

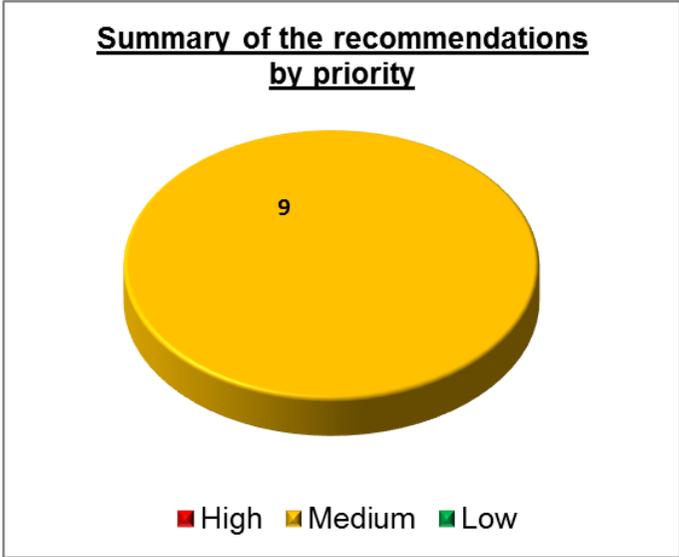
Children & Adult Liquidlogic and ContrOCC System Administration

Executive Summary

<p>Department: Children and Adults</p>	<p>Overall Opinion:</p> <p>Limited Assurance </p>	<p>Direction of Travel:</p> <p>This is the first time that this area has been reviewed. </p>
<p>Previous review:</p>	<p><u>Scope and Approach:</u> This review considered the following aspects of Liquidlogic and ContrOCC systems administration:</p> <ul style="list-style-type: none"> • Governance arrangements • Access control, including separation of duties • Backup and system restoration • Disaster recovery • Change control, including implementation of software upgrades and regular security changes. 	

High Priority Recommendations

There are no high priority recommendations



Crabtree Primary School

Executive Summary

<p>Department: Children & Adults</p> <p>Previous reviews:</p> <p>School audit complete 2015 – significant assurance</p> <p>Themed audit review (purchasing) 2018 – recommendations raised</p>	<p>Overall Opinion: Limited Assurance </p>	<p>Direction of Travel:  (School Audit Review 2015)</p>
<p><u>Scope and Approach:</u> This review considered the following aspects of Crabtree Farm Primary School:</p> <ul style="list-style-type: none"> • Governance structure, policies and procedures to ensure the school have adequate arrangements • Responsibilities and accountabilities to ensure the responsibilities of the governing body, its committees, the Headteacher and staff are clearly defined and limits of delegated authority established • Recruitment of school governors and their induction process • Recruitment of staff and safeguarding processes to ensure they operate as intended • School budget to ensure it is approved, monitored and appropriate action is taken when required • School purchasing process to ensure that the school’s purchasing, tendering and contracting arrangements achieve value for money • School expenditure to ensure it is justified, approved and value for money is obtained 		

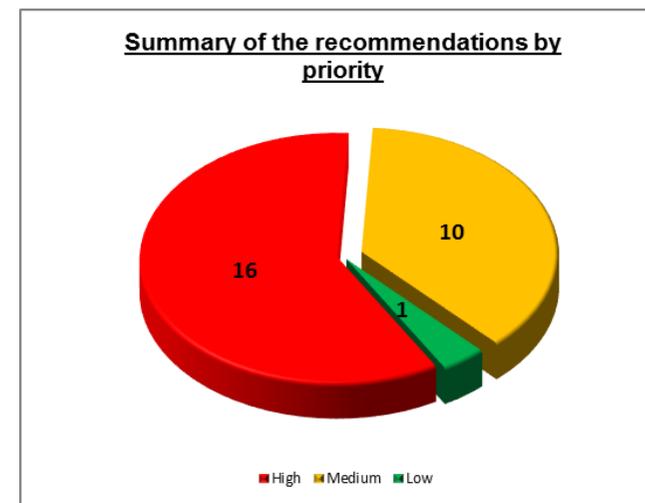
High Priority Recommendations

R4 - The governing body should appoint an experienced clerk who will help to ensure that the school’s governance requirements are effective and compliant.

R5 - The school should ensure that detailed minutes are taken at each of the governor’s meetings. This should include:-

- The name of the Committee
- Names of governors and clerk in attendance and apologies for absence
- The approval of policies and key decisions made by the governors should be clearly recorded in the relevant meeting minutes.

R6a - Governor’s meetings should only be held where there is sufficient (50%) governors to allow for decisions to be approved.



Continued

R6b - All Governors should be encouraged to actively contribute/challenge within the meetings, evidence of this should be recorded within the minutes.

Continued

R10 - The governing body should ensure that:

- Educational and financial performance of the school is analysed and understood
- The governors should be encouraged to ask questions on the information being presented in order to hold the Headteacher and senior leaders to account.

R11a - The Chair of Governors should remove themselves from the operational day-to-day business of the school. In order to avoid a conflict of interest.

R11b - The governing body should ensure that governors are there to challenge and provide a strategic role within the school, rather an operational role.

R13a - The school should ensure that the recruitment file is securely retained for 12 months from the end of the process.

R13b - Evidence of the decision-making process should be retained within the recruitment file.

R14 - General principles of the recruitment process should be followed on every occasion to ensure transparency and equal opportunities for all. Where a post is to be filled internally, all staff should be given the opportunity to apply.

R15 - A Selection Panel should be representative, ideally this should be three people. Interviews should not be carried out on a one-to-one basis as this increases the scope for bias.

R16 - All candidate application forms should be assessed by individual panel members against the criteria in the person specification.

R18 - All panel members should independently record their decisions for each candidate as to the degree to which requirement has been met.

Panel members should then discuss and agree their findings, and draw up the final shortlist.

Official order forms, signed by the Headteacher or other authorised member of staff, should be issued to suppliers for all goods and services being purchased by the school.

Continued

R19 - For all purchases over £5,000, the school should obtain at least 3 alternative quotations. These should be considered by a quorate Governors Committee before deciding which supplier to award the contract to. This should be documented in the governor's minutes.

R20a - The following checks should be made on all requests for the reimbursement of costs incurred by individuals:-

- A valid VAT invoice is provided
- All payments should be approved by an appropriate person before being processed for payment

R20b - All relevant documents should be retained in line with Financial Regulations

Crabtree Primary School – Follow-up

Executive Summary

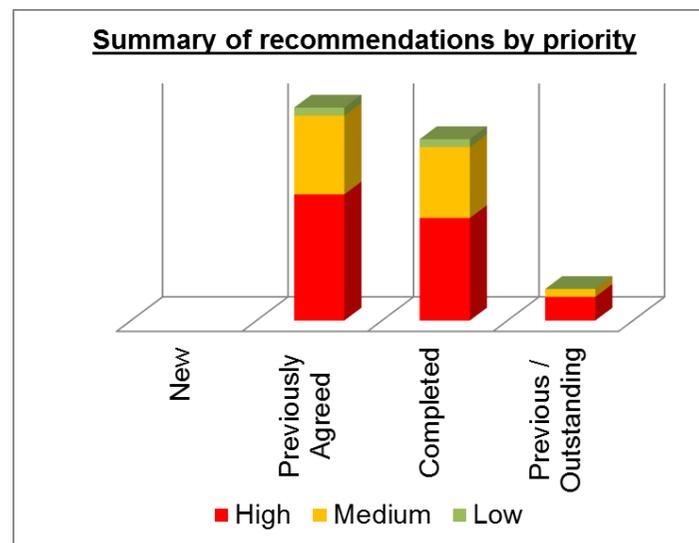
Department: Children & Adults	Overall Opinion: Significant Assurance 	Direction of Travel: (School Audit Review 2015) 
Previous reviews: School audit complete 2015 – significant assurance Themed audit review (purchasing) 2018 – recommendations raised	<u>Scope and Approach:</u> The scope was limited to a review of recommendations from the previous report	

High Priority Recommendations

R13a - The school should ensure that the recruitment file is securely retained for 12 months from the end of the process.

R18 - Official order forms, signed by the Headteacher or other authorised member of staff, should be issued to suppliers for all goods and services being purchased by the school.

R19 - For all purchases over £5,000, the school should obtain at least 3 alternative quotations. These should be considered by a quorate Governors Committee before deciding which supplier to award the contract to. This should be documented in the governor’s minutes.



Casey Report – NCC Action Plan 2016-17 – Follow-up

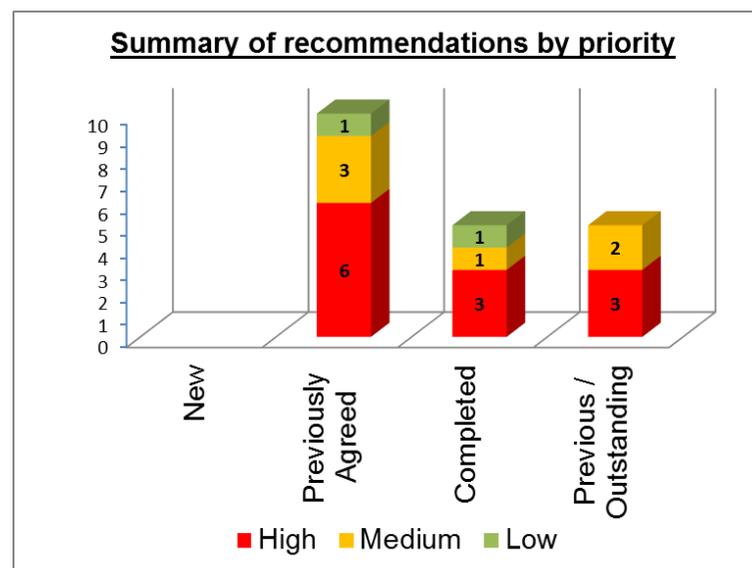
Executive Summary

Department: Children & Families	Overall Opinion: Significant Assurance 	Direction of Travel: Improving 
Previous review: Casey Report – NCC Action Plan 24-10-17	<u>Scope and Approach:</u> Review of outstanding recommendations from the previous report	

High Priority Recommendations

Schools Action Plan

- 2016/17 R2. A robust monitoring system and database of trained DSLs needs to be implemented to ensure an inclusive and fully effective DSL network with a more prominent link to the DSL page on the Nottingham Schools website's home page.
- 2016/17 R3. The arrangements for regulation of DSL certification through Continuous Personal Development needs to be established and outlined to all Head Teachers and existing DSLs
- 2016/17 R8. A form of access to Liquid Logic and associated training needs to be provided to schools.



