

INTERNAL AUDIT FOLLOW UP OF RECOMMENDATIONS REPORT

Northampton Borough Council

February 2020

IDEAS | PEOPLE | TRUST

BDO

Summary

2018/19

	Total Recs				To follow up	Complete		In progress		Overdue		Removed		Not Due		% Complete
		H	M	L		H	M	H	M	H	M	H	M			
Temp Accom.	9	3	6		9		1	3	5							11
Major Cap. Projects	8	1	7		7		5					1	2			100
People	11	7	4		11		4	3		3	1					63
Building Control	7		7		6			6					1			100
Procurement	7	2	5		5		2	2		2			1			71
Digital Strategy	3		3		1			3								100
Housing Rents	3		3		3					3						0
Cash Handling	6	3	3		6		2	3				1				100
Senior Mgmt. Restructure	10		10		0			9					1			100
Member-Officer	12		12		10			2			10					17
	76	16	60		58		8	34	3	5	3	16	2	5		55

2019/20

	Total Recs				To follow up	Complete		In progress		Overdue		Removed		Not Due		% Complete
		H	M	L		H	M	H	M	H	M	H	M			
Planning & S106	2		2		2			1		1						50
Enterprise Zone	7		7		7			7								100
Contract Mgmt.	1		1		1				1							0
GDPR	2	1	1		2			1	1							50
Health & Safety	6	2	4		6		2	4								100
	18	3	15		18		2	13	1	2						84

Summary

FOLLOW UP GOING FORWARD - BDO RECOMMENDATIONS

Following the issue of reports, all due high and medium recommendations will be followed up within this report.

RECOMMENDATIONS

- 76 recommendations are due for follow-up with recommendations due prior to the end of **January 2020**
- Previous recommendations may simply have a revised date that is post this Committee and therefore, will be picked up at the next Committee

Of the 76 recommendations:

- 10 High and 33 Medium Recommendations were completed and 5 recommendations have been removed, eg because superseded or the Council accept the risk
- Seven High are incomplete. Significant progress has been made against these recommendations and the due dates have been revised to ensure they are followed up at the next Audit Committee
- 12 Medium Recommendations are incomplete. Member-Officer Protocols recommendations have been issued with their 3rd revised due dates.

Follow up Process

As part of the follow-up process we issued all recommendations due for implementation on or before December 2019 on 17 October 2019. Recommendations due were sent to all responsible officers and the corresponding heads of service. We gave responsible officers 6 weeks to respond. We subsequently chased officers throughout November 2019.

We are required to escalate non responses and/or recommendations with several revised due dates to the Corporate Management Board (CMB). We have escalated all incomplete responses to the CMB.

For all incomplete recommendations, we will:

1. Continue to emphasise to staff to be realistic about the implementation dates when completing their management responses at the completion stage of each internal audit review
 2. Issue the recommendations tracker to all the relevant Heads of services on a monthly basis from the December audit committee onwards
 3. Issue reminder emails 6 weeks prior to the follow up review to ensure timely completion of each recommendation.
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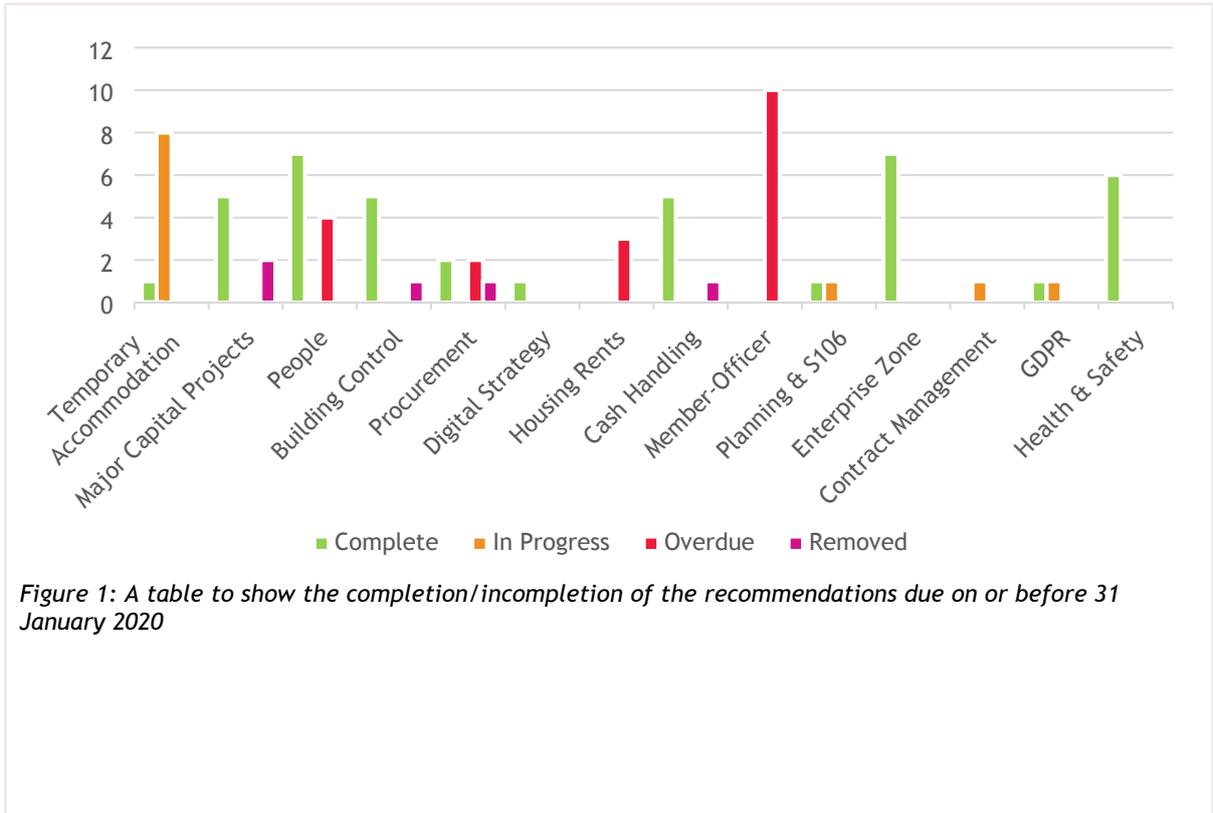


