



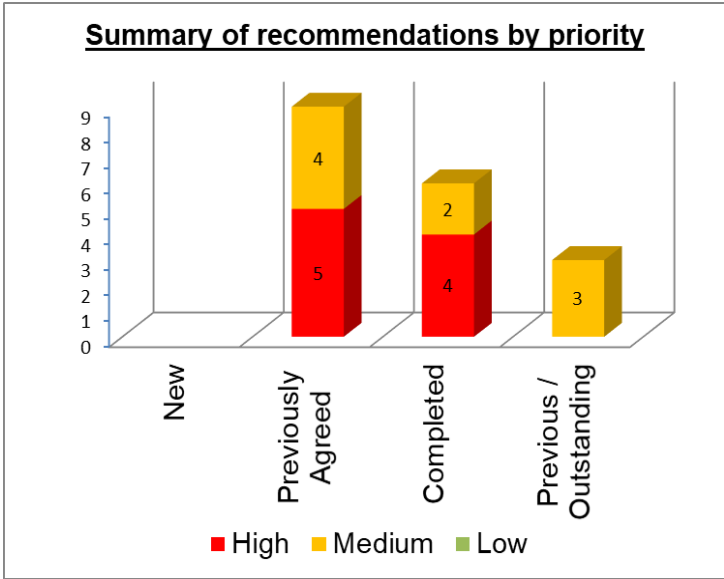
Selective Licensing – Follow-up

Executive Summary

<p>Organisation: Nottingham City Council Directorate: Commercial and Operations</p>	<p>Overall Opinion: Moderate </p>	<p>Direction of Travel: </p>
<p>Previous review: Selective Licensing 2018/19</p>	<p><u>Scope and Approach:</u> Follow up of the recommendations made in the 2018/19 report</p>	



High Priority Recommendations

There are no high priority recommendations outstanding



Gifts & Hospitality – Interim Final Report

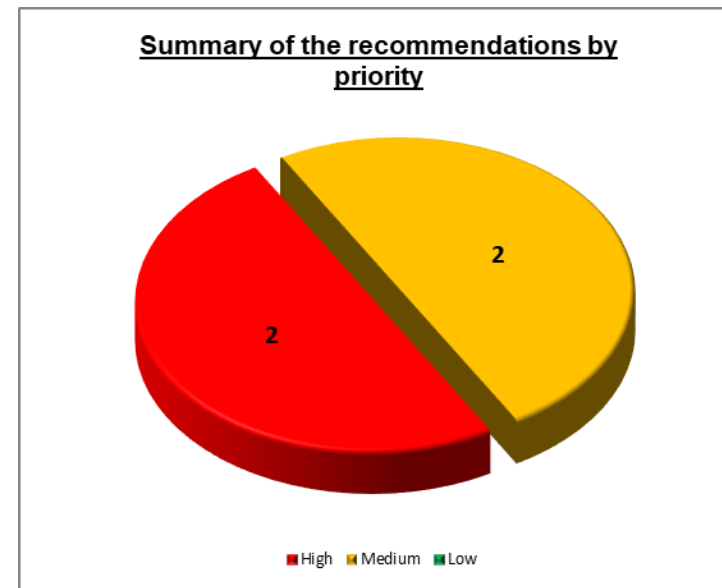
Executive Summary

Department: Commercial & Operations	Overall Opinion: Limited Assurance 	Direction of Travel: 
Previous review: 22 nd September 2017	Scope and Approach: This review considered the following in Commercial & Operations: <ul style="list-style-type: none">• Awareness of the Code of Conduct for Employees and its requirements.• Completion of the required forms for declaring gifts and hospitality and declaration of interests.• Monitoring arrangements to ensure that the code is complied with.	

High Priority Recommendations



2019/20 R1 The G&H guidance should be reviewed and refreshed to ensure it is clear and in line with The Code.

2019/20 R4 An annual review of interests declared and G&H received during the year should be instituted by senior management.