Dovecote Primary & Nursery School

Executive Summary

<p>Department: Children & Adults</p>	<p>Overall Opinion:</p> <p>Limited Assurance </p>	<p>Direction of Travel: </p>
<p>Previous reviews:</p> <p>August 2013 – Limited Assurance (16 recommendations)</p> <p>July 2016 – Limited Assurance (18 recommendations)</p>	<p><u>Scope and Approach:</u> this review considered the following aspects of Dovecote Primary School:-</p> <ul style="list-style-type: none"> • Leadership and Governance structure, policies and procedures to ensure the school have adequate arrangements • Responsibilities and accountabilities to ensure the responsibilities of the Governing Body, its committees, the Head teacher and staff are clearly defined and limits of delegated authority established • School budget to ensure it is approved, monitored and appropriate action is taken when required • School purchasing process to ensure that the school’s purchasing, tendering and contracting arrangements achieve value for money • School income to ensure that it is banked promptly and recorded on the financial system • School meals to ensure the correct fees are charged, monies due are pursued and regular reconciliations take place between the number of meals ordered and the payments received 	

High Priority Recommendations

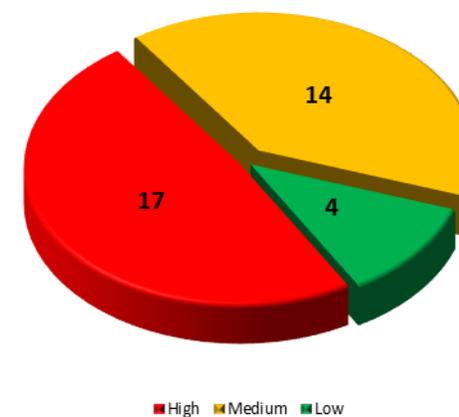
R01 – The Financial Administration and Control Policy should be updated and presented to Governors to be reaffirmed on an annual basis and this should be recorded in the minutes of the Governors meeting.

R02 – The school should ensure that their Finance Policy meets the requirements of The Scheme for Financing. Any changes should be highlighted to the Governors for approval. This should be recorded in the minutes of the Governors meeting.

R03 - The remit for each Governing Body committee should be presented to the Governors to be reaffirmed on an annual basis and this should be recorded in the minutes of the Governing Body.

R08 – Although the budget has now been fixed, this should be completed at the time the agreed budget is entered into FMS6.

Summary of the recommendations by priority



Continued

R13 – Alternative quotations should be obtained for all purchases between £1,000 and £10,000 and a record should be retained of all such quotations as evidence that value for money has been obtained. If alternative quotations cannot be obtained, the school should provide details of the firms they have tried to contact.

R14 – For all purchases over £10,000, the school should obtain at least 3 alternative quotations. These should be considered by the Finance and General Purposes Committee before deciding which supplier to award the contract to. This should be documented in the Governors minutes.

R15 – Official order forms, signed by the Head Teacher or other authorised member of staff, should be issued to suppliers for all goods and services being purchased by the school. Staff should be reminded that before placing a telephone order, an official order should first be raised.

R16 – Invoices should be checked prior to the remittances being raised.

R17 – All invoices should be checked and authorised by an appropriate person before payment is made.

R20 – As per Financial Regulations, income should be paid without delay into the school's bank account. Income transactions should be identified and FMS6 records should be updated on a timely basis.

R24 – The school fund should be reconciled to the bank statement on a periodic basis. All reconciliations should be signed and dated by the person undertaking the reconciliation and reviewed by someone independent of the operation of the fund

R25 – The School Administrator's on-line access to the school fund should be revoked. All payments should be signed by two signatories

R28 – The school should ensure that registration with the ICO is undertaken on an annual basis.

R29 – The school should maintain GDPR training records for all staff. This will reduce the possibility of breaching GDPR legislation.

R31 – Regular reconciliations should be completed to ensure that the correct number of meals are paid for.

R32 – Regular reconciliations should be completed to ensure that the correct income is banked promptly

Continued

R33 – The school needs to investigate the current outstanding debt. All debts should be actively pursued or a decision made to write unrecoverable debts off. There needs to be a clearly defined, robust process to pursue outstanding school meal monies.

Fernwood Primary & Nursery School

Executive Summary

School : Fernwood Primary & Nursery School

Date of Review: 24th June 2019

Summary: We consider that the financial procedures in place at the school represent good practice and provide sound systems of internal control.

Overall Opinion

Significant Assurance



Direction of Travel:

Previous Audit Report 12 April 2016
Significant Assurance



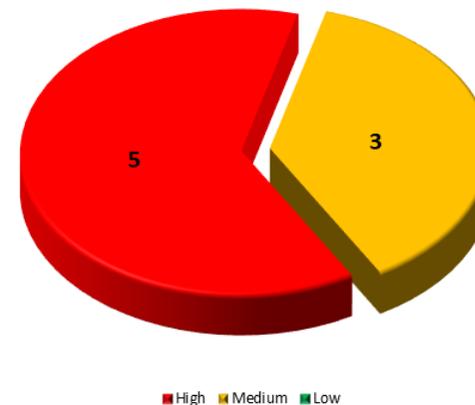
Scope and Approach: The scope of this review was limited to;

Leadership & Governance, People Management, Budget Management, Payroll & Single Status, Purchase to Pay (including Purchase Card), Income & Banking, School Fund, Asset Register, GDPR & Data Security and School Meals

High Priority Recommendations

There are no high recommendations to report

Summary of the recommendations by priority



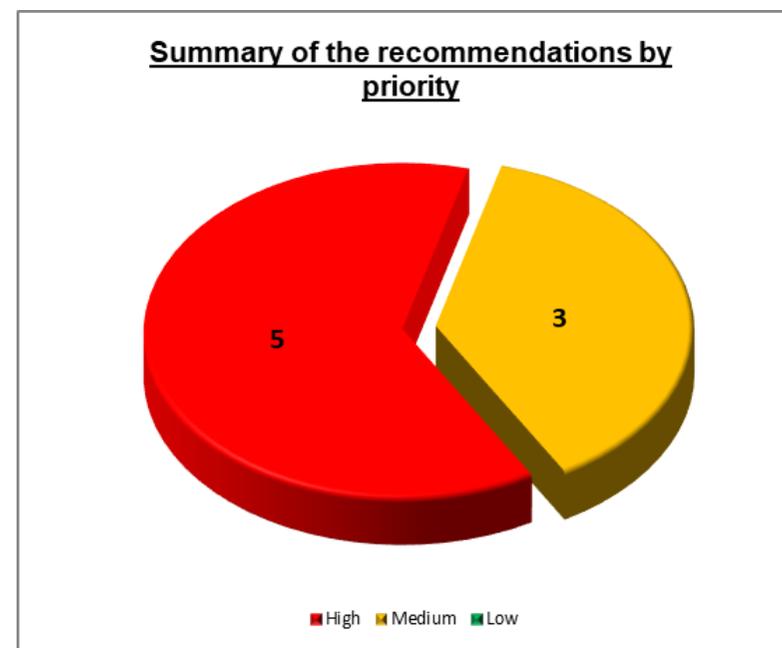
Fleet Management 2019/20

Executive Summary

Department: Fleet Services	Overall Opinion: Limited Assurance 	Direction of Travel: 
Previous review: Fleet Management 2017/18 8 December 2017	<u>Scope and Approach:</u> <ul style="list-style-type: none"> • Management of staffing • Jobs management • Stores • Training 	

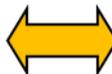
High Priority Recommendations

- 2019/20 R1 Management should ensure that standard controls for leave, signing in/out and workshop calendar are implemented consistently across sites and colleagues and that compliance is enforced.
- 2019/20 R3 Productivity should be calculated and reported weekly with regard to productive hours against hours worked.
- 2019/20 R4 Control of overtime should be improved
- 2019/20 R5 Management should ensure that agreed processes for selection, issue and recording of parts are complied with and that stock reports are reviewed and any discrepancies followed up.
- 2019/20 R8 Management should ensure that, when the new system is introduced, streamlined processes, controls and reporting are available to provide robust, key management information. Compliance with processes should also be monitored and enforced and reported to senior management to provide assurance.



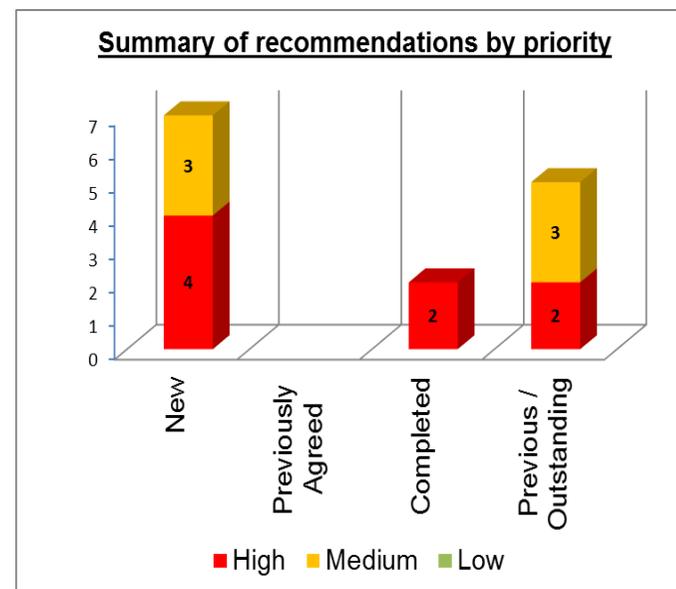
Waste Management – Application review

Executive Summary

Department: Commercial and Operations	Overall Opinion: Limited Assurance 	Direction of Travel:  This area has not been subjected a previous review.
Previous review: None	<p><u>Scope and Approach:</u> This review considered the following IT security aspects of the system and processes:</p> <ul style="list-style-type: none"> • Software and hardware asset management • Access control, including separation of duties • Backup and system restoration • Disaster recovery • Change control, including implementation of software upgrades and regular security changes. • Cyber security • Feeder file processes 	

High Priority Recommendations

- 2018-19 R1 Due diligence checks should be undertaken, in conjunction with Procurement, Legal Services and IT and Data Protection as a matter of priority to ensure that:
- Risks to the City Council are mitigated,
 - Customer and citizen data is secure
- 2018-19 R2 Vendor claimed accreditations should be verified in conjunction with IT, as part of the due diligence process, in order that the City Council has confidence and assurance that its data is being appropriately managed.
- 2018-19 R3 Commercial and Operations in conjunction with Procurement, IT and Data Protection should develop an appropriate assurance framework.
- The framework could be based on contract performance reviews and a review of any accreditations held to ensure that they remain valid and applicable
- 2018-19 R5 Appropriate levels of access should be implemented in line with job roles to enforce the separation of duties.