Figure 1: A table to show the completion/incompletion of the recommendations due on or before 31 January 2020

Recommendations: Complete

Audit	Recommendation made	Priority Level	Manager Responsible	Due Date	Current Progress
2018/19. Temporary Accommodation	Officers should be reminded by email that a senior officer must sign off the file before an applicant can be placed in accommodation	M	Housing Advice & Options Manager	31/10/2019	<p>Council Comments: Housing Options and Advice Manager sent an email reminding all the team leaders and managers that any further placement to TA needs to be authorised by the Housing Options and Advice Manager and in their absence by assessment Team leaders (until new Homeless Reduction Manager is in place).</p> <p>IA Comments: We have received a copy of the email sent by the Housing Options and Advice Manager and are satisfied that the recommendation is complete.</p>
2018/19. Major Capital Projects	The Museums Project Manager should include the date risks are added to the risk register, risk owners and mitigating controls currently in place for all risks	M	Economic Growth & Regeneration Manager	30/06/2019 30/09/2019 30/11/2019	<p>Council Comments: Mitigating controls and the dates that the risks were first become aware of have been included within a new template for the NMAG risk register.</p> <p>IA Comments: The new risk register contains satisfactory information to give stronger awareness of risks and mitigating controls.</p>
2018/19. Major Capital Projects	All Project Managers should be reminded via email to produce monthly Highlight Reports	M	Economic Growth & Regeneration Manager	30/06/2019 30/09/2019 30/11/2019	<p>Council Comments: Project managers have been reminded by email to send the Highlight reports to the Economic Growth & Regeneration Manager. A monthly reminder has been added into their calendar to send the report to them.</p> <p>IA Comments: Use of monthly calendar and reminder email for managers to send their Highlight Report to Economic Growth & Regeneration Manager is sufficient.</p>
2018/19. Major Capital Projects	The Corporate Management Report should contain greater detail of the project spend against forecast that is similar in detail to the Highlight Reports	M	Economic Growth & Regeneration Manager	30/06/2019 30/09/2019 30/11/2019	<p>Council Comments: CMB now receive a bi-monthly strategic register with updates on projects from across the organisation, including the Regeneration team. These contain</p>

					<p>details on the ongoing projects and dates of completion, any issues, etc. This is in addition to the existing Project Management report.</p> <p>IA Comments: This is sufficient for the completion of the recommendation. CMB now receive better levels of information.</p>
2018/19. Major Capital Projects	The finance reports for the Museum and Delapré Abbey projects should include actual vs budget spending on a line by line basis to provide greater clarity on the cause of the expenditure variance	M	Economic Growth & Regeneration Manager	30/06/2019 30/09/2019 30/11/2019	<p>Council Comments: The Project Manager maintains a detailed breakdown of the budget, contract sums, actual spend and remaining spend. This is reconciled monthly to Agresso, supported by the accountant assigned to the project. Notes are also captured on the spreadsheet and this includes actual and potential variances and the reasons for this.</p> <p>IA Comments: The recommendation has been implemented, the reports showed strong levels of detail.</p>
2018/19. Major Capital Projects	Spending to date should be included in the finance reports for the Museum project.	M	Economic Growth & Regeneration Manager	30/06/2019 30/09/2019 30/11/2019	<p>Council Comments: Spend to date information is included in the highlight report with these figures supported by the budget spreadsheet</p> <p>IA Comments: Information is presented in several reports and presented to various layers of management.</p>
2018/19. People	Training should be held for Tier 1, Tier 2 and Tier 3 staff to ensure that they are adequately prepared on how to conduct and review an appraisal	H	HR Manager	30/09/2019 31/10/2019	<p>Council Comments: There are guidance notes on the intranet on how to complete appraisals. HR provide staff with any 1:1 guidance that may be required. Due to unitary, an appraisal process proposal will be put to CMB for 20/21 and specific training for managers on the process will be implemented early 2020 based on documents that have been refreshed following the refresh of the Corporate Plan.</p> <p>IA Comments: Managers have been provided with sufficient levels of documentation on the intranet to support effective appraisals and the planned training following the corporate plan refresh will embed the process further.</p>

