarding waste reduction targets, these will be borne from the national directives which are due for implementation from 2027 onwards.</i></p> <p>Evidence Submitted</p> <ul style="list-style-type: none"> • Updated Greening NSDC Action Plan. • Climate Indicators Framework • PPIC reports on statutory recycling requirements. <p><i>Omission of this context materially affects the accuracy of the finding.</i></p>	N/A	N/A

PRIORITY GRADINGS

1 HIGH RISK Fundamental control weaknesses or compliance issues that require immediate attention.

2 MEDIUM RISK Control weaknesses that are not critical but require planned action at the earliest opportunity.

3 LOW RISK Minor issues on which action should be taken or monitored as part of continuous improvement.

4. Assurance Review of Corporate Governance (including Staff Training and Succession planning)

OVERALL ASSESSMENT



SUBSTANTIAL ASSURANCE

ACTION POINTS

HIGH RISK	MEDIUM RISK	LOW RISK	OPERATIONAL
0	0	2	1

KEY STRATEGIC FINDINGS	
C	It was not possible to assess training and induction completion for Councillors as there is no central record of attendance at training sessions or induction completion. There are plans in place to review this with an annual oversight of training to sit with the Governance, General Purposes and Local Government Reorganisation Committee.
GF	The version of the Whistleblowing Policy available online is out of date and not the current version.
SCOPE	ASSURANCE OVER KEY STRATEGIC RISK / OBJECTIVE
<p>The objective of the audit was to review the systems and controls in place within the Corporate Governance function, to help confirm that these are operating adequately, effectively and efficiently.</p> <p>The audit reviewed published papers for key committees to determine evidence of compliance with the Local Government Act, CIPFA / SOLACE principles and the Nolan Principles. Additionally, the audit focused on training for members, recommendations from the Local Government Associations Peer Review and tested declarations of interest for committee members.</p>	<p>SR506 Corporate Governance: Risk of failure in systems of governance within the Council, Council-owned / influenced organisations and partnerships or other collaborative arrangements.</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.	Governance Framework	The online version of the Whistleblowing Policy is outdated. An updated version of the Policy was discussed at the Governance, General Purposes and Local Government Reorganisation Committee in February 2026 and recommended amendments approved.	The online version of the Whistleblowing Policy to be updated.	3	<i>The updated Whistleblowing Policy was signed off By GGP&LGR Committee in February. The updated version is now available on the website, as such this recommendation is completed and is not required.</i>	Completed	N/A
2.	Compliance	Completion of the training and induction programme for Councillors could not be assessed as there is no central record in place of attendance at training sessions or induction completion. There are plans in place to review this with an annual oversight of training to sit with the Governance, General Purposes and Local Government Reorganisation Committee.	A record of all Councillors and the training they have completed to be maintained by Democratic Services and provided as part of the annual training oversight report to the Governance, General Purposes and Local Government Reorganisation Committee.	3	<i>We are now compiling a register of training attendance. Information on training uptake will be included as part of the annual review of the Member Development Plan next year.</i>	May 2027	<i>Nigel Hill – Business manager for Elections and Democratic Services</i>

PRIORITY GRADINGS

1	HIGH RISK	Fundamental control weaknesses or compliance issues that require immediate attention.
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2	MEDIUM RISK	Control weaknesses that are not critical but require planned action at the earliest opportunity.
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3	LOW RISK	Minor issues on which action should be taken or monitored as part of continuous improvement.
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Operational - Effectiveness Matter (OEM) Action Plan

Ref	Root Cause Indicator	Finding	Suggested Action	Management Comments
1	Compliance	<p>The Induction Booklet and Member Development Programme provide a comprehensive introduction for new members with a checklist the Councillor can utilise to track completion of tasks.</p> <p>There is no requirement to provide a completed copy of this list to the Council at any point.</p>	Members to be required to provide a copy of the checklist after being in post for four weeks.	<i>As we will be keeping a record of attendance at training (rec above) there is no need for the induction checklists to be returned by councillors as tasks will be monitored by Democratic services.</i>