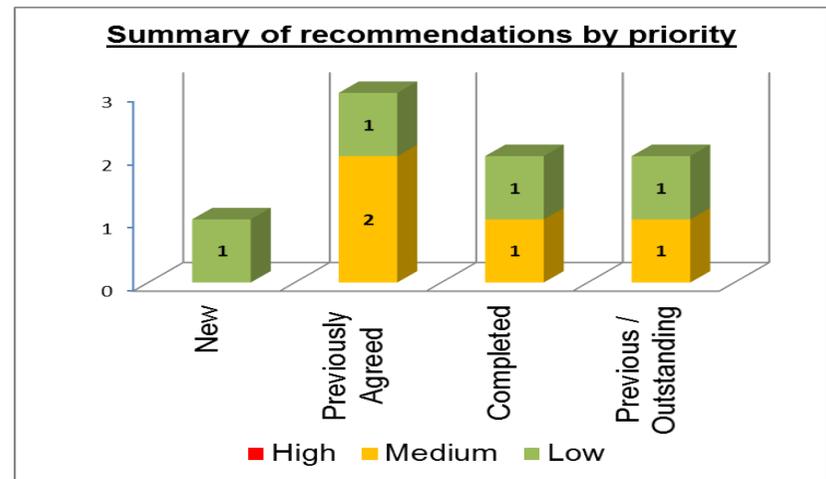
Housing Rents 2018/19

Executive Summary

<p>Department: Development and Growth</p> <p>Previous review - Housing Rents 2017/18</p>	<p>Overall Opinion:</p> <p>Significant Assurance </p>	<p>Direction of Travel:</p> <p>Assurance level maintained </p>
<p><u>Scope and Approach:</u> This review considered the following aspects of the rents system:</p> <ul style="list-style-type: none"> • Annual rents are approved as part of the financial planning process • Housing stock is reconciled on an annual basis • Rent income collected through the Radius system and posted onto the general ledger is reconciled to rent income received on the housing rents module of the Housing system. • There is a weekly reconciliation between HB system, Housing Rents iWorld and General Ledger. • Low or nil rent properties on the HRA are reviewed on at least an annual basis for appropriateness. • Annual rent increases have been applied to the system correctly. • There is adequate performance management of void properties. • There are appropriate access controls to the Northgate Housing System • Follow up of previous audit recommendations. 		

High Priority Recommendations

There are no high priority recommendations.



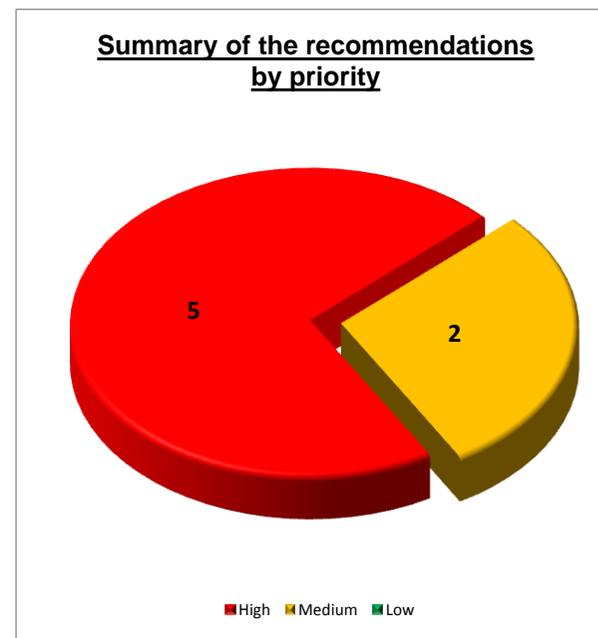
Health and Safety – Commercial Property 2018/19

Executive Summary

Department: Property	Overall Opinion: Limited Assurance 	Direction of Travel: N/A
Previous review: No previous review	<u>Scope and Approach:</u> This review considered the following aspects: <ul style="list-style-type: none"> • Assurance framework • Responsibilities and roles • Agreements in place with tenants, agents and internal services • Health and safety processes at a sample of NCC owned buildings 	

High Priority Recommendations

- 2018/19 R1 An assurance framework should be established with a network of reporting from all H&S functions for commercial properties.
- 2018/19 R2 Responsible Person, Duty Holder and Deputy roles should be clarified and communicated to staff.
- 2018/19 R4 A review of tenant leases and Managing Agent contracts should take place to ensure risks are understood and mitigated.
- 2018/19 R5 The resourcing of the surveyor and premises manager roles should be reviewed to ensure there is capacity to fulfil H&S responsibilities.
- 2018/19 R7 Corporate H&S and Insurance & Risk advice should be acted upon promptly.



Estate Rents 2019/20

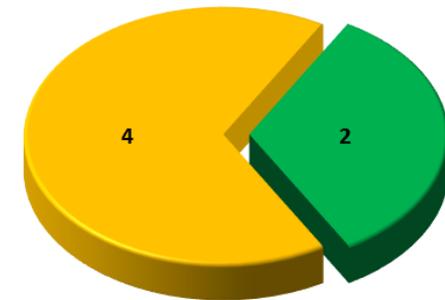
Executive Summary

Department: Development & Growth - Strategic Asset and Property	Overall Opinion: Significant Assurance 	Direction of Travel: 
Previous review: 2014-15	<p><u>Scope and Approach:</u> This review considered the following aspects of Estate Rents:</p> <ul style="list-style-type: none">• Raising of invoices• Arrears recovery• Reconciliations• Write offs• Suspense account• Access and back up of the system.• Evidence of written procedures/documentation.	

High Priority Recommendations:

There are no high priority recommendations

Summary of the recommendations by priority



■ High ■ Medium ■ Low

Traffic Capital Projects 2018/19 – Follow-up

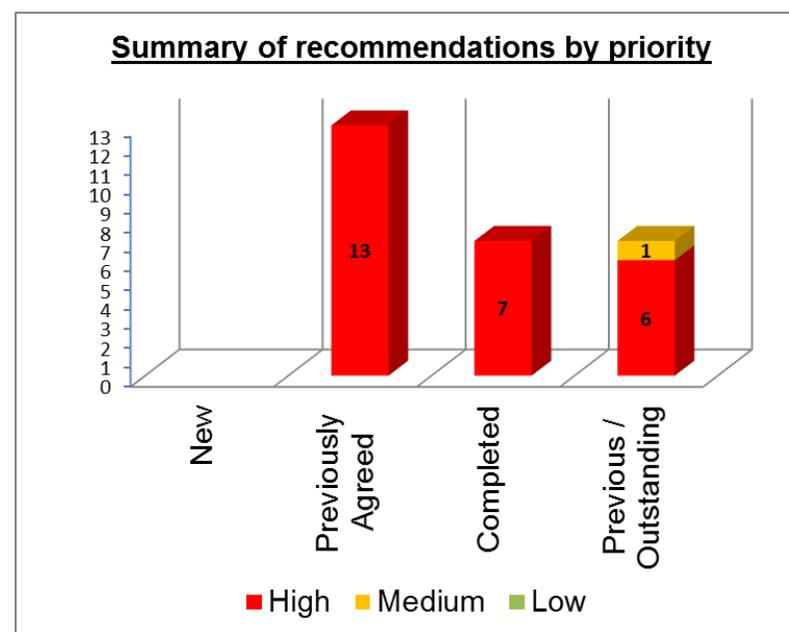
Executive Summary

<p>Organisation: Nottingham City Council Directorate: Development & Growth</p>	<p>Overall Opinion: Limited Assurance</p> 	<p>Direction of Travel: Improving</p> 
<p>Previous reviews: December 2017</p>	<p><u>Scope and Approach:</u> to gain assurance that a more robust and accountable project management system is now in place.</p>	

High Priority Recommendations

- 2017/18 R3 The level of service and the price of a project should be defined and agreed by all parties at the feasibility stage. All parties should be held accountable to the SLA.
- 2017/18 R6 A more effective way of monitoring and reporting of risk management should be established.
- 2018/18 R7 Reporting requirements and responsibilities should be determined and followed to ensure project oversight
- 2017/18 R8 A process of quality checks should be embedded into the Traffic project management.
- 2017/18 R9a Budget monitoring processes should be established and followed by all Project Managers.
- 2017/18 R13 An agreed approach across all Finance Teams should be adopted to ensure that monthly budget monitoring reports are issued to Project Managers for all capital projects. Project Managers should follow an agreed approach as outlined within the Capital & Investment Strategy.

(Please note: 1 previous high recommendation has now been reclassified as a Medium)



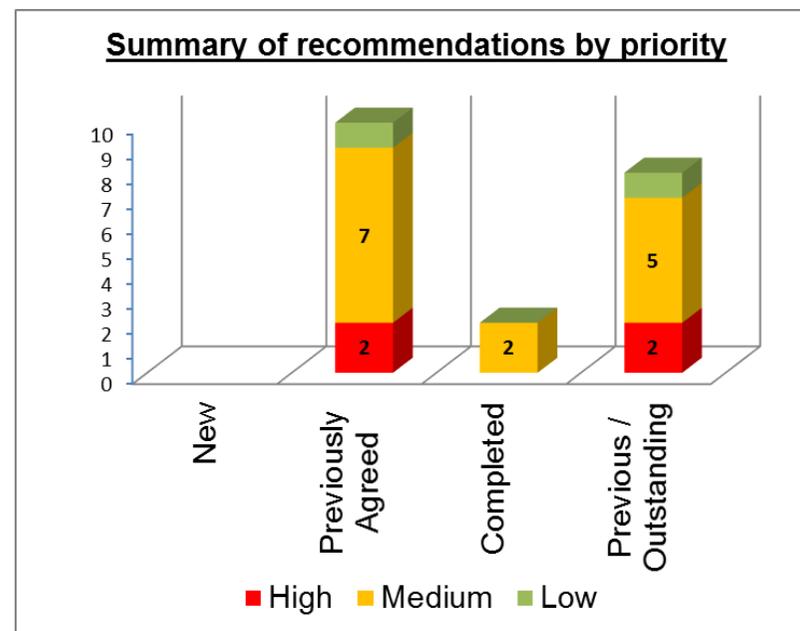
Recruitment & Retention – Follow-up

Executive Summary

<p>Organisation: Nottingham City Council Directorate: Human Resources & Transformation</p>	<p>Overall Opinion: Significant Assurance</p> 	<p>Direction of Travel:</p> 
<p>Previous reviews: March 2018</p>	<p><u>Scope and Approach:</u> The scope was limited to a review of outstanding recommendations from the 2017/18 report.</p>	

High Priority Recommendations

- 2017/18 R5 HR should seek assurance that decision making is evidenced and retained and that the process is being followed.
- 2017/18 R9 HR should seek assurance on the completion of the required training for new starters