<p>2018/19. People</p>	<p>Monitoring should be put in place to ensure all staff receive an appraisal</p>	<p>H</p>	<p>HR Manager</p>	<p>30/09/2019 31/10/2019</p>	<p>Council Comments: The staff appraisal cycle is almost complete and CMB are in the process of reviewing all of the documentation to ensure that there are no exceptions. As part of this process HR had been providing status reports to the Chief Executive so that he was aware of the progress being made</p> <p>IA Comments: We reviewed the CMB minutes on 09/11/2019 and were satisfied that this was monitored in CMB with adequate updates.</p>
<p>2018/19. People</p>	<p>The Council should establish a central policy for succession planning. This should include a timetable and criteria for the handover of information prior to the departure of the leaving officer</p>	<p>H</p>	<p>Organisational Development Manager</p>	<p>30/09/2019 31/10/2019</p>	<p>Council Comments: Learning & Development Strategy was approved on 24th October by the Chief Executive. The strategy includes succession planning. While a formal policy is not going to be adopted for NBC, but will be for Unitary, informal procedures are taking place such as Deputy Heads of Service being appointed for CMB attendance.</p> <p>IA Comments: We were satisfied that Learning & Development Strategy shows commitment to improving staff skillsets and appointing Deputy Heads of Service supports effective succession planning.</p>
<p>2018/19. People</p>	<p>The Council should develop a policy to identify key posts that are vulnerable to turnover. This should include a list of job roles so succession plans can be created for these posts. This should be shared between CMB</p>	<p>H</p>	<p>Organisational Development Manager</p>	<p>30/09/2019 31/10/2019</p>	<p>Council Comments: A Learning & Development Strategy was approved by the Chief Executive which includes succession planning for key posts in the organisation.</p> <p>IA Comments: We were satisfied that adequate provisions were put in place for succession planning, particularly through establishing Deputy Heads of Service.</p>
<p>2018/19. People</p>	<p>A talent management plan should be developed to focus on retention of good performers. This should use a combination of the performance appraisal ratings and CMB knowledge of their best performing staff to</p>	<p>M</p>	<p>HR Manager</p>	<p>30/09/2019 31/10/2019</p>	<p>Council Comments: The approved Learning & Development Strategy includes succession planning. Talent management will be addressed as part of the above process. Two officers have been given the opportunity to attend the national District Councils Network</p>

	produce a list of the best performers for the transition into Unitary				programme. This evidences that senior management are aware of the 'talent' within the organisation. IA Comments: We were satisfied that there have been initiatives put in place to recognise the talent within and develop this through the Learning & Development Strategy.
2018/19. People	Each Head of Service should promote monthly recognition of good performers via a 'star performer' mechanism	M	HR Manager	30/09/2019	Council Comments: There are already good performer awards within the customer facing services. The annual Customer Service awards encompass the back-office support service and individuals are nominated by colleagues for various categories. The awards were chosen in October with presentations in December for all service and support. There is also a 'random acts of kindness' that is promoted in the same week to identify people that have assisted colleagues in a positive way. IA Comments: We were satisfied that a number of internal recognition awards have been implemented.
2018/19. People	An Exit Interview Policy should be established to include a distinct formal process to conducting exit surveys	M	Governance Manager	30/09/2019	Council Comments: An Exit Interview Policy was approved at the Policy Review Group on 09/10/2019 and is now in place. IA Comments: The implementation of the Exit Interview Policy has provided guidance and a process for undertaking exit interviews.
2018/19. Building Control	Building Control ensure that agreed competency training (a) is undertaken by staff and documented on a schedule for tracking and (b) is independently spot checked or included as an agenda item for monitoring purposes on the Planning Service management meetings which can be carried out on a quarterly basis	M	Building Control Manager/ Head of Planning	30/06/2019 30/09/2019 31/10/2019	Council Comments: A schedule for competency training has been developed and monitors the completed and required training for the Building Control team. This will form part of the appraisal process. IA Comments: The schedule has been implemented as a reminder of when Building Control team need to refresh their skills.
2018/19. Building	Building Control and the Planning Service staff	M	Building Control	30/06/2019 30/09/2019	Council Comments: Training records were last updated