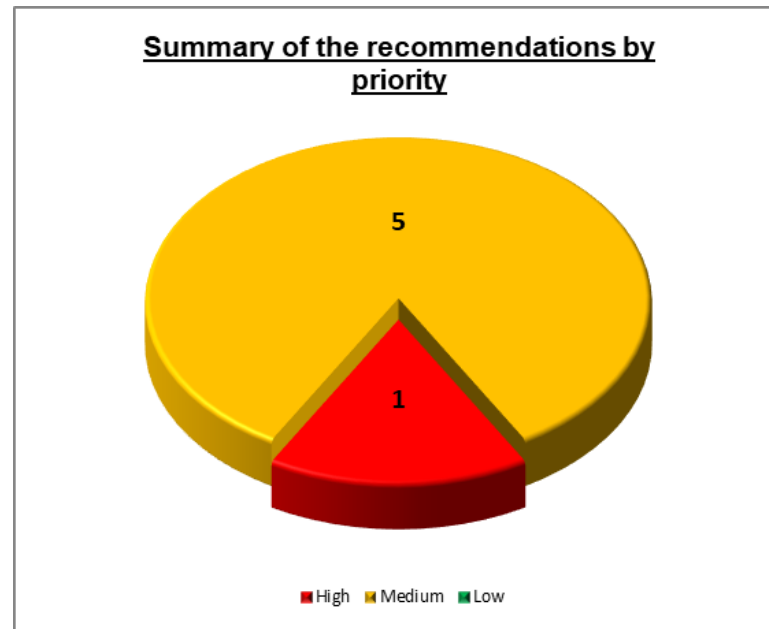
Corporate Maintenance

Executive Summary

Department: Neighbourhood Services, Strategic Assets & Property	Overall Opinion: Significant Assurance 	Direction of Travel: 
Previous review: Repairs & Maintenance Follow Up July 2017	<u>Scope and Approach:</u> <ul style="list-style-type: none">• Procurement of contractors• Service Asset Management Plans and Forward Maintenance Plan• Condition Surveys• Testing of sample of repair and maintenance jobs• Reporting	



High Priority Recommendations

2019/20 R2 Senior management should consider the level of service required to provide VFM and the consequences if these are not met.



Traffic Capital Projects Follow-Up

Executive Summary

<p>Department: Commercial & Operations</p> <p>Previous review: April 2019</p>	<p>Overall Opinion: Limited Assurance </p>	<p>Direction of Travel: Planned improvements have not been embedded </p>
<p><u>Scope and Approach:</u> This review considered whether the processes outlined in the previous audit follow-up report had been embedded</p> <ul style="list-style-type: none"> Traffic capital projects 		

High Priority Recommendations

2020-21 R1 The Head of Traffic should set out steps to resolve the issue of trust and improve transparency and effectiveness

2017-18 R3 Standardisation and transparency of capital estimates should be defined and followed. 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

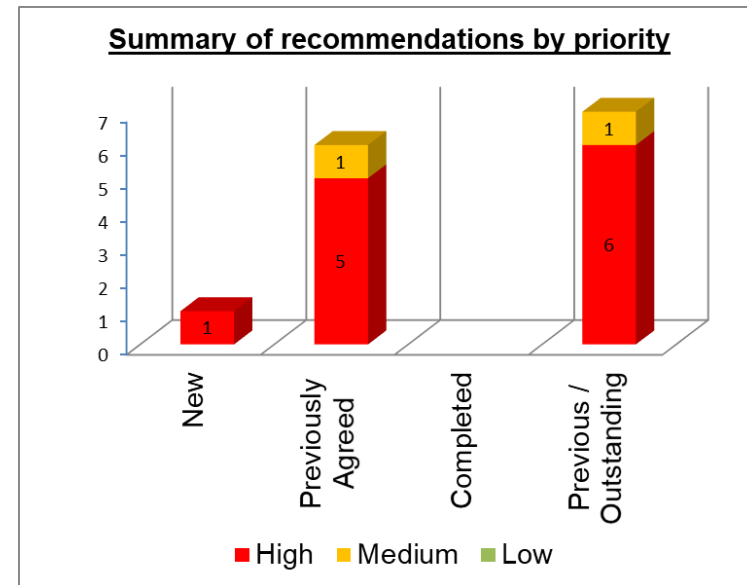
2017-18 R7 Reporting requirements and responsibilities should be determined and followed.

2017-18 R8 A process of quality checks should be embedded into the Traffic and Safety project management.

2017-18 R9-12

- [R9]Project Managers should receive training on the use of Oracle Project Module. This should enable them to track the expenditures effectively and to act accordingly when required.

- [R10]Project Managers should be aware of the charges made against their codes.





Continued

- [R11]Project Managers should be aware of the total spend on their projects. They should take full accountability for the projects managed.
- [R12]Traffic and Safety should develop better ways of audit trail on Oracle to ensure that capital codes can be verified with the revenue codes and to ensure that the total declared cost can be verified with the capital codes. There should be a clear link on Oracle between the capital and revenue codes. Budget monitoring processes should be established and followed by all Project Managers.