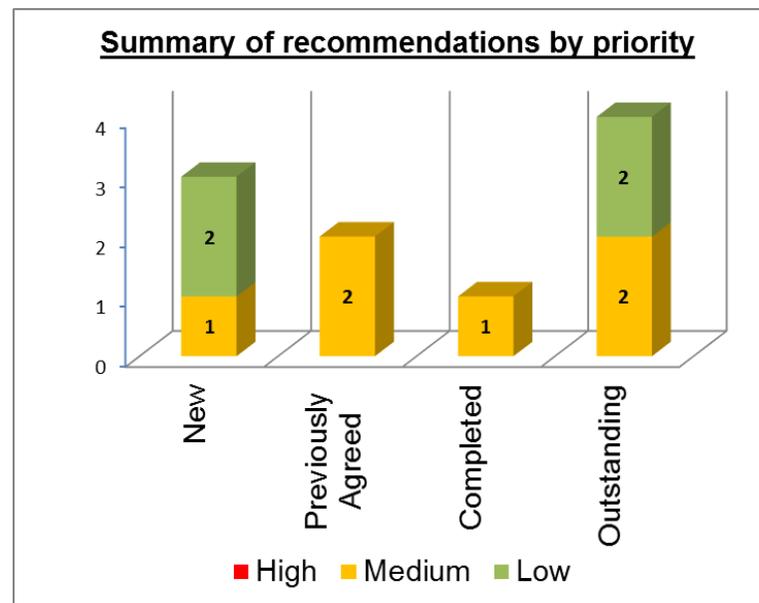
Councillor Allowances 2018/19

Executive Summary

Department: Legal and Governance	Overall Opinion: Significant Assurance 	Direction of Travel: No Change 
Previous review: Councillor Allowances 2017-18	<u>Scope and Approach:</u> This review considered the following aspects: <ul style="list-style-type: none">• Allowances/expense payments are publicised• Payments are in accordance with policies adopted by NCC• Expenses are supported by valid receipt/invoice• Evidence to ensure allowances are monitored	

High Priority Recommendations

No High Priority Recommendations



Procurement 2019/20

Executive Summary

Department: Contracting and Procurement Previous review: 2017-18	Overall Opinion: Limited Assurance 	Direction of Travel: No material changes in the level of control since our last review 
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Scope and Approach: This review considered the following aspects of Procurement:

- Analysis of Oracle expenditure with the aim of ensuring that all appropriate contracts have been correctly published as per UK / EU regulations, such as requirements under;
- EU Public Contracts Directive 2014
- UK Public Contracts Regulations 2015
- Local Government Transparency Code 2015.
- Analysis and review of expenditure with the aim of identifying where council guidelines on spend approval requirements, procurement route requirements and contract requirements have not been followed or have been purposefully circumvented.
- Analysis and review of expenditure on contracts in place with the aim of identifying where spend has been made off-contract.
- Follow-up of the 2017-18 Procurement Audit is reported within the appendices of this report.

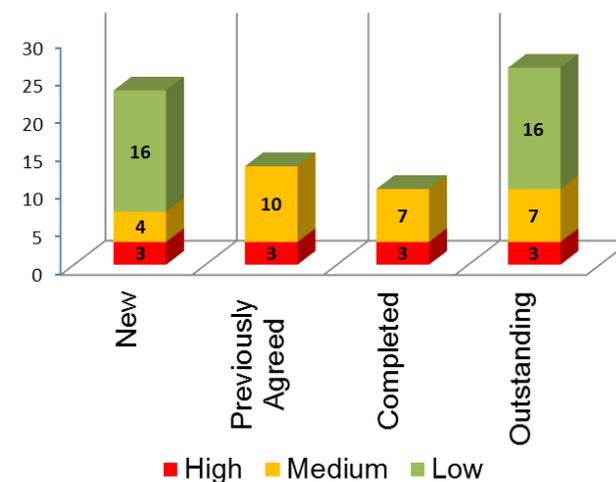
High Priority Recommendations

2019-20 R6 - C&O, District Heating & Waste Strategy should ensure approval is sought for all expenditure in line with the thresholds outlined in the Council’s Financial Regulations and Contract Procedure Rules. NCC Spend Approval Requirements (Appendix A) set out these requirements

2019-20 R8 - C&O, District Heating & Waste Strategy should ensure compliant procurement exercises are undertaken in line with the Council’s Financial Regulations and Contract Procedure Rules. NCC Procurement Route Requirements (Appendix B) and NCC Contract Requirements (Appendix C) set out these requirements... continued within Appendix C – Action Plan, C&O District Heating & Waste Strategy

2019-20 R13 - C&O, Parking, Fleet & Transport Operations should ensure approval is sought for all expenditure in line with the thresholds outlined in the Council’s Financial Regulations and Contract Procedure Rules. NCC Spend Approval Requirements (Appendix A) set out these requirements

Summary of recommendations by priority



Capital Programme 2018/19

Executive Summary

Department: Strategy & Resources	Overall Opinion: Limited Assurance 	Direction of Travel: Improving 
Previous review: July 2018	The scope covered the review of the following:- <ul style="list-style-type: none"> Follow up on the previously raised recommendations Capital Programme as a whole and capital approvals Capital additions Capital Strategy Capital Programme Risk Register Capital Programme monitoring 	

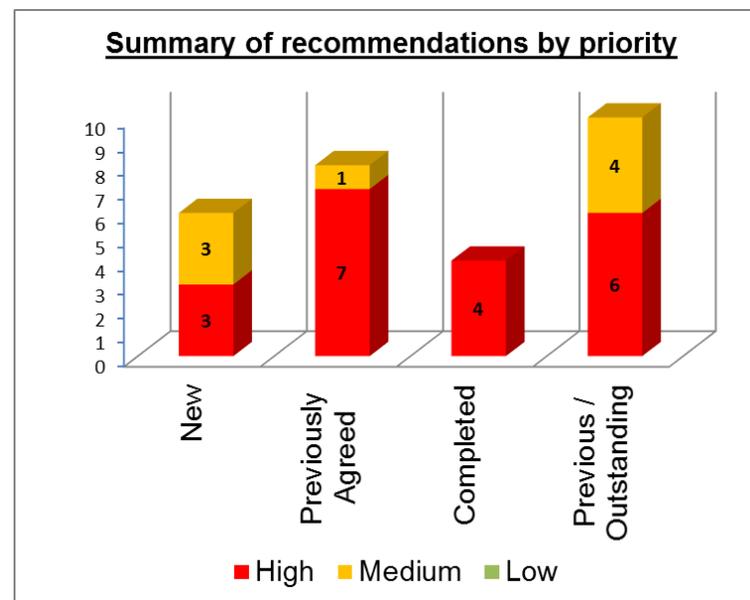
High Priority Recommendations

2018/19 R1 The Council should establish through the Capital Strategy a clear and transparent mechanism by which it will match and prioritise its investment needs against available funding over time. The mechanism should incorporate an assessment of

- Viability of the project
- Level and type of risk within the project
- The project's affordability within the programme (an existing requirement is to identify the revenue impact on MTFP)

2018/19 R3 The Chief Finance Officer should ensure that an appropriate 'project assessment process' is in place for all capital projects to strengthen project management and assist in assessing value for money. The following should be considered:

- Adherence to the Capital Management Framework should be mandatory for all capital projects
- The Council should continue to develop, support and promote the Portfolio Management Office (PMO) approach that has been implemented to ensure that all projects are developed in a consistent, robust and well documented manner.
- Each service area/department within the capital monitoring framework should have a programme board to manage performance of their schemes within the capital programme
- There should be a close link between the programme boards and Finance
- Capital Gateway process should be designed to help more closely track the delivery of capital projects and ensure appropriate capital project management



Continued

- 2018/19 R4 The level of scrutiny that a project should receive should be determined at the project concept stage. Every Project Manager should complete the Project Assessment Matrix (PAM). This should be sent to the PMO which will confirm the governance tier.
- 2017/18 R2 Project Managers should regularly review their transactions and the total spend on the projects they manage. The Capital Team should review the process for reporting on capital spend against the programme at project level financial status and scheme progress. Failure to forecast or monitor should be highlighted to the relevant Corporate Director who under Financial Regulations (A15) has a responsibility for managing the approved schemes in accordance with the Capital Strategy. Continued failure should be highlighted to Executive Board.
- 2017/18 R4 The process of disposing of Council assets should be outlined to ensure consistency and compliance. A Disposal Policy should be created and approved. (Reviewed as part of Property & Land Disposals audit)
- 2017/18 R6 Any valuations made should be clearly compliant with the Council's existing asset valuation guidelines. Reasons for alternative treatments should be clearly stated and supported by independent advice. (Reviewed as part of Property & Land Disposals audit)

Housing Benefits 2018/19

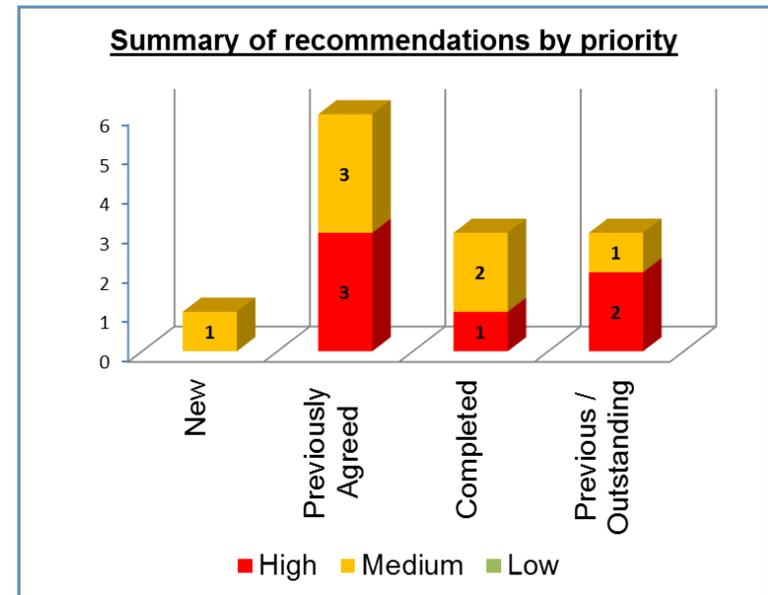
Executive Summary

<p>Department: Strategy and Resources</p> <p>Previous reviews:</p> <ul style="list-style-type: none"> This is an annual audit 	<p>Overall Opinion:</p> <p>Limited Assurance </p>	<p>Direction of Travel:</p> <p>Deteriorating </p>
<p><u>Scope and Approach:</u> This review considered the following aspects of the Benefits service:</p> <ul style="list-style-type: none"> Subsidy outturn, workload balance and quality control Reconciliations and payments processes Parameter control process Review of Previous Recommendations 		

High Priority Recommendations

2017/18 R3 Ensure that an additional NCC client team member has access and training to upload ATLAS files to improve resilience for this key activity.