ADVISORY NOTE

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

5. Assurance Review of Procurement

Executive Summary

OVERALL ASSESSMENT		REASONABLE ASSURANCE	ACTION POINTS	HIGH RISK	MEDIUM RISK	LOW RISK	OPERATIONAL
				0	2	1	1

KEY STRATEGIC FINDINGS	
GF	This review provides a reasonable assurance opinion on the basis that the projects assessed were broadly compliant with established Contract Procedure Rules. Of the five projects selected for testing two had not yet been procured and in addition the works for one other project had not yet begun.
GF	There is currently no formal documented process in place for reviewing procurement projects across their lifecycle. A project tracker has been developed and is in the trial process but has not yet been rolled out until the benefits have been evaluated.
GF	Expectations in respect of procedural controls were clear; and where applicable, were complied with. All material concerns were eventually addressed; however, the presence of a tracker would have allowed this to be demonstrated in a more structured fashion.
RM	Internal Audit identified that the operational risk register for the Farrar Close demolition project, which should have been subject to regular review and updates, had not been maintained, with limited evidence of review identified.
SCOPE	ASSURANCE OVER KEY STRATEGIC RISK / OBJECTIVE
To evaluate the adequacy of current processes in ensuring compliance with the Council's Contract Procedure Rules in the delivery of procurement for corporate property projects.	SR504 Contract/supply failure - Managing contracts with key suppliers, including NSDC wholly own companies, to ensure the continued delivery of an effective service and ensure delivery of the council's priorities and objectives.

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	Risk Mitigation	Part E, section 17.1.2 of the Council's Constitution requires that contracts with a value of £75,000 or more are supported by an appropriate risk register, with contingency measures in place. Of the five projects selected for testing, two had not yet been procured and in addition the works for one project had not yet begun and therefore a risk register was not required at the time of review. Of the remaining two projects, one risk register evidenced regular review, one did not.	A formal check to be introduced to ensure that completed project risk registers are in place at the time of procurement and that risks are escalated as appropriate.	2	<i>The risk register which was identified as not being updated was on a project that is being delivered across multiple business units. The Project manager of the project has the duty to own and manage risks on a project. On the Farrar close project, the project manager was from a different business unit. The roles and responsibilities document has been circulated to remind and reinforce the requirement across the council for all involved in projects to ensure their actions and duties are carried out when involved in project delivery.</i>	<i>Complete - The roles and responsibilities document has been circulated on 21/5/2026 and a meeting has been held to update corporate property managers on 4/6/2026</i>	<i>Project Managers and Project Sponsors.</i>
2	Governance Framework	There is currently no formal documented process in place for reviewing procurement projects across their lifecycle. A project tracker has been developed and is in the trial process but has not yet been rolled out until it the benefits have been evaluated. Discussions confirmed that this has been identified as a concern to the Council, the risk to the Council is considered to be minimal as procurement is outsourced to Wellend. This has been included in the Council's Business Plan with an expected completion date of March 2027, and the team are in the process of evaluating the best approach.	A formal process be deployed for tracking and reviewing procurement projects with defined review stages to track compliance and identify any recurring issues or risks.	2	<i>A projects process is being developed by corporate property as is identified in the business plan for completion during 2026 / 2027 period</i>	<i>April 2027</i>	<i>Business manager corporate property Major Projects, Repairs and Compliance</i>