Control	ensure that evidence for training is obtained and filed		Manager/ Head of Planning	31/10/2019	<p>on 05/11/2019 and details of what accreditations the team have are managed by the Project Support Officer.</p> <p>IA Comments: We reviewed the training records sheet and were satisfied that it was adequately detailed and had been updated recently.</p>
2018/19. Building Control	Building Control Officers ensure that sufficient detail relating to site visit reports is recorded on MasterGov that facilitates a quick assessment of the status of an application and result of the visit	M	Building Control Manager/ Head of Planning	30/06/2019 30/09/2019 31/10/2019	<p>Council Comments: On a weekly basis the Building Control Manager reviews an 'inspections not complete' report. A sample of applications are selected and reviewed on MasterGov to ensure that all pertinent details have been captured including site visits and the outcome of these. This enables the Manager to not only monitor the work and performance of his surveyors but also the registration team. Additionally a process has been introduced so that every 4 months the Building Control selects a sample of applications and again reviews MasterGov to ensure that the records are accurate and have been dealt with timely. Comments are captured for each application reviewed along with any action required.</p> <p>IA Comments: We reviewed the report for inspections between 1 April 2019-31 July 2019 and were satisfied that the contents were adequate.</p>
2018/19. Building Control	The Planning Registration & Support and Building Control teams ensure that all relevant fields and events in MasterGov are completed and selected when completing building regulations applications or requests.	M	Building Control Manager/ Head of Planning	30/06/2019 30/09/2019 31/10/2019	<p>Council Comments: Monitoring of the completion of MasterGov application records are completed in a periodic sample check of applications by the Building Control Manager. Comments for improvement are noted and required work is given following the check.</p> <p>IA Comments: We reviewed the sample check results between April-July 2019 and were satisfied that there was adequate checking of applications and feedback on improvements.</p>
2018/19. Building Control	Building Control assess evidencing the Building Control Manager's	M	Building Control Manager/	30/06/2019 30/09/2019 31/10/2019	<p>Council Comments: Building Control manager completes a report following the sample check</p>

<p>periodic review of MasterGov case records</p>		<p>Head of Planning</p>	<p>of MasterGov applications. This includes comments for improvement for the officer that completed the file.</p> <p>IA Comments: The recommendation has been implemented. There is now evidence, which we reviewed, for the periodic review of case records.</p>
<p>2018/19. Cash Handling The Council should ensure that reconciliations are made against the Cash Box Report amount. The Parking & Bus Station Manager should send a monthly report of the amount that should have been collected from the machines to LGSS who then reconcile the bank statement against this value. Any differences should be followed up to ensure there is an adequate explanation</p>	<p>H</p>	<p>Chief Finance Officer 30/04/2019 30/09/2019 31/10/2019</p>	<p>Council Comments: The income from April to September 2019 has been reconciled by the SICO. From October 2019 the reconciliation of the cash collected by Jade will be reconciled to the parking system and to the monies banked by the Parking and Bus Station Manager with evidence maintained to support this. The Assistant Business Partner (LGSS) will provide a monthly report showing all income reconciled to the bank account to facilitate this. Since August 2019 the audit tickets are now taken to the St Johns office by Jade after the cash collection has been completed. These will be retained until the monthly reconciliation has been completed.</p> <p>IA Comments: The parking receipts have been reconciled and a process has been implemented to ensure monitoring of cash collected is consistent with the audit tickets produced by the parking machines.</p>
<p>2018/19. Cash Handling There should be a reconciliation between the Cash Box Report and bank statements for the car parking account undertaken by the Council as far back as 2015</p>	<p>H</p>	<p>Chief Finance Officer 30/04/2019 30/09/2019 31/10/2019</p>	<p>Council Comments: The SICO has undertaken a detailed reconciliation of the cash collected by Jade and has found that they use money from the multi-storey car park machines to top up some of the other cash machines that the Council own. As the audit trail information does not extend as far back as 2015 they are unable to reconcile that far back, however, they are satisfied that the reconciliation completed by the SICO has confirmed that there are no discrepancies.</p> <p>IA Comments: The reconciliation that has been completed has been adequate to understand the discrepancies between the bank account and the</p>