2017/18 R5 The Finance Team Leader – Contract Management should identify parameters which indicate cost benefit in deploying additional resources, and obtain authority to make those resources available where indicated so as not to lose subsidy (of a greater value).



NCC Accounts Payable 2018/19

Executive Summary

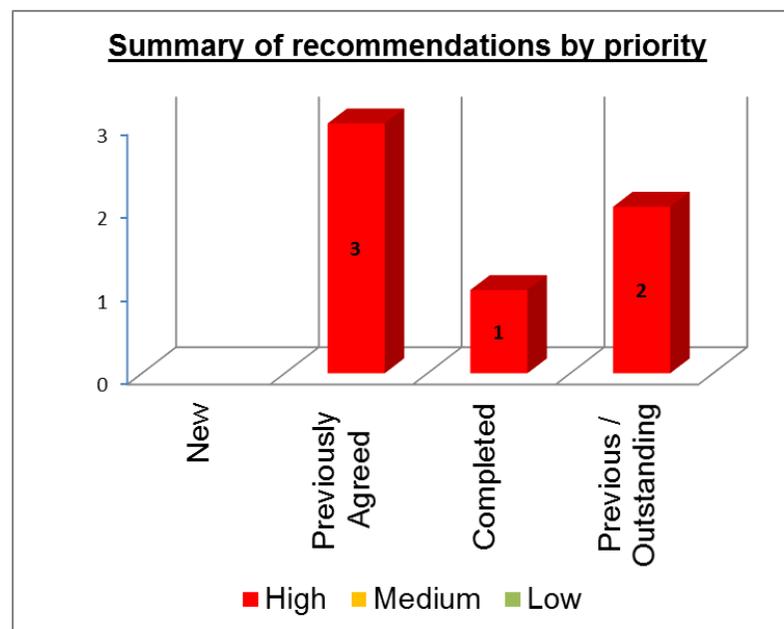
Organisation: Nottingham City Council Directorate: Resources	Overall Opinion: Significant Assurance 	Direction of Travel: Improving 
Previous reviews: May 2017	The scope of this review has covered the following aspects of the system: <ul style="list-style-type: none">• Authorisation of payments• Invoices paid via CHAPS / BACS• Invoices on Hold	

High Priority Recommendations

2014/15 R1 Colleagues should be reminded that all RFPs should be appropriately authorised before being submitted to EMSS for payment.

2017/18 R1 A review should be undertaken to establish the need for making payments through the CHAPS/BASC process.

From this review, a process should be developed that reflects the additional banking and administrative cost and mitigates the risk of potential duplicate payments.



NCC Accounts Receivable 2018/19

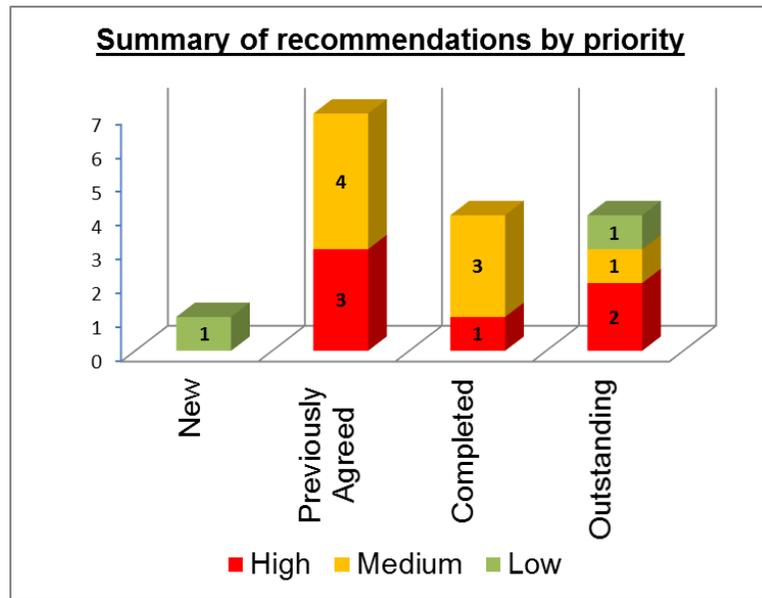
Executive Summary

<p>Department: Strategy & Resources</p>	<p>Overall Opinion: Limited Assurance </p>	<p>Direction of Travel: Some improvement in resolution of outstanding recommendations </p>
<p>Previous review: Accounts Receivable 2017-18</p>	<p><u>Scope and Approach:</u> This review considered the following aspects:</p> <ul style="list-style-type: none"> • Documentation supporting the raising of invoices and credit notes • Review of receipts unapplied / unallocated in suspense • Review of sales to general ledger reconciliation • Review of the level of accounts receivable debt • Review of the write-off of unrecoverable debt • Follow-up of outstanding recommendations from previous audit reviews 	

High Priority Recommendations

2016/17 R2 Review usage of the Consolidated Debt system and if appropriate, decommission the system to ensure the council remains compliant with the Data Protection Act [now GDPR].

2014/15 R1 Financial Regulations should be re-drafted to take account of third parties being involved within the debt collection process.



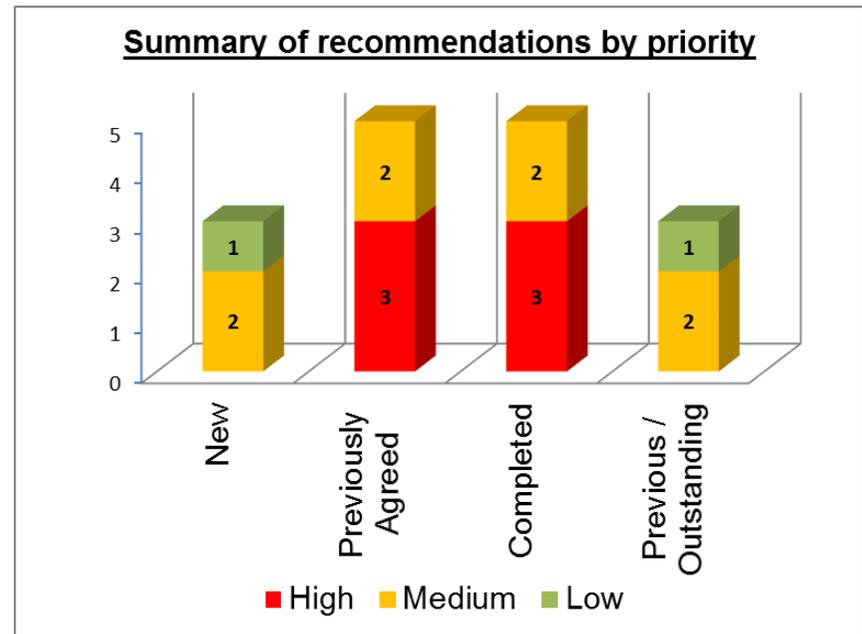
Corporate Performance

Executive Summary

Department: Strategy and Resources	Overall Opinion: Significant Assurance 	Direction of Travel: 
Previous review: November 2017	<p><u>Scope and Approach:</u> This review considered the following proposed procedures with particular regard to the Council Plan 2019-24:</p> <ul style="list-style-type: none">• Formal approval for the Council Plan• Setting up of the Performance Framework• Routine review of performance• Suitable reporting of performance• IT controls	

High Priority Recommendations

There are no new high priority recommendations



ContrOCC Provider Portal

Executive Summary

Department: Children and Adults – Adult Social Care	Overall Opinion: Significant Assurance 	Direction of Travel: This is the first review in this area. 
Previous review: None – new system.	<u>Scope and Approach:</u> This review considered the following aspects of the ASC Provider Portal: <ul style="list-style-type: none">❖ To document the system❖ Review a sample of contracts to ensure that they set out roles and responsibilities as far as accessing the portal is concerned❖ Review the access controls to ensure that they are appropriate❖ Ascertain the level of training and support available to providers❖ Ascertain if any business contingency plans have been developed should the software fail to be available❖ Review the level of monitoring that is taking place.	

High Priority Recommendations

There are no high priority recommendations in this report.



Fostering, Adoption and Placements Review

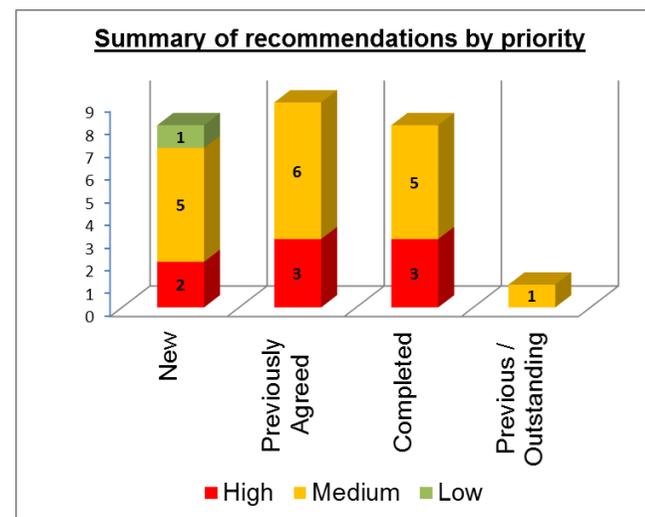
Executive Summary

<p>Department: Children and Adults – Children’s Integrated Services</p>	<p>Overall Opinion: Limited Assurance</p> 	<p>Direction of Travel: There have been some improvements but there are a number of procedural issues which need to be addressed.</p> 
<p>Previous review: January 2016 Fostering and Adoption. January 2019 ContrOCC Feeder Processes.</p>	<p><u>Scope and Approach:</u> The scope of the audit will involve the reviewing the payments process to ensure that the payments are valid and to undertake a follow-up of outstanding actions that were raised as part of the 2015/16 Placements and Fostering and Adoption Reports and the 2017/18 ContrOCC feeder report</p>	

High Priority Recommendations

2019-20 R6 All records and decisions should be recorded on Liquidlogic to ensure that overpayments are not created.

2019-20 R8 All future IPAs should be signed and dated by both parties and NCC should chase up to obtain a signature from the IFA in all cases.