PRIORITY GRADINGS

1 HIGH RISK Fundamental control weaknesses or compliance issues that require immediate attention.

2 MEDIUM RISK Control weaknesses that are not critical but require planned action at the earliest opportunity.

3 LOW RISK Minor issues on which action should be taken or monitored as part of continuous improvement.

Ref	Root Cause Indicator	Finding	Recommendation	Priority	Management Comments	Implementation Timetable (dd/mm/yy)	Responsible Officer (Job Title)
3	Compliance	<p>Quotes for the property conversion at Allenby Road were received in July 2025. All quotes exceeded the expected budget threshold of £75,000 and therefore should have either been subject to the appropriate procurement process for that value or supported by an approved waiver.</p> <p>Sufficient time has since elapsed to initiate the tender process; however, no contract award has yet been made.</p>	Where quotations for works exceed the expected budget threshold, a full tender process or formal waiver to be initiated.	3	<p><i>No award was made, and no processes were breached. The works were identified as low priority as the property was not vacant or ready to start the works.</i></p> <p><i>We agree that there has been enough time to reprocure the works however due to higher priority tasks and the knowledge that a alternative route for works delivery was available it was a manager decision to put the project on hold.</i></p>	<p><i>Complete - The works have now been awarded as part of a larger contract the works sit within the permitted levels of less than 15% for a contract variation to be issued for the works. This is in line with the council's contract procedures as utilising existing contracts and frameworks for delivery.</i></p>	<p><i>Business manager corporate property Major Projects, Repairs and Compliance</i></p>

PRIORITY GRADINGS

1 HIGH RISK Fundamental control weaknesses or compliance issues that require immediate attention.

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3 LOW RISK Minor issues on which action should be taken or monitored as part of continuous improvement.

Operational - Effectiveness Matter (OEM) Action Plan

Ref	Root Cause Indicator	Finding	Suggested Action	Management Comments
1	Governance Framework	The Update to Contract Procedure Rules document available on the Tendering for Council Contracts webpage was last updated in July 2019 is now out of date.	Update the public facing version of the Contract Procedure Rules document to the current version.	<i>Complete – Website has been updated.</i>


ADVISORY NOTE


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


Appendix B (i): Progress against Annual Plan 2025/2026

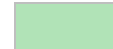
System	Planned Quarter	Current Status	Comments
Financial Resilience	1	Final issued on 26 th November 2025	Reported to December AC
HRA H&S Mould	2	Final issued on 26 th November 2025	Reported to December AC
Joint Working Arrangements	1	Fieldwork Completed	
ICT System Controls (formerly Cyber Security Maturity Assessment)	2	Draft issued on 14 th May 2026	
Key Financial Controls - Budgetary Control	3	Final issued on 6 th February 2026	
Capital Programme	3	Final issued on 24 th September 2025	Reported to October AC
Gilstrap Financials	2	Final issued on 29 th January 2026	Reported to February AC
Mansfield Crematorium	2	Completed 11 th May 2026	
Absence Management	3	Final issued on 6 th February 2026	Reported to February AC
Climate Sustainability Assessment	3	Final issued on 1 st April 2026	
Waste Management	3	Final issued on 3 rd March 2026	
Corporate Governance (including Staff Training and Succession planning)	4	Final issued on 16 th April 2026	
ICT Social Media	4	Scheduled June 2026	
H&S Mould Follow-up	4	Scheduled August 2026	
Procurement	4	Final issued on 10 th June 2026	

KEY:

 To be commenced

 Site work commenced


 Draft report issued


 Final report issued


Appendix B (ii): Progress against Annual Plan 2026/2027


System	Planned Quarter	Current Status	Comments
Business Continuity	1	Draft issued 18 th June 2026	
Planning Enforcement	1	Fieldwork complete	Exit meeting held on 22 nd June 2026
Grants Fund – Towns Fund / Levelling Up 2	2	APM Issued	
Cyber Security Maturity Assessment	2	APM Issued	
Local Government Reorganisation (LGR) Readiness and Governance	3	APM Issued	
Risk Management Framework	3	APM Issued	
Housing Rents	3	APM Issued	
Temporary Accommodation	3	APM Issued	
Budgetary Control (Key Control Audit)	3	APM Issued	
Housing Regulatory Compliance and Building Safety	3	APM Issued	
Local Government Reorganisation (LGR) Risk review	3	APM Issued	
Gilstrap Financials	4	To Be Commenced	
Mansfield Crematorium	4	To Be Commenced	

KEY:

 To be commenced

 Site work commenced

 Draft report issued

 Final report issued

Appendix C: Update of recommendations

Recommendation	Priority	Management Comments	Responsible Officer	Due Date	Revised Due Date	Status	Last Update	Latest Response
23/24 Workforce planning								
The introduction of a formal training management process and record of staff skills to be introduced, to monitor both current training and skills as well as refresher training due dates.	3	Once the new LMS system is operational this type of reporting and data analysis will be regularly completed.	Sarah Lawrie HR Business Manager	30/04/2025		Overdue		
The introduction of a more detailed training report providing what modules are mandatory, when the training for each was completed and any relevant renewal dates for each module, as well as any other details deemed to be relevant. to be put into place in conjunction with any updated LMS.	3	Once the new LMS system is operational this type of reporting and data analysis will be regularly completed.	Sarah Lawrie HR Business Manager	30/04/2025		Overdue		
24/25 Business Continuity								