			Cash Box report.		
2018/19. Cash Handling	The Council should conduct an investigation into the variance and have a minuted meeting with Jade Security Services Ltd into the missing money	H	Chief Finance Officer	30/04/2019 30/09/2019 31/10/2019	<p>Council Comments: Following on from the detailed reconciliation that the Council undertook they are satisfied that there is no discrepancy between the cash collected and banked.</p> <p>IA Comments: The reconciliation has found that there has been no discrepancy and therefore a meeting is not required.</p>
2018/19. Cash Handling	The Council should create a central policy that is applicable to all areas of cash/cheque collection articulating protocols on segregating duties between collecting, counting and transporting cash/cheques. Furthermore, the policy should include provisions to ensure staff safety when transporting cash/cheques. This should be uploaded onto the Council's intranet and emailed to staff	M	Chief Finance Officer	30/04/2019 30/09/2019 30/11/2019	<p>Council Comments: An updated policy has been created following an extensive review of policies around holding and transporting cash.</p> <p>IA Comments: The policy for managing cash and the collection of cash is satisfactory to ensure the recommendation is complete and that a separation of duties is embedded into the process.</p>
2018/19. Cash Handling	The policy should include a maximum amount of cash that can be held by a service area before it should be transported to the Guildhall. This should be within the maximum amount stated on the Council's insurance policy	M	Chief Finance Officer	30/04/2019 30/09/2019 30/11/2019	<p>Council Comments: An updated policy includes a maximum cash amount that can be transported and the number of staff required to undertake the transporting.</p> <p>IA Comments: This is satisfactory for ensuring clear guidelines to staff on cash transportation and supports staff safety.</p>
2018/19. Cash Handling	The Council should remind all officers with a corporate credit card via email, with an acceptance requirement, that they should send their Purchase Card Reconciliation to the appropriate officer within 5 days	M	Chief Finance Officer	30/04/2019 30/09/2019 30/11/2019	<p>Council Comments: Credit card user guide policy is updated to ensure cardholders are aware of the requirement to complete a credit card reconciliation on a timely basis as well as creating clear guidelines on card usage.</p> <p>IA Comments: This policy update ensures that staff are aware of their responsibilities as a cardholder.</p>
2018/19.	The Council should	H	Chief Finance	30/04/2019	Council Comments:

<p>Procurement</p>	<p>remind officers by email of the importance of retaining documentation on ProContract and the locations where they should be stored</p>		<p>Officer</p>	<p>31/08/2019 31/10/2019</p>	<p>Any contracts through the e-tendering process are automatically be stored on Pro-contract.</p> <p>For any procurement outside that of Pro-Contracts, documents would be held locally by the officers. All contracts are held by legal. This has been discussed with the Legal team.</p> <p>IA Comments: We were satisfied that the Legal team have been spoken to on this matter and understand the importance of retaining documentary evidence for contracts.</p>
<p>2018/19. Procurement</p>	<p>The Section 151 Officer and Monitoring Officer should formally remind any officers if the appropriate signatories, values and dates are not completed in the correct order that they should complete the form correctly or reject the exemption request</p>	<p>M</p>	<p>Monitoring Officer & Chief Finance Officer</p>	<p>30/04/2019 31/08/2019 31/10/2019</p>	<p>Council Comments: Robust monitoring is now undertaken by the key signatories to ensure that all forms are now completed correctly. S151 Officer is returning forms where the appropriate approval has not been obtained prior to theirs.</p> <p>IA Comments: The recommendation has been implemented and the monitoring of exemptions has become more rigorous to ensure correct signatories are obtained in the correct order.</p>
<p>2018/19. Digital Strategy</p>	<p>A road map template should be established which is required to be used for digital strategy projects</p>	<p>M</p>	<p>Digital Services Manager</p>	<p>31/05/2019 30/09/2019 31/10/2019</p>	<p>Council Comments: The roadmap has been produced for digital projects with work dates identified and information on the lead project managers.</p> <p>IA Comments: The recommendation has been implemented. We reviewed the roadmap and were satisfied that there was adequate information presented.</p>
<p>2019/20 Planning Service & S106</p>	<p>The Council should remind all staff involved with managing Section 106 Agreements of the importance of retaining evidence for Section 106 expenditure. This evidence should be retained and attached to the Civica account to the corresponding Agreement</p>	<p>M</p>	<p>Head of Planning</p>	<p>30/11/2019</p>	<p>Council Comments: Staff were reminded at team meeting in September that they need to obtain and retain supporting evidence for S106s, including viability work. The records for active S106 agreements are being kept up to date, with relevant documents and actions, when submitted.</p> <p>IA Comments:</p>