Henry Whipple Primary School

Executive Summary

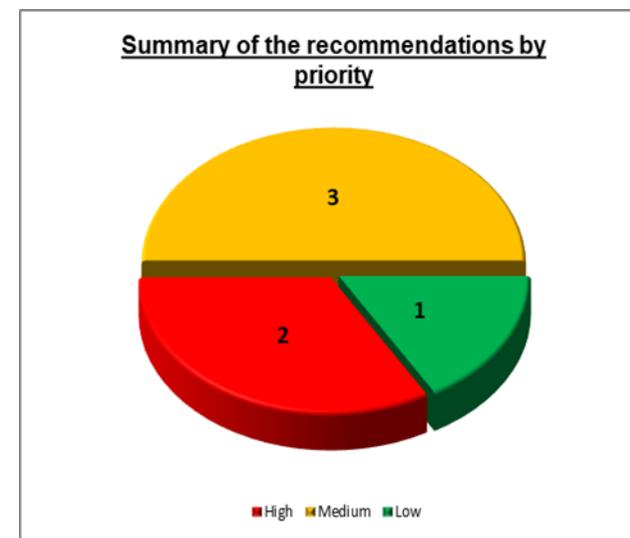
<p>School : Henry Whipple Primary School</p> <p>Date of Review: 5th November 2019</p> <p>Summary: We consider that the financial procedures in place at the school represent good practice and provide sound systems of internal control.</p> <p>Previous Audit Report 15 June 2015 Significant Assurance</p>	<p>Overall Opinion:</p> <p>Significant Assurance </p>	<p>Direction of Travel:</p> <p>N/A </p>
<p><u>Scope and Approach:</u> The scope of this review was limited to;</p> <p>Leadership & Governance, People Management, Budget Management, Payroll & Single Status, Purchase to Pay (including Purchase Card), Income & Banking, School Fund, Asset Register and GDPR & Data Security</p>		

High Priority Recommendations

There are two high recommendations to report:-

R02 - Official order forms, signed by the Head Teacher or other authorised member of staff, should be issued to suppliers for all goods and services being purchased by the school.

R05 - All bank transfer payments should be subjected to similar financial controls as BACS payments



Nottingham Schools Trust

Executive Summary

<p>Department: Children & Adults</p>	<p>Overall Opinion:</p> <p>Limited Assurance </p>	<p>Direction of Travel:</p> <p>N/A</p>
<p>Previous review: This is the first audit</p>	<p><u>Scope and Approach:</u> Scope and Approach: This review considered the following aspects:</p> <ul style="list-style-type: none"> • governance structure and arrangements • appointments, roles, responsibilities and accountabilities • risk management • vision for the Trust to ensure that progress is being made against the strategic aims • Trust assurance framework- performance monitoring and reporting • Schools assurance framework-performance monitoring and reporting • Effectiveness of the Trust 	

High Priority Recommendations

R1

- The grant agreement should be officially signed on behalf of NCC
- An annual review of the funding agreement should take place to ensure that conditions are being met, and that NST is delivering its aims and objectives.
- Clarification should be obtained regarding the number of days schools receive SIA visits.

R2

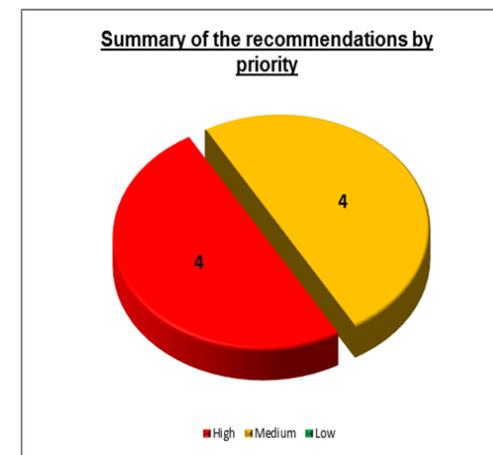
- A funding decision should be made to allow NST to plan for their future and to ensure that NST has allocated resources to achieve its objectives.

R7

- The Trust should ensure that each school member is in receipt of at least five SIA visits a year.
- SIAs visits/ improvement advisory programme should be planned and executed by the Trust to ensure that this requirement is being met.
- SIAs performance and effectiveness should be regularly assessed by the CEO and the Board of Trustees. Evidence of this assessment should be retained.

R8 – Board of Trustees should

- ensure that NST is operating in line with the grant agreement.
- the self-evaluation should be documented and retained periodically.
- A report detailing the use of the grant and the delivery of projects should be undertaken every quarter.



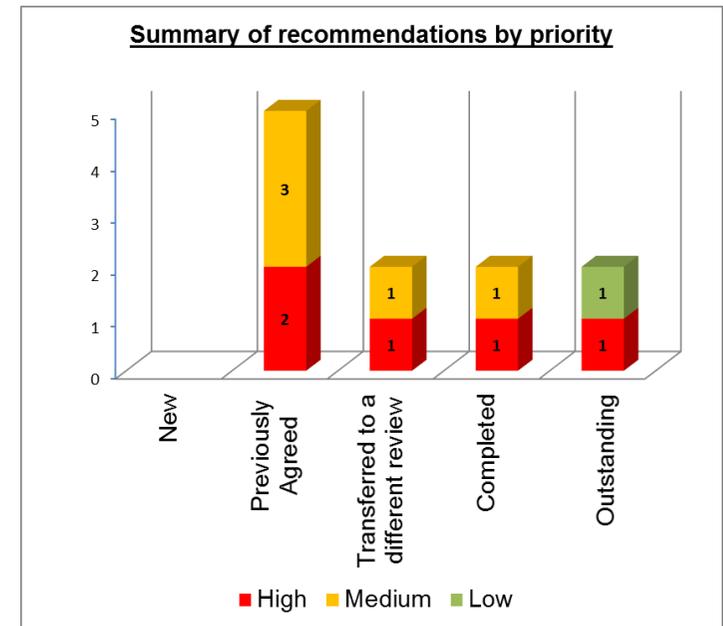
Waste Manager - Application review - Follow-up

Executive Summary

<p>Department: Commercial and Operations</p>	<p>Overall Opinion: Limited Assurance </p>	<p>Direction of Travel: There has been a slight improvement in the level of controls in place. </p>
<p>Previous review: AMCS Application Review – April 2019</p>	<p><u>Scope and Approach:</u> We have reviewed the outstanding recommendations to ascertain the effectiveness of their implementation.</p>	

High Priority Recommendations

2018-19 R5 Appropriate levels of access should be implemented in line with job roles to enforce the separation of duties.



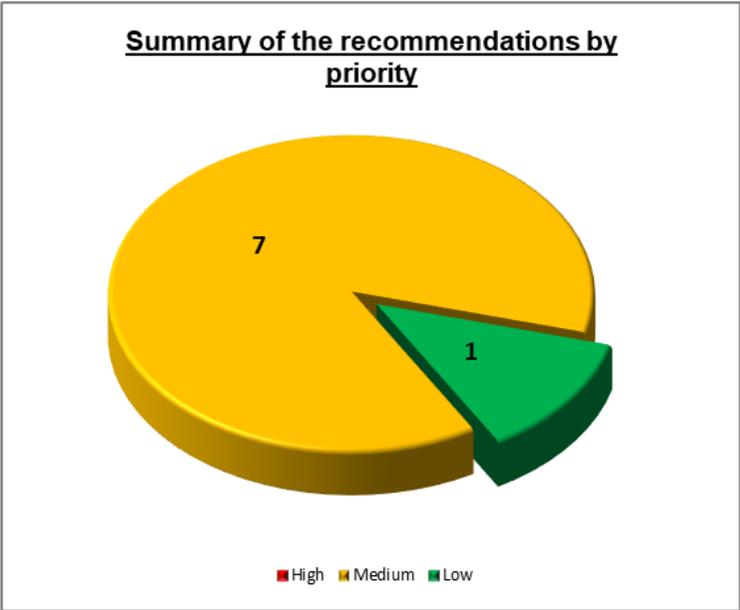
Commercial Waste Contracts

Executive Summary

<p>Department: Commercial and Operations</p> <p>Previous review: No previous review</p>	<p>Overall Opinion: Significant Assurance</p>	<p>Direction of Travel: N/A</p>
<p><u>Scope and Approach:</u> This review considered the following:</p> <ul style="list-style-type: none">• Business objectives/ commercial strategy.• Legislative requirements.• Risk management and assurance.• Profitability and contract monitoring• Focussing on the Derby City Council delegation		

High Priority Recommendations

There are no high priority recommendations.



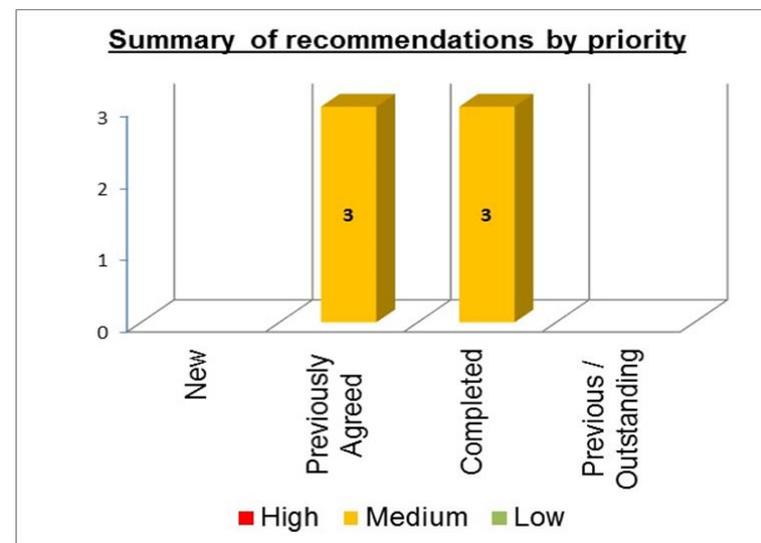
Catering Contracts – Follow-up

Executive Summary

Organisation: Nottingham City Council Directorate: Commercial and Operations	Overall Opinion: Significant Assurance 	Direction of Travel: Improving 
Previous reviews: Catering Contracts 2018/19	<u>Scope and Approach:</u> Follow up of the recommendations made in the 2018/19 report	

High Priority Recommendations:

There were no high priority recommendations:



Royal Centre and Concert Hall 2019-20

Executive Summary

Department: Sports & Culture	Overall Opinion: Limited Assurance 	Direction of Travel: N/A
Previous review: There have been no recent reviews	<u>Scope and Approach:</u> <ul style="list-style-type: none">• Payroll, overtime and expenses• Box Office system and processes• Income• Procurement• Performer contracts	

High Priority Recommendations:

2019/20 R4 Management should ensure that procurement and approval routes are complied with.

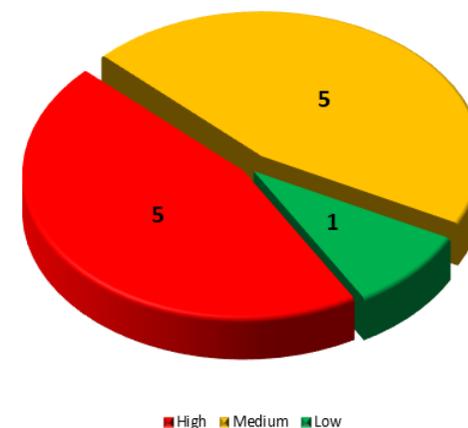
2019/20 R6 A process should be created for the removal of leavers from Tessitura and regular review of access.