Recommendation	Priority	Management Comments	Responsible Officer	Due Date	Revised Due Date	Status	Last Update	Latest Response
A full phased testing programme approach be conducted relating to the Corporate Business Continuity Plan.	1	As an authority we have experienced a number of incidents in the last 4 years that have had impacts on our Business Continuity. Covid, low level power disruption, low level supplier issues, flooding etc. Whilst these have not been planned formalised testing, real world testing to some areas has taken place. A testing programme will be drafted to set out a clearer structure for testing and this will be based on risk and our critical functions.	Business Manager Public Protection	31/03/2025	01/04/2026	Overdue	The draft plan has been agreed with Sanjiv and Matt for testing with monitoring of exercise and outcomes through CIGG for strategic oversight. All council wide exercises will require SLT approval to be given in advance to ensure the capacity of the services to engage in the exercise in a meaningful way.	The testing programme was set out and shared with Sanjiv and Matt, this was how exercise are planned, approved by the relevant groups and run. There is not at this time a testing plan of exercise types over the next X years. Our testing is based on risk and the current issues and is also about capacity. The exercise and testing was undertaken this week and we would not propose to consider another exercise until next year. At that time the exercise plan would be used to determine the type of exercise, what we are testing and seek agreement.
A formal process be implemented for regularly reporting updates on business continuity reviews, testing and lessons learned to the Senior Leadership Team. In addition, there is a need to update on the various processes/assurance that make up the Business Continuity Plan such as the Business Impact Assessments and Business Unit Business Continuity Plan.	2	This item will link together with item 1 related to a testing programme to ensure that feedback on testing and monitoring of progress is directly linked to ensure that SLT see a complete oversight and update.	Business Manager Public Protection	31/03/2025	01/04/2026	Overdue	As stated in number 285102 the draft plan has been agreed with Sanjiv and Matt for testing with monitoring of exercise and outcomes through CIGG for strategic oversight. All council wide exercises will require SLT approval to be given in advance to ensure the capacity of the services to engage in the exercise in a meaningful way.	Evidence has been supplied during the FY 2026/27 Business Continuity review that reporting is regular to the Risk Management Group and the Corporate Information Governance Group (CIGG). Further evidence requested from recent tabletop simulation for power outages being reported upwards to close the recommendation.
25/26 Absence Management								
All managers to attend the Absence Management course by the end of April 2026 and regular updates	2	In 2021 all managers were invited to attend training on the newly implemented iTrent system, unfortunately training records were not	Senior HR Officer	30/09/2026		Not yet due		15/06/2026 - Courses have been put in the calendar and so far, 23 managers have attended.

Recommendation	Priority	Management Comments	Responsible Officer	Due Date	Revised Due Date	Status	Last Update	Latest Response
be provided to the Senior Leadership Team to ensure compliance with the training schedule.		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. 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. Additional training sessions have been added to the calendar and will be assigned to managers with no record of training.						We have also added a 121 sickness absence management session onto the Learning Management System so Naomi can update this when she gives managers 121 training as this is often how manager get trained, so we will see an improvement on this target in the next quarter.
The Managing Attendance Policy to be updated and include a version control showing details of review. A policy review schedule to be formally established.	2	Policy updates to be completed by 29/5/26.	Senior HR Officer	29/05/2026	30/08/2026	Overdue		In progress, revised version due to SLT and JCC in July / August 2026.
25/26 Corporate Governance (including Staff Training and Succession planning)								
A record of all Councillors and the training they have completed to be maintained by Democratic Services and provided as part of the annual training oversight report to the Governance, General Purposes and Local Government Reorganisation Committee.	3	We are now compiling a register of training attendance. Information on training uptake will be included as part of the annual review of the Member Development Plan next year.		31/05/2027		Not yet due		
25/26 HRA H&S Mould								
Develop or implement a centralised tracking and reporting mechanism for damp and mould cases within the NEC system or through an interim solution e.g., a shared spreadsheet	1	The timing of the audit did not support the ability to provide assurance around the handling of damp and mould. To give clarity, the information was being collated within NEC, however, there was a delay in creating the appropriate report to provide oversight of the	Responsive Repairs Manager	26/11/2025	30/09/2026	Not yet due	Update: Challenges with NEC have delayed system-based dashboard with system-based dashboard expected in September 2026	Re-audit planned August 2026.