Public Transport – Follow-Up

Executive Summary

Directorate: Development & Growth	Overall Opinion: Limited Assurance 	Direction of Travel: 
Previous reviews: Public Transport 2018/19, 28 September 2018	<u>Scope and Approach:</u> Follow up of the recommendations in the 2018/19 Public Transport audit report.	

High Priority Recommendations:

Tendered services:

2018/19 R2 Link services should be reviewed and a timetable created with Procurement to ensure tendering exercises take place for all routes.

Concessionary Card Scheme:

2018/19 R5 The team should work to improve independent reporting and routinely use this to evaluate and monitor operator information received.

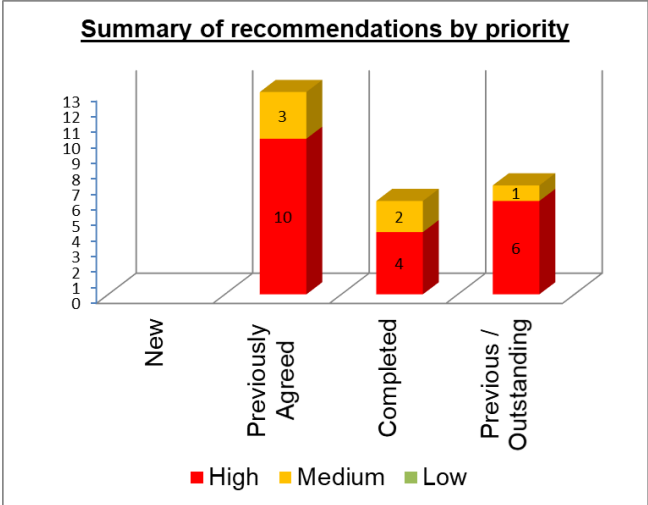
Robin Hood Scheme:

2018/19 R8 The team should work with operators to finalise the agreement as soon as possible.

2018/19 R10 Written instructions for key tasks should be created.


2018/19 R11 Additional staff should be trained to provide cover, support and review of key tasks.

2018/19 R13 An NCC risk register should be created for the scheme and reviewed and reported on a regular basis to senior management.




Transforming Cities Fund

Executive Summary

Department: Development & Growth	Overall Opinion: Significant Assurance 	Direction of Travel: N/A
Previous review: This area has not previously be audited	<u>Scope and Approach:</u> <ul style="list-style-type: none">❖ Governance❖ Resourcing❖ Reporting mechanisms❖ Delivery planning❖ Finance and budget control❖ Sources of assurance❖ Monitoring and evaluation	
High Priority Recommendations No recommendations have been made.		

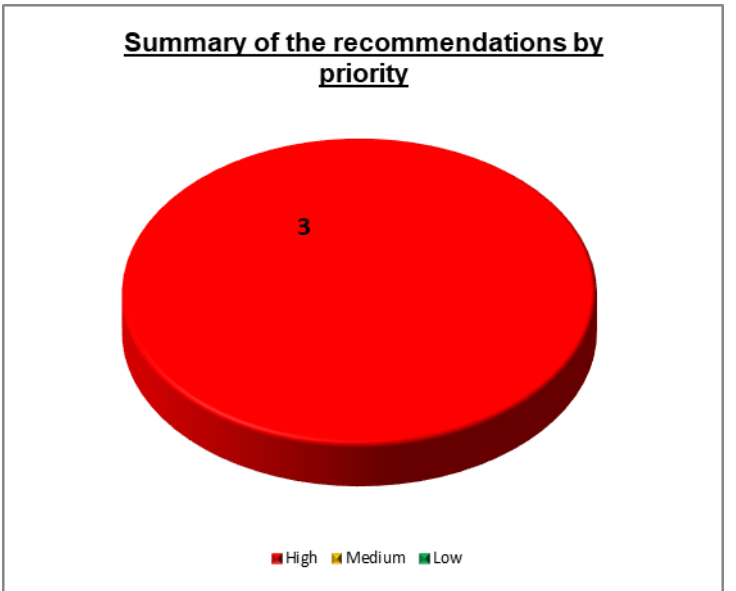
Decision Making

Executive Summary

Department: Council wide	Overall Opinion: Limited Assurance 	Direction of Travel: N/A
Previous review: N/A	<u>Scope and Approach:</u> <ul style="list-style-type: none">• Decision making process• Guidance and training available for officers• Review of a sample of decisions to ensure information and advice provided in support was accurate, clear and complete.	