2019/20 R7 A Business Continuity Plan should be created to be held by TRCH.

2019/20 R8 Management should review the issuing of complimentary tickets and consider implementing controls.

2019/20 R10 The Business Performance Director should periodically review settlements and advanced payments that have been processed. This review should be evidenced.

Summary of the recommendations by priority



Investment Property and Land Disposals

Executive Summary

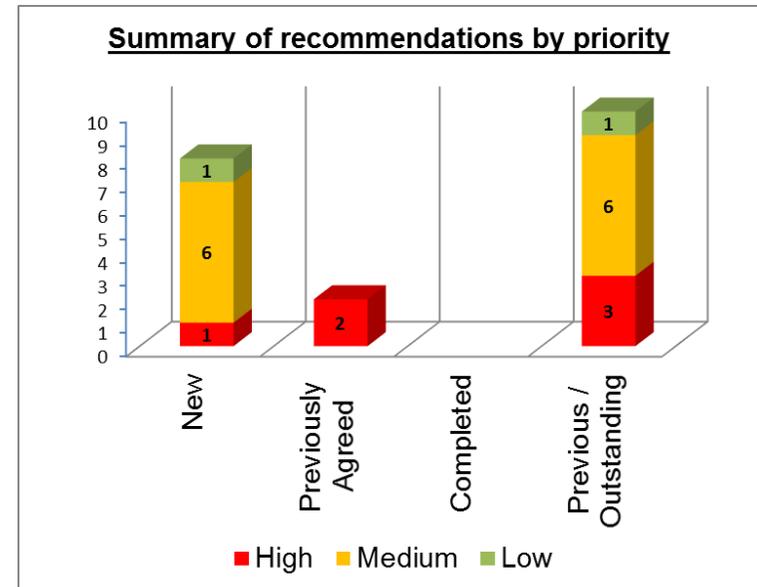
<p>Department: Development & Growth – Strategic Assets & Property</p>	<p>Overall Opinion: Limited Assurance</p>	<p>Direction of Travel: N/A</p>
<p>Previous review: No previous review. However some aspects were included in our review of - Capital Strategy & Fixed Assets Register (July 2018).</p>	<p><u>Scope and Approach:</u> This review considered the following:</p> <ul style="list-style-type: none"> • Review of the Disposal Strategy • Review of the procedures in place for disposals • Selection of a sample of disposals to ensure:- <ul style="list-style-type: none"> – Adherence to procedures – Transparency – Statutory compliance – Achievement of best value – Achievement of objectives • Review of risk management processes 	

High Priority Recommendations

2018/19 R2 Each valuation should confirm compliance with RICS guidance or professional standards

2017/18 R4 A Disposals Policy should be created, approved and form part of the Corporate Asset Management Plan

2017/18 R6 Any valuations made should be clearly compliant with the Council’s existing asset valuation guidelines. Reasons for alternative treatments should be clearly stated and supported by independent advice, where appropriate. (2018/19 update) Once the decision to dispose has been made, a formal control document should be prepared which should state how the DCLG’s principles will be met. This should be suitably approved and retained on the case file

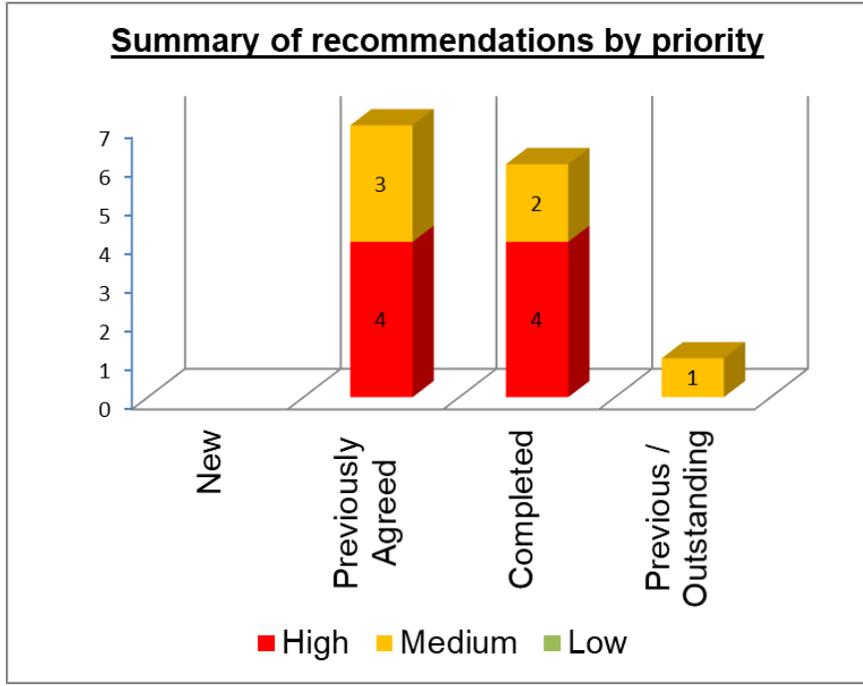


Risk Management – Follow-up

Executive Summary

Directorate: Audit & Risk, Strategy & Resources	Overall Opinion: Significant Assurance 	Direction of Travel: 
Previous reviews: Risk Management 20 March 2019	<u>Scope and Approach:</u> Follow up of recommendations from the March 2019 report	

High Priority Recommendations:
There are no high recommendations to report.



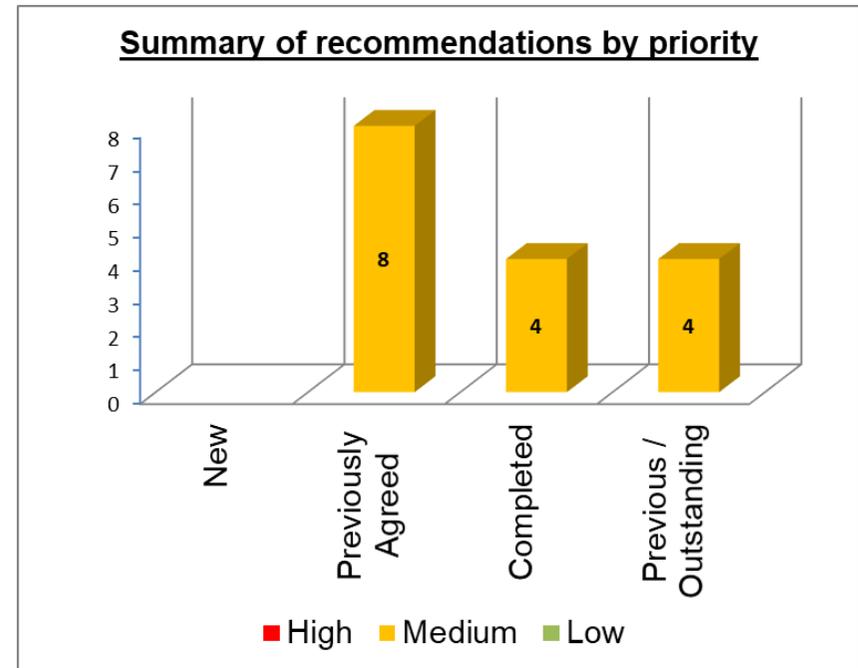
Data Protection – Follow-up

Executive Summary

Directorate: Legal & Governance, Strategy & Resources	Overall Opinion: Limited Assurance 	Direction of Travel: 
Previous reviews: Data Protection (Information Compliance) March 2019	<u>Scope and Approach:</u> <ul style="list-style-type: none">Follow Up of recommendations from the March 2019 report	

High Priority Recommendations

There are no high priority recommendations to report.



Business Continuity and Disaster Recovery – Follow-up

Executive Summary

Department: Strategy & Resources	Overall Opinion: Limited Assurance	Direction of Travel: Some improvements have been  identified.
Previous review: Business Continuity & Disaster Recovery Audit 2018/19 Business Continuity & Disaster Recovery Implications for IT – Sept 2013	<u>Scope and Approach:</u> We have reviewed the recommendations that were agreed within the 2018/19 Business Continuity Audit in order to assess the level of implementation.	

High Priority Recommendations

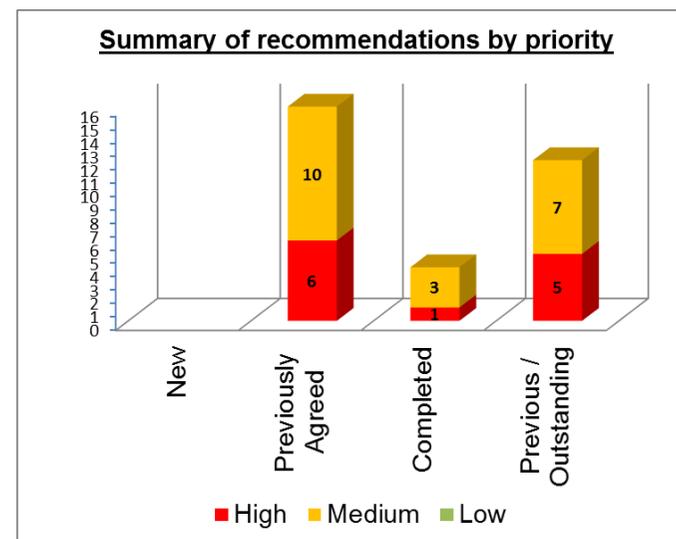
- 2018-19 R3 IT should be invited to attend the DEPLG, with new threats and opportunities for improving resilience being referred to the Senior Resilience Group for action.
- 2018-19 R7 CLT should be reminded of the need for all City Council service areas and subsidiaries to complete BCP plans and submit them to Emergency Planning.

Once complete CLT should determine the order in which IT Services should restore services in order that they can put appropriate measures and strategies in place to ensure recovery efforts are effective.
- 2018-19 R8 The RPO objective for each system should be clearly stipulated in order that IT can put in place the appropriate policies and strategies in order to meet the business requirements.
- 2018-19 R9 IT should be informed of the approved RTO and RPO requirements in order that they can assess whether or not the required expectations are being met or they need to produce proposals to support service delivery.

By providing this information to IT they will be able to ensure that they can plan for systems to be restored in an appropriate sequence and allow for an investment strategy to be developed which meets the needs of the City Council
- 2018-19 R10 Departmental plans should clearly stipulate where systems are being provided by cloud based providers as this may affect the RTO and the priority in which services are provided.