					The recommendation has been implemented as staff have been made aware of their responsibilities to retain S106 spending evidence.
2019/20. Enterprise Zone	The NWEZ risk register should be updated to include the following information: <ul style="list-style-type: none"> Responsible officer for each mitigating control Completion date for the implementation of the mitigating controls Numerical-based risk matrix 	M	Economic Growth & Regeneration Manager	30/11/2019	<p>Council Comments:</p> <p>The NWEZ risk register has been updated in terms of format with a mitigating controls section, a defined responsible officer and a numerical based risk assessment.</p> <p>IA Comments:</p> <p>The recommendation has been completed. We reviewed the risk register.</p>
2019/20. Enterprise Zone	The Council should propose that the NWEZ Board document their review of each risk on the risk register and assess progress of the mitigating controls	M	Economic Growth & Regeneration Manager	30/11/2019	<p>Council Comments:</p> <p>A review of the risk register and an assessment of the mitigating actions has become a standing item on the agenda of the NWEZ meetings. Risk register is now reviewed and assessed.</p> <p>IA Comments:</p> <p>The recommendation has been implemented with regular risk register review.</p>
2019/20. Enterprise Zone	The risks surrounding Local Government Reform should be included within the NWEZ risk register. Risks associated with this should include reduced resources available to the NWEZ, and losing capacity and knowledge of staff involved in the NWEZ potentially leaving the organisation	M	Economic Growth & Regeneration Manager	30/11/2019	<p>Council Comments:</p> <p>Governance Risk 004 is now focused on disruption to resources, capacity and loss of staff knowledge as a result of the Unitary transition programme - mitigating control is that the Economic Growth & Regeneration Manager is responsible for keeping the NWEZ Board up to date on the unitary plans and to ensure all reports are delivered to NWEZ Board on time.</p> <p>IA Comments:</p> <p>We reviewed the risk on the risk register and were satisfied that it addressed Unitary transformation risks.</p>
2019/20. Enterprise Zone	Risk registers should be created for the Horizon Parks project, and the St. James Mill Link Road project risk register should be reviewed and updated. A schedule should be established	M	Economic Growth & Regeneration Manager	30/11/2019	<p>Council Comments:</p> <p>Risk registers have been created for the Horizon Parks and St James' Mill projects which are in the standard template used. These are in adequate detail, include controls, responsible officers and dates due</p>

	going forward for quarterly reviews of each project risk register				for completion to ensure monitoring of the risk registers. IA Comments: Horizon Park and St James' Mill risk register have been adequately implemented.
2019/20. Enterprise Zone	The Council should recommend to the NWEZ Board that quarterly Board meetings include a dedicated time slot to discuss the performance indicators and set action plans where performance is below the tolerable level. This should be documented		Economic Growth & Regeneration Manager	30/11/2019	Council Comments: Discussions around key performance indicators have been included in the agenda for the NWEZ Board meetings. IA Comments: The recommendation has been implemented.
2019/20. Enterprise Zone	Minutes of previous and future Board meeting minutes should be uploaded onto the Council's website		Economic Growth & Regeneration Manager	30/11/2019	Council Comments: A section on the website has been created for the minutes of the NWEZ Board meetings to be loaded onto. The past five minutes have been uploaded onto it and future minutes will continue to be added onto this web page. IA Comments: We reviewed the website and were satisfied the minutes have been uploaded onto it.
2019/20. Enterprise Zone	As Accountable Body, the Council should prioritise creating a website for the NWEZ, including a list of all projects, the aims of these projects, and the economic growth that these projects are forecasted to bring	M	Economic Growth & Regeneration Manager	30/11/2019	Council Comments: A section has been created on the NBC website for a description of all the projects and the economic growth that they will bring. IA Comments: We reviewed the website and the information about the projects was included.
2019/20. GDPR	Management should highlight the status and type of data breached for each complaint as this should ensure breaches are reported to the ICO within the 72 hour timeframe	M	Data Protection Officer	30/11/2019	Council Comments: The finding refers to a single data breach case. Upon receiving more information from the complainant the data breach was taken down. Additionally, to ensure future data breaches can be picked up even in their absence we have been highly proactive at promoting the joint mailbox dataprotection@northampton.gov.uk as the only place to report breaches and developed and deployed a breach reporting tool.

					<p>IA Comments:</p> <p>As the case in the finding was partially due to the Data Protection Officer being on annual leave when the report was made, the new mail box being set up provides stronger communication within the team to ensure breaches are reported compliantly.</p>
2019/20. Health & Safety	The Council should implement a clear sign-off process for events. This should be sufficiently documented to improve accountability	H	Town Centre Manager	30/11/2019	<p>Council Comments:</p> <p>Events are signed off at the SAG meeting with verbal approval given to sign-off events. Objections to the events are recorded in the minutes of the meetings.</p> <p>IA Comments:</p> <p>An approval process is in place and there is an adequate documentation procedure of objections to events.</p>
2019/20. Health & Safety	The Council should create an event risk assessment pro-forma to be completed for every event. This should include a risk rating system, and detail any mitigating controls that are required for the event to be held. The pro-forma should be reviewed at SAG meetings and additionally by a member of the Council's H&S team, ensuring that third-party RAs are not readily accepted	H	Town Centre Manager	30/11/2019	<p>Council Comments:</p> <p>A health & safety risk assessment form is already in place and it is reviewed annually. Most smaller events organisers use this template risk assessment form, however, major event organisers provide their own risk assessment as part of the Events Management Plan which the Council review.</p> <p>IA Comments:</p> <p>The current risk assessment pro forma is in place and reviewed with sufficient regularity. There is oversight of all risk assessments presented to the Council for events.</p>
2019/20. Health & Safety	Within the 'Use of Contractors' guidance notes that are currently being developed, the Council should include a check list that must be completed when evaluating a contractor in a tender process. This should include detail such as: <ul style="list-style-type: none"> • Have H&S responsibilities been clearly defined within the contract • Has the prospective contractor provided examples of task/site 	M	Health, Safety & Well-being Adviser	31/10/2019	<p>Council Comments:</p> <p>The 'Use of Contractors' guidance has been reviewed and the updated document is now on the Intranet. The information within the guide the process that should be followed when engaging with contractors in relation to health & safety.</p> <p>As LGSS run the procurement process for the Council we will make them aware of the requirements for health & safety within the tenders.</p> <p>IA Comments:</p> <p>The recommendation has been implemented as there is a single procedure which staff should follow prior to engaging with contractors.</p>