2020/21 High Priority Recommendations:

- R1 A wider assessment of the decision making process should be carried out as part of the Constitution Workstream.
- R2 A quality control check should be created within the decision making process to ensure supporting information is adequate.
- R3 Training offer should be mandatory and reviewed to ensure issues identified in this report are addressed.



Sickness Management – Interim Final Report

Executive Summary

<p>Department: Strategy & Resources</p>	<p>Overall Opinion: Limited Assurance </p>	<p>Direction of Travel: N/A - No previous audit</p>
<p>Previous review: N/A</p>	<p><u>Scope and Approach:</u> This review considered the following aspects of the sickness absence management:</p> <ul style="list-style-type: none"> • communication of issued policies and procedures • absence management training and awareness • roles and responsibilities • sickness absence process • absence management monitoring and recording • organisational reporting and governance 	

High Priority Recommendations

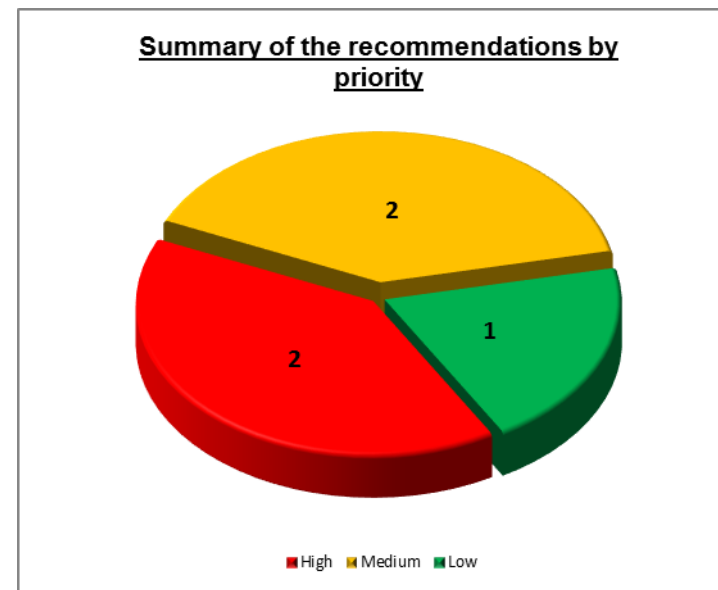
2019-20 R2 HR should obtain management information on managers' receipt of absence management training and report it to corporate management for action which HR should track. This will ensure that managers are equipped to fulfil their role in relation to management of staff absence.

2019-20 R5 HR should ensure that Sickness Absence figures are:

- collated, reported and challenged at board level
- scrutinised by Councillors, Corporate Leadership Team, Departmental Management Teams, Health and Safety meetings to identify areas for improvement .


We are aware that sickness absence has been a core element of Covid-19 dashboard to leadership – it should continue as part of post-Covid-19 resumption of BAU. In addition, an annual report on the sickness absence should be produced and discussed at CLT and Audit Committee. This should include assurance reporting on KPIs

Sickness absence data should be used in a holistic way to ensure that the Council's objectives are met.