Recommendation	Priority	Management Comments	Responsible Officer	Due Date	Revised Due Date	Status	Last Update	Latest Response
or dashboard. This mechanism needs to include clear visibility of case volumes, status, target completion dates, and risk levels.		management of damp & mould as part of quarterly compliance performance updates. This has since been rectified. Reports are now available to show total open cases, their status and whether completed in timescales. The reporting is scheduled weekly whilst we embed NEC and before the transition to additional reported required from 27th October when Awaab's Law comes into effect. example available showing cases from 19th May - 22nd August.					following a system upgrade. In the meantime, BI report in place covering the substantial requirements including tracking of progress of repairs and provision of performance data inc. Pulse data to Housemark for benchmarking purposes as an interim solution to manage performance and risks with this service.	
Update the Damp and Mould Policy to explicitly define roles and responsibilities related to damp and mould management.	3	This is currently being updated to reflect introduction of Awaab's Law from 27th October.	Responsible Repairs Manager	10/10/2025		Overdue		
Update the Responding to Damp & Mould Procedure to include requirements from Awaab's Law ahead of the October 2025 implementation. Ensure version control clearly records the approving body and approval date. Adjust the review schedule to occur before October 2025 to maintain compliance with new legislation.	3	This is currently being updated to reflect introduction of Awaab's Law from 27th October. The next scheduled review will remain July 2026 to consider any further changes necessary once Awaab's Law is in place.	Responsible Repairs Manager	24/10/2025		Overdue		
25/26 Waste Management								
To develop and agree a Waste Management Policy, which includes relevant statutory and regulatory	2	The interim Waste Policy is in place with the intention of seeing us through to the new Local Authority (post LGR). It has not been priority to produce a new	Waste and Recycling Manager	01/04/2028		Not yet due		

Recommendation	Priority	Management Comments	Responsible Officer	Due Date	Revised Due Date	Status	Last Update	Latest Response
duties such as the new 'Simpler Recycling' legislation and a set of procedures to provide guidance to operational staff.		<p>document which will only be valid for 2 years amidst a huge raft of changes. It will be reviewed upon the transition to the new Local Authority (Post LGR).</p> <p>A written Environmental Services Employee Guidance is supplied to all operational staff at the start of their employment. This includes all of the relevant policies and procedures, Environmental Services Guidance and Method Statements for all key activities.</p>						

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
14 April 2026	All	TIAA Article	Strengthening Assurance with Flexible Internal Audit Support	Strengthening Assurance with Flexible Internal Audit Support - TIAA	Organisations today operate in increasingly complex risk environments, from regulatory change and digital transformation to resourcing pressures and emerging threats. Maintaining strong internal audit coverage can be challenging, particularly when in-house teams are stretched or specialist expertise is required. Our supplementary internal audit support, often referred to as top-up audits, is designed to provide flexible, targeted capacity that strengthens your existing assurance arrangements without replacing them.
1 April 2026	All	TIAA Blog	Security Matters: Martyn’s Law: Real Progress, Rising Hype, and How TIAA Supports Organisations on the Journey to Compliance	Security Matters: Martyn’s Law: Real Progress, Rising Hype, and How TIAA Supports Organisations on the Journey to Compliance - TIAA	The fifth blog in the series. As conversation around Martyn’s Law grows, so does the hype — but with no legal duties in place yet and official guidance still to come, organisations should stay cautious and avoid premature “compliance” offers. Our new blog explains what’s genuinely progressing and how TIAA supports organisations with proportionate, evidence based preparation.
27 March 2026	All	Industry News	Companies House WebFiling security issue – what organisations should do now	Companies House WebFiling security issue – what organisations should do now - TIAA	A recently identified security vulnerability in the Companies House WebFiling system may have allowed authenticated users to view or, in some cases, amend certain details of other companies — including directors’ dates of birth, residential addresses and company email addresses. The issue has now been resolved, but organisations are now being urged to review their registered details and filing history to ensure nothing appears incorrect, and to report any concerns directly to Companies House with evidence.