	<p>specific risk assessments</p> <ul style="list-style-type: none"> Has this documentation been reviewed by the contract manager and a H&S representative. <p>It is important to note that accountability will remain with the contract managers, with H&S providing support accordingly</p>				
2019/20. Health & Safety	As soon as reasonably possible, the Council should look to include a H&S session in the corporate training provided to new starters. This should include topics such as the Health and Safety Policy, First Aid at work and incident reporting	M	Health, Safety & Well-being Adviser	31/10/2019	<p>Council Comments:</p> <p>The presentation slides for the Corporate Induction have been amended to include a session on health & safety. The Health & Safety Adviser attended the Corporate Induction to present these slides on 21 October 2019.</p> <p>IA Comments:</p> <p>The recommendation has been implemented. Health & Safety training is now included in the corporate inductions.</p>
2019/20. Health & Safety	The Council should regularly monitor and track when new starters have completed their e-learning, ensuring that training has been completed within a certain time period after starting, for example two months	M	Health, Safety & Well-being Adviser	31/10/2019	<p>Council Comments:</p> <p>A report of all staff within service area teams is run from the e-learning system and they are presented at service areas Health & Safety meetings, team meetings and the Health & Safety Committee.</p> <p>IA Comments:</p> <p>A monitoring process has been put in place with information presented through the appropriate channels.</p>
2019/20. Health & Safety	For existing staff, the Council should look to just require the knowledge test to be redone, with the entire refresher course only needed if the marks gained are below a certain threshold. This could help ease the time commitment		Health, Safety & Well-being Adviser	31/10/2019	<p>Council Comments:</p> <p>The low cost e-learning system does not have this capability to require all existing staff to re-do the knowledge test. The Health & Safety team prefer the service area reports to identify staff that require health & safety training and then full module completion to ensure knowledge of the requirements are up to date.</p> <p>IA Comments:</p> <p>The Council are ensuring that training has been completed, albeit due to the limitations of the e-</p>



learning system it is achieved via monitoring of the service area report.

Recommendations: In Progress

Audit	Recommendation made	Priority Level	Manager Responsible	Due Date	Current Progress
2018/19. Temporary Accommodation	Training on rent collection should be provided to a dedicated rental incomes officer	H	Housing Advice & Options Manager	31/10/2019 31/01/2020	<p>Council Comments: The Council have re-advertised the Rent Income Collection Officer role with interviews due to be held on 22/11/2019. Since the audit the Council have recruited a new Temporary Accommodation Team Leader and Temporary Accommodation Officer who started on 18/11/2019.</p> <p>IA Comments: The progress of this recommendation will be followed up at the next Audit Committee.</p>
2018/19. Temporary Accommodation	Weekly meetings to discuss rent arrears accounts should continue and a representative from Revenues & Benefits should be required to attend. N.B. These meetings began in February 2019 and review the top 25 cases of arrears (by value) and each week the following ten rent arrears accounts are added to the meeting discussions. The aim of these meetings is to create action plans for these tenants, whether it be to issue a letter, an NTQ or contact the tenant to set up a payment plan.	H	Housing Advice & Options Manager	31/10/2019 31/01/2020	<p>Council Comments: The last meeting took place on 23/08/2019. As there have been changes in the Temporary Accommodation team recently, these will recommence once the team is at capacity.</p> <p>IA Comments: The progress of this recommendation will be followed up at the next Audit Committee.</p>
2018/19. Temporary Accommodation	The Council should discuss and document its appetite for collecting rent arrears from vulnerable individuals	H	Housing Advice & Options Manager	31/10/2019 31/01/2020	<p>Council Comments: Once the team has reached full capacity and recruitment for vacant positions is complete this will be reviewed.</p> <p>IA Comments: The progress of this</p>