Disciplinary Process – Interim Final Report

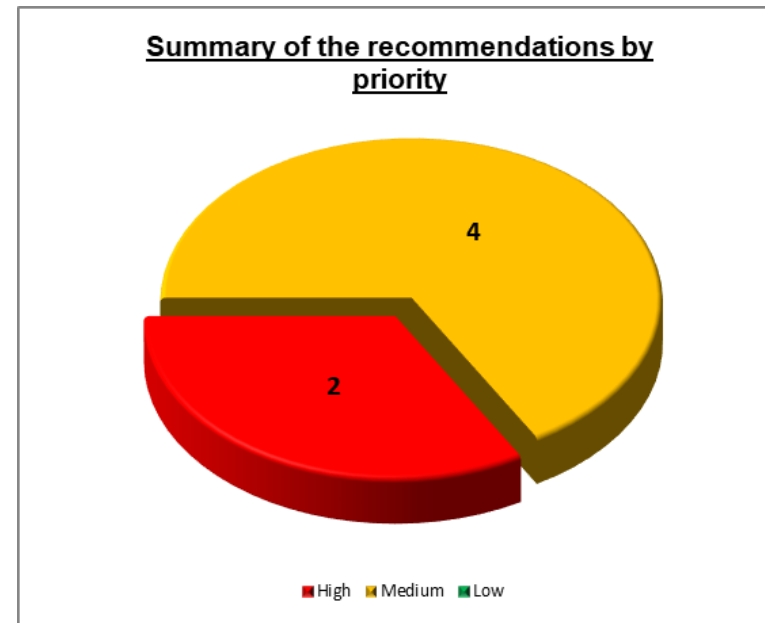
Executive Summary

Department: HR & Customer	Overall Opinion: Moderate Assurance 	Direction of Travel: N/A
Previous review: No recent reviews	<u>Scope and Approach:</u> <ul style="list-style-type: none">• Disciplinary process and documentation• Training and support• HR monitoring and quality control• Assurance framework and reporting• Analysis of key reporting data• Review of a small sample of cases	

High Priority Recommendations



2019/20 R2 HR should ensure all case files are complete and adequately organised.

2019/20 R5 HR officers should undertake a greater role in providing quality control for all aspects of their allocated cases.



ECINS Application Review

Executive Summary

Departments: Commercial and Operations and People Previous review: None	Overall Opinion: Limited Assurance 	Direction of Travel: This review has not been previously undertaken 
<u>Scope and Approach:</u> The scope of the audit will encompass the following:- <ul style="list-style-type: none">❖ Access controls to ensure that access to the system / data is appropriate❖ Reviewing data sharing arrangements are appropriate❖ Governance arrangements		

High Priority Recommendations

2020-21 R1 System ownership and governance structures should be established in order that there is clear accountability for its current and future use.

2020-21 R3 In order that all partners are aware of their responsibilities a formally signed and an up to date version of the ISA should be obtained.

2020-21 R4 The City Council should nominate a SPOC to ensure compliance with the ISA in order that the terms and conditions of the ISA are complied with.

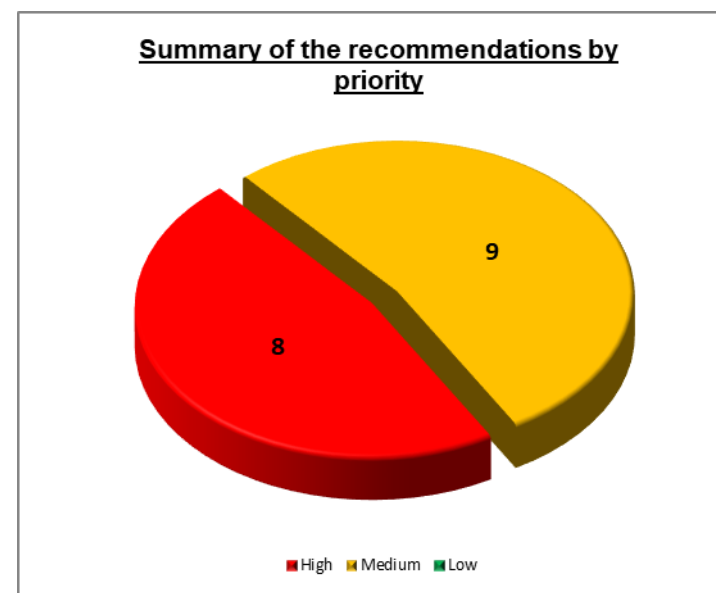
2020-21 R11 Team Admin accounts should be subjected to periodic review.

2020-21 R13 The status of these two users should be determined and where appropriate there access should be terminated.

2020-21 R14 All user accounts should be reviewed annually to ensure that the user based meets the operational requirements



2020-21 R15 The system owner should receive assurance from the Team Admins that the ECINS user reports have been reviewed and action taken where dormant accounts have been identified.

2020-21 R16 Heads of Service should follow up the outstanding training to ensure all colleagues complete the appropriate training.