In addition the externally hosted service providers may need to know the RTO requirements in order that they can plan accordingly.

Continued



2018-19 R11 Departmental plans should be quality checked to ensure that data recorded is accurate and up to date.

2018-19 R16 Policies and strategies should be developed to aid the testing and evaluation of plans.

In addition the strategies and policies should also encompass IT and the testing of disaster recovery plans so that they are co-ordinated.

Treasury Management

Executive Summary

<p>Department: Strategy & Resources</p> <p>Previous review: Treasury Management 2018/19 Treasury Management 2017/18</p>	<p>Overall Opinion: Significant Assurance </p>	<p>Direction of Travel: No material change </p>
<p><u>Scope and Approach:</u> This review considered the following aspects of the system:</p> <ul style="list-style-type: none">❖ Treasury Management complies with the legislation and CIPFA Code of practice to include borrowing and lending activities❖ The existence of an agreed Treasury Management strategy that follows CIPFA Treasury management code❖ A review of current processes to ensure the Treasury Management strategy is followed❖ A review of Treasury Management activities to ensure they are correctly recorded in the accounts❖ A review of the Investment Strategy including debt repayment❖ A review of prudential indicators and limits❖ A review of controls in place to ensure that investment opportunities are appropriately identified and a sound authorisation process is applied.❖ The existence and coverage of fidelity guarantees for all appropriate staff.		
<p>High Priority Recommendations</p> <p>No Recommendations Outstanding</p>		

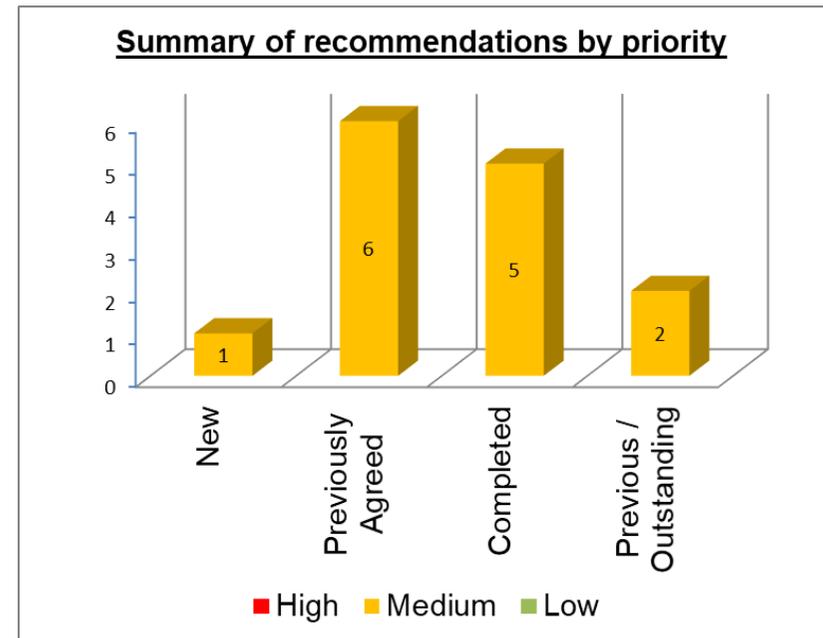
Budget Monitoring

Executive Summary

Department: Strategy & Resources, Finance	Overall Opinion: Significant Assurance 	Direction of Travel: 
Previous review: Budget Monitoring 2018/19	<u>Scope and Approach:</u> <ul style="list-style-type: none">❖ Budget approval from Full Council❖ Loading of the approved budget onto Oracle❖ Budget monitoring process❖ Sample testing of virements for compliance with Financial Regulations❖ Follow up of previous recommendations	

High Priority Recommendations

No high recommendations have been made.



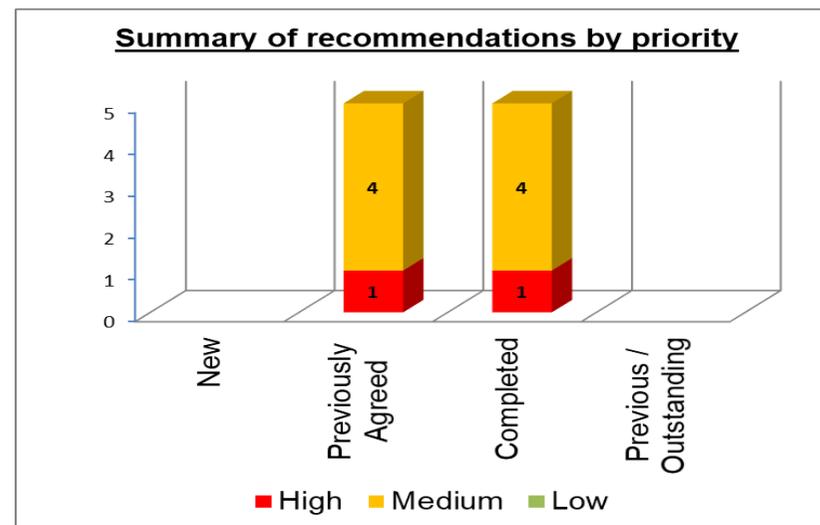
Income and Debt Collection - follow-up Cemeteries

Executive Summary

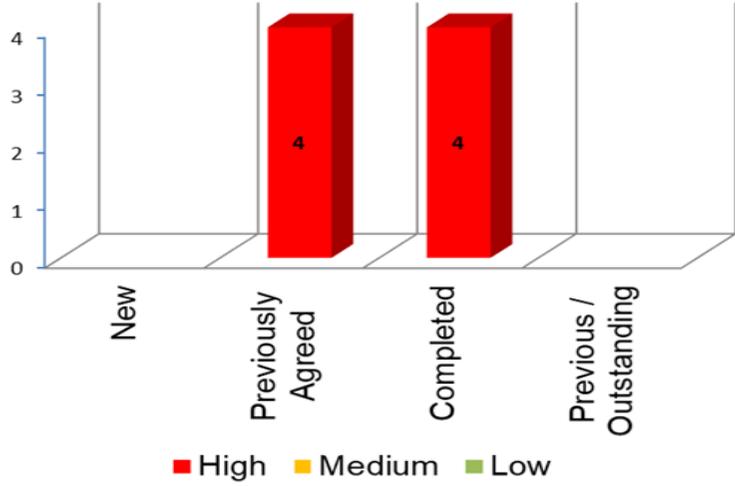
Organisation: Nottingham City Council Directorate: Neighbourhood Services Previous reviews: Income & Debt Collection 18/19	Overall Opinion: Significant Assurance 	Direction of Travel: Improving 
	<u>Scope and Approach:</u> The scope was limited to a review of recommendations from the previous report	

Outstanding High Priority Recommendations.

There are no outstanding priority recommendations.



Executive Summary

<p>Department : Sports, Culture & Parks</p> <p>Previous reviews: None.</p>	<p>Overall Opinion:</p> <p>Significant Assurance</p> 	<p>Direction of Travel:</p> <p>Improving</p> 																				
<p><u>Scope and Approach:</u></p> <p>The scope was limited to a review of recommendations from the previous report</p>																						
<p>Outstanding High Priority Recommendations:</p> <p>There are no high priority recommendations outstanding.</p> <div data-bbox="1207 488 2092 1066"><p>Summary of recommendations by priority</p><table border="1"><thead><tr><th>Category</th><th>High</th><th>Medium</th><th>Low</th></tr></thead><tbody><tr><td>New</td><td>0</td><td>0</td><td>0</td></tr><tr><td>Previously Agreed</td><td>4</td><td>0</td><td>0</td></tr><tr><td>Completed</td><td>4</td><td>0</td><td>0</td></tr><tr><td>Previous / Outstanding</td><td>0</td><td>0</td><td>0</td></tr></tbody></table></div>			Category	High	Medium	Low	New	0	0	0	Previously Agreed	4	0	0	Completed	4	0	0	Previous / Outstanding	0	0	0
Category	High	Medium	Low																			
New	0	0	0																			
Previously Agreed	4	0	0																			
Completed	4	0	0																			
Previous / Outstanding	0	0	0																			

Income and Debt Collection - follow-up - Markets

Executive Summary

Organisation: Nottingham City Council
Directorate: Sports, Culture and Parks

Overall Opinion:

Limited Assurance



Direction of Travel:

Improving



Previous reviews: None

Scope and Approach:

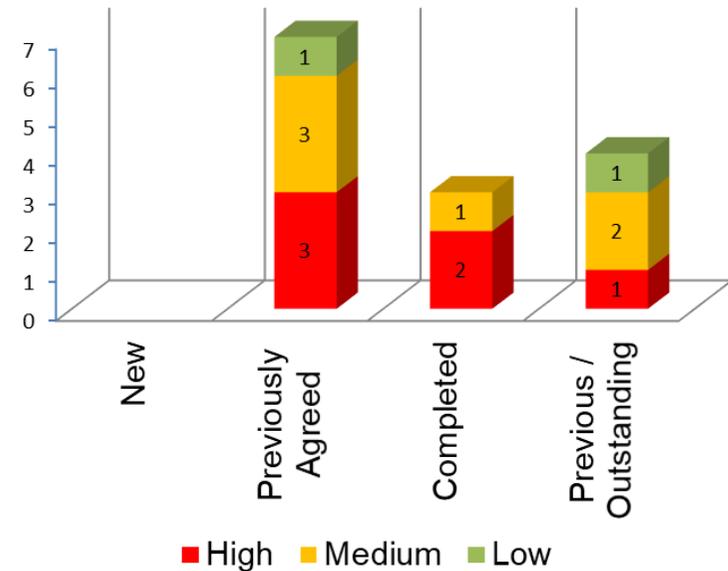
The scope was limited to a review of recommendations from the previous report

Outstanding High Priority Recommendations

R3. An exercise should be undertaken to establish the value of the overcharges.

Refunds should be given where possible.

Summary of recommendations by priority



PCI Compliance

Executive Summary

<p>Department: Strategy and Resources – Strategic Finance</p>	<p>Overall Opinion:</p> <p>Significant Assurance </p>	<p>Direction of Travel:</p> <p>There are some signs of improvement, but there are issues within the governance arrangements which need to be addressed </p>
<p>Previous review:</p> <p>PCI Compliance 2015-16</p>	<p><u>Scope and Approach:</u> This review was a follow-up of the previous review undertaken during 2015-16</p>	

High Priority Recommendations-

- 2015/16 R2 A firm proposal and business case should be developed to replace the existing arrangements with a more secure means of accepting payments over the telephone.
- 2015/16 R3 A formal policy should be communicated to all customer-facing colleagues who may receive payments via the telephone.
- In addition, where this function is undertaken by external organisations, who currently use NCC's facilities, then clauses should be included within the contracts specifying the penalties for breaching the policy.