Date Issued	Sector	Briefing Type	Subject	Website Link	TIAA Comments
16 March 2026	All	TIAA Article	Conflict Resolution & De-escalation: Building Safer, More Confident Workplaces	Conflict Resolution & De-escalation: Building Safer, More Confident Workplaces - TIAA	<p>Conflict in the workplace—especially in frontline, healthcare, and public-facing environments—is an unavoidable reality. Whether triggered by stress, confusion, emotional distress, long waiting times, unmet expectations, or communication barriers, conflict can escalate quickly if not managed effectively.</p> <p>This article explores the fundamentals of conflict resolution and de-escalation, based entirely on the principles covered in our comprehensive training programme.</p>
16 March 2026	Local Gov	Client Briefing	Local audit pressures and council reorganisation: what the PAC warning means for your organisation	Local audit pressures and council reorganisation: what the PAC warning means for your organisation - TIAA	<p>Local government reorganisation is being discussed at a time when public sector financial reporting is already under pressure. MPs on the Public Accounts Committee (PAC) have warned that structural change could add further strain just as the local audit system is trying to recover.</p>
6 March 2026	All	TIAA Blog	Security Matters: When Flags Stop Feeling Friendly: A Personal Take on Staff Anxiety and the UK's New Wave of 'Patriotism'	Security Matters: When Flags Stop Feeling Friendly: A Personal Take on Staff Anxiety and the UK's New Wave of 'Patriotism' - TIAA	<p>The fourth blog in the series.</p> <p>When Flags Stop Feeling Friendly Frontline staff across housing, health and local government are increasingly reporting anxiety when working in neighbourhoods where clusters of flags - often linked to recent protest activity - create an atmosphere that feels tense or unwelcoming. In this latest Security Matters instalment, we explore why these concerns are emerging and what organisations can do to better support their teams.</p>
2 March 2026	All	Data Protection Alert	Court of Appeal Confirms Organisations Must Protect Personal Data Regardless of Identifiability	Court of Appeal Confirms Organisations Must Protect Personal Data Regardless of Identifiability - TIAA	<p>The UK Court of Appeal has issued an important judgment reinforcing that organisations must implement appropriate technical and organisational measures to protect personal data, regardless of whether unauthorised third parties can identify individuals from the information. Our alert has the key points.</p>
2 March 2026	All	TIAA News	Celebrating B Corp Month: What Being a B Corp Means at TIAA	Celebrating B Corp Month: What Being a B Corp Means at TIAA - TIAA	<p>Every March, organisations around the world come together to celebrate B Corp Month – a global movement championing businesses that act as a force for good. As a Certified B Corporation, TIAA is proud to be part of this growing community of organisations committed to balancing purpose with performance.</p>

Date Issued	Sector	Briefing Type	Subject	Website Link	TIAA Comments
18 February 2026	All	Security Alert	UK Terrorism Threat Update (2026)	UK Terrorism Threat Update (2026) - TIAA	Recent UK terrorism-related incidents reflect a persistent and evolving threat involving online radicalisation, lone-actor violence, chemical and weapons-related planning, and increasing involvement of young offenders. These cases demonstrate the importance of strong vigilance, staff awareness, and proportionate protective security arrangements across all sectors.
2 February 2026	All	TIAA Article	Employment Rights Act 2025: What It Means for Employers	Employment Rights Act 2025: What It Means for Employers - TIAA	The world of work is evolving fast — and the Employment Rights Act 2025 marks one of the most significant shifts in recent years for organisations across the UK. Our latest briefing breaks down what the new legislation means for employers, the practical changes to prepare for, and how organisations can stay compliant while continuing to protect and support their workforce.