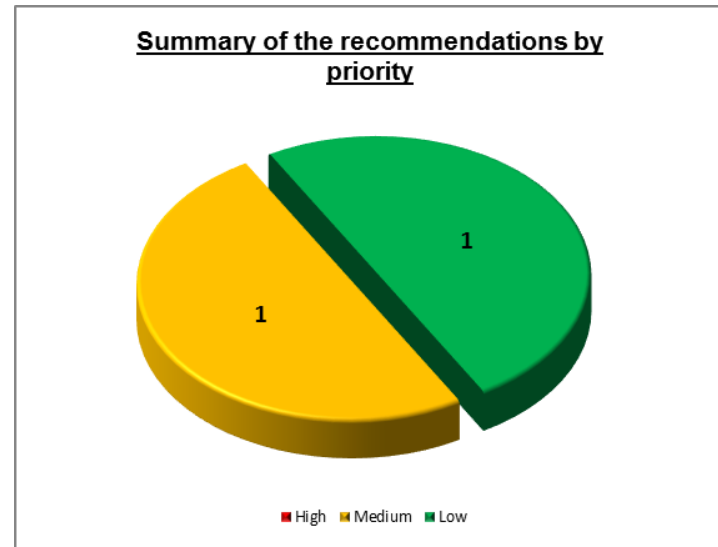
IT Service Desk - Interim Final Report

Executive Summary

Department: Strategy and Resources – Strategic & Policy	Overall Opinion: Significant Assurance 	Direction of Travel: This is the first review within this area 
Previous review:	<u>Scope and Approach:</u> The scope of the audit will involve the review of the following:- <ul style="list-style-type: none">❖ The performance reporting and governance arrangements❖ Analysis of Service Desk data to validate the performance data	



High Priority Recommendations-

There are no high priority recommendations



Cloud-based Applications – Interim Final Report

Executive Summary

<p>Department: Strategy and Resources</p> <p>Previous review: Non</p>	<p>Overall Opinion:</p> <p>Moderate Assurance </p>	<p>Direction of Travel:</p> <p>This area has not been previously been reviewed. </p>
<p><u>Scope and Approach:</u> This review considered the use of cloud-based services across the council to ensure that the information security and the associated governance risks were being addressed.</p>		

High Priority Recommendations

2019-20 R1 The council should have clear policies and processes that govern the on-going investment and management of IT applications.

The policies and procedures should include:

- 1) An up to date IT Strategy and
- 2) An IT investment plan, which takes into account the principles of Cloud Smart and the lifecycle of the current applications.

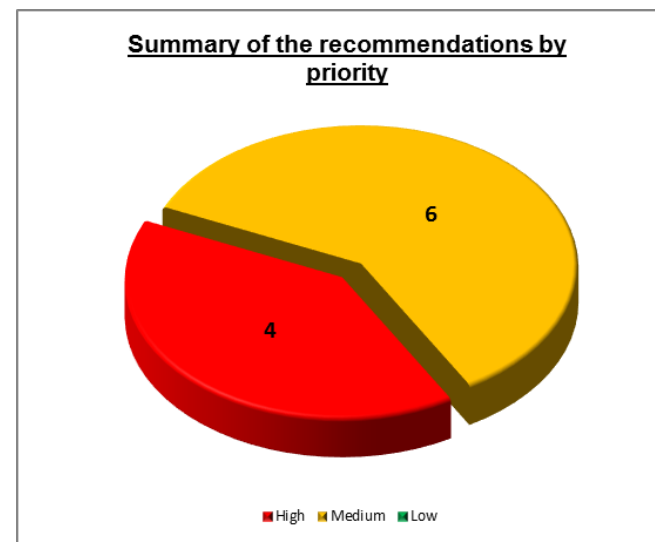
2019-20 R5 A comprehensive asset register should be compiled to ensure that there is a clear accountability for all the assets owned and managed by the City Council.

The register should include all applications, their owners, location and level of residual risk.

In addition, the register should be linked to the completed DPIA's, ISRA's and contracts register in order that a complete record is available and appropriate assurances provided to management.



2019-20 R7 IT costs should be reviewed and where found to have been incorrectly allocated, corrected to ensure that the Council's financial records are accurate and complete.

2019-20 R8 Budget holders should be instructed as to the correct codes to be used when procuring IT applications and renewing licence agreements.



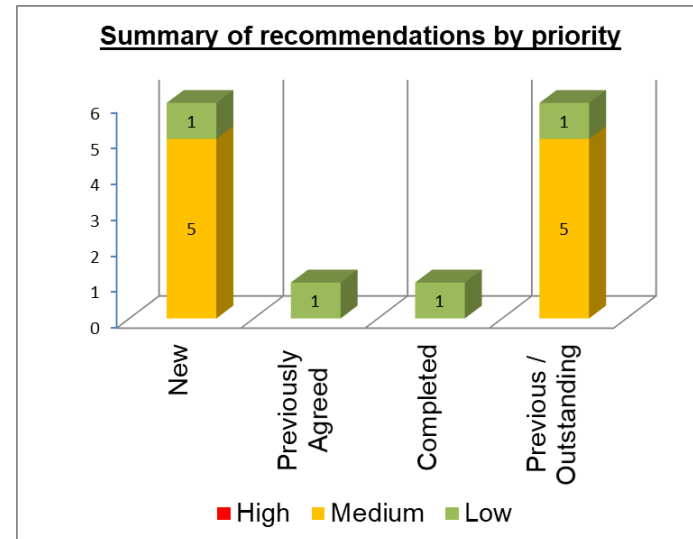
Council Tax - Interim Final Report

Executive Summary

<p>Department: Strategy and Resources</p> <p>Previous review: May 2019</p>	<p>Overall Opinion:</p> <p>Significant Assurance </p>	<p>Direction of Travel:</p> <p>No Change </p>
<p><u>Scope and Approach:</u> This review considered the following aspects:</p> <ul style="list-style-type: none"> • The 2018-19 close-down process (including write-offs), • Transfer of balances between old & new year • Opening debit for 2019-20. • Review of the timetable for reviewing discounts and exemptions. • Testing of discretionary and top up reliefs approved for NNDR. • Review of in year write-offs • Reconciliation of CTax and NNDR to cash receipting and to the ledger • NRB contract management 		



High Priority Recommendations

There are no High Priority Recommendations



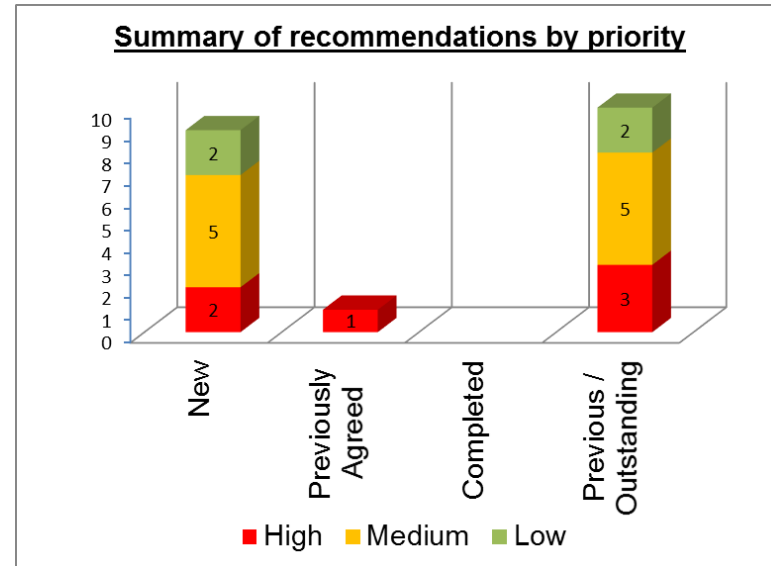
Business Rates

Executive Summary

<p>Department: Strategy and Resources</p> <p>Previous reviews: June 2019</p>	<p>Overall Opinion: Limited Assurance </p>	<p>Direction of Travel: </p>
<p><u>Scope and Approach:</u> This review considered the following aspects:</p> <ul style="list-style-type: none"> • The 2018-19 close-down process (including write-offs), • Transfer of balances between old & new year • Opening debit for 2019-20. • Review the timetable for reviewing discounts and exemptions. • Test Discretionary and Top up reliefs approved for NNDR. • Review of in year write-offs • Reconciliation of CTax and NNDR to cash receipting and to the ledger • The effectiveness of NNDR property inspections taking into account the potential for increases in income. 		


High Priority Recommendations

- 2019-20 R1 The Business Rates team should be adequately resourced to enable the Council to maximise Business Rates income
- 2019-20 R2 An approved Policy should be introduced which should be used to determine all Discretionary Relief awards
- 2016-17 R1 Management should install and promote a rigorous and robust regime over the inspection process to enable the Council to benefit from increased income as highlighted by the CCFT investigations.



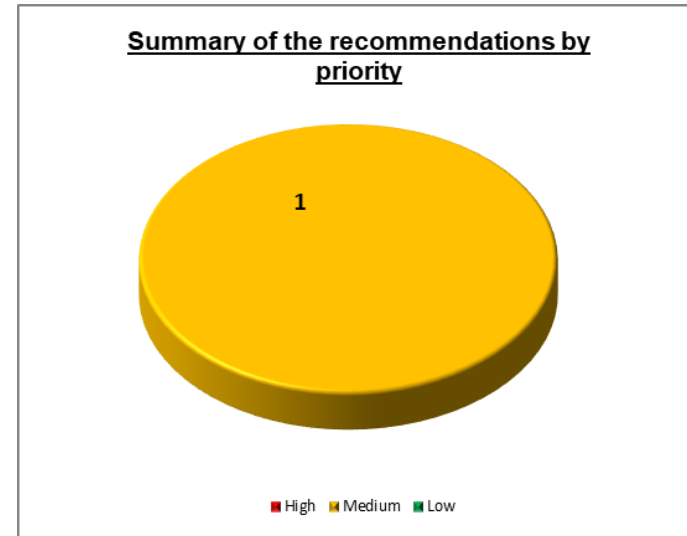
Payroll and Terms & Conditions

Executive Summary

Department: Resources	Overall Opinion: Significant Assurance 	Direction of Travel: No Change
Previous review: Annual Review	<u>Scope and Approach:</u> This review considered the following aspects: <ul style="list-style-type: none">• Review policies and written guidance• Review transfer of staff to new grading structure• Review calculation of payment protection and its continual monitoring• Review business case and authorisation for ad-hoc and market supplement payments• Review of overtime and adherence to new overtime rates• Inclusion of findings from the 2019-20 EMSS Payroll Audit	



High Priority Recommendations

No high priority recommendations



Capital Programme

Executive Summary

Department: Strategy & Resources	Overall Opinion: Moderate Assurance 	Direction of Travel: Improving 
Previous review: June 2019	The scope of the review covered the following:- <ul style="list-style-type: none"> • Follow up on previously raised recommendations • Capital Programme governance • Capital project governance 	

High Priority Recommendations

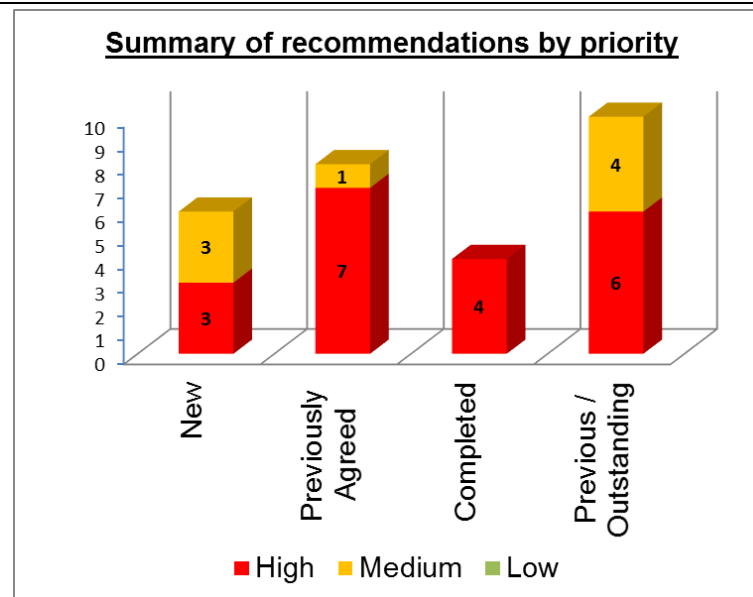
2019-20 R1 Colleagues should take stock of the impact of Covid-19 on NCC's Capital Programme and priorities and determine how this affects both the resources available for current and future capital decision, including consideration of whether to stop or reprioritise projects or programmes.

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.



Continued

- 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

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...


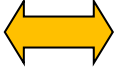
2017/18 R2 Project Managers should regularly review their transactions and the total spend on the projects they manage. The Capital Team should review the process for reporting on capital spend against the programme at project level financial status and scheme progress. Failure to forecast or monitor 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)

NCC Performance Management

Executive Summary

<p>Department: Strategy & Resources</p>	<p>Overall Opinion: Moderate Assurance </p>	<p>Direction of Travel: No change </p>
<p>Previous review: April 2019</p>	<p><u>Scope and Approach:</u> This review considered the following aspects of Performance Management:</p> <ul style="list-style-type: none"> • Specification of Corporate Plan and links to targets, actions, definitions, baselines and milestones, accountability and responsibility • Arrangements for reporting progress on the Corporate Plan 	

High Priority Recommendations

R3 The Council Plan and PMF should be reconsidered to reflect the fundamental changes to priorities and resources arising from the Covid-19 emergency.