					recommendation will be followed up at the next Audit Committee.
2018/19. Temporary Accommodation	All TA and prevention officers and managers should receive specialist training on conducting interviews with applicants that may be dealing with sensitive issues to ensure they are capably equipped to identify and support the TA application for vulnerable individuals. The attendance for this training should be documented and the material retained for staff to refer to at a later date	M	Housing Advice & Options Manager	31/10/2019 29/02/2020	<p>Council Comments: The Temporary Accommodation team has gone through major restructuring and have recruited a lot of new staff members (new team structure has been effective from 02/12/2019). Each individuals training will be reviewed based on their needs for their new role. Also, the Housing Options and Advice Manager will make sure conducting interview techniques training (when dealing with vulnerable client group) is given to relevant officers and managers.</p> <p>IA Comments: The progress of this recommendation will be followed up at the next Audit Committee.</p>
2018/19. Temporary Accommodation	The Rent Incomes Officer should receive training on techniques for recovering arrears	M	Housing Advice & Options Manager	31/10/2019 31/01/2020	<p>Council Comments: The Council have re-advertised the Rent Income Collection Officer role with interviews due to be held on 22/11/2019. Training will be provided to the officer once they have been recruited.</p> <p>IA Comments: The progress of this recommendation will be followed up at the next Audit Committee.</p>
2018/19. Temporary Accommodation	The Spend to Save Policy should be updated with limits on funds that can be granted/loaned to clients. Once updated, the Council should review the funds allocated to the Scheme and assess whether they are adequate	M	Housing Advice & Options Manager	31/10/2019 29/02/2020	<p>Council Comments: The Spend to Save Policy will be reviewed and updated once the team is at full capacity and the new Homeless Strategy is in place.</p> <p>IA Comments:</p>

					The progress of this recommendation will be followed up at the next Audit Committee.
2018/19. Temporary Accommodation	A Homelessness Strategy should be created and published onto the Council website. This should include a section on the prevention strategy with tangible action plans that expand the current wording of 'persuading' private landlords and families/friends to not evict people	M	Housing Advice & Options Manager	31/10/2019 29/02/2020	<p>Council Comments: Homeless Strategy workshop took place on 15/11/2019. Draft policy for the feedback should be prepared and ready by the end of November 2019. The policy will then be formally approved by Cabinet in February 2020.</p> <p>IA Comments: The progress of this recommendation will be followed up at the next Audit Committee.</p>
2018/19. Temporary Accommodation	All officers working in TA should receive refresher training which should include a reminder of the procedures to placing an applicant in accommodation. This training should also be provided to any new starters following the restructure	M	Housing Advice & Options Manager	31/10/2019 31/01/2020	<p>Council Comments: All officers in TA team will get the training on revised TA placement procedures, monitoring move on, rent collection & recovery process, registering new property, voids turn around, conversion and systems.</p> <p>IA Comments: The progress of this recommendation will be followed up at the next Audit Committee.</p>
2019/20. Planning Service & S106	Additionally, the Council should review a selection of older schemes, i.e. where the Agreement was signed before 2010, and trace any evidence to support the spending of the S106 income, focussing on the highest value and/or highest risk schemes. All evidence of expenditure found should be retained in Civica	M	Head of Planning	30/11/2019 31/03/2020	<p>Council Comments: On older sites, as documents are identified, these are added to the files. An exercise is also being carried out to identify S106 agreements in a particular ward, dates of receipts of payments and spend. The aim is to try to work through all 544 agreements to update these with this information over an extended period of time. Examples where this process has been undertaken to support money being received</p>

				<p>and allocated at S106 Board meetings;</p> <p>LA/2016/0013 Former Ecton Brook Primary School - money received and allocated for play equipment</p> <p>LA/2014/0016 Nunn Mills (University Campus) - money received and allocated to EVCP.</p> <p>IA Comments: Work has been taken towards implementing this recommendation and we will follow up on further progress prior to next Audit Committee</p>
2019/20. GDPR	Management should agree a contractual addendum as part of the outsourced agreement held with LGSS for the provision of revenues and benefits.	H	Data Protection Officer	<p>30/11/2019 No specific date but to follow up at next AC</p> <p>Council Comments: LGSS contract management team have been made aware and will work with NBC legal to rectify.</p> <p>IA Comments: The progress of this recommendation will be followed up at the next Audit Committee.</p>
2019/20. Contract Management	The Council should ensure that the PDA extension with LGSS is signed by both parties	M	Chief Finance Officer	<p>30/11/2019 No specific date but to follow up at next AC</p> <p>Council Comments: The PDA will remain outstanding for now, there are some complications surrounding LGSS that need to be resolved before we go any further.</p> <p>IA Comments: The progress of this recommendation will be followed up at the next Audit Committee.</p>

Recommendations: Overdue

These recommendations have been marked as overdue as they have previously revised their implementation date. Therefore, they have now missed at least two implementation dates.

Audit	Recommendation made	Priority Level	Manager Responsible	Due Date	Current Progress
2018/19. Procurement	The Council should give procurement and contract refresher training for staff involved with high-value contracts	M	Chief Finance Officer & Monitoring Officer	30/06/2019 31/10/2019 31/10/2019 31/01/2020	<p>Council Comments: Training sessions will be held once the Best Practice guide has been updated.</p> <p>IA Comments: The progress of this recommendation will be followed up at the next Audit Committee.</p>
2018/19. Procurement	The Council should amend the Contract Procedure Rules to ensure the correct information is conveyed within	M	Chief Finance Officer	30/04/2019 31/08/2019 31/10/2019 31/01/2020	<p>Council Comments: A meeting was held between the SICO, Legal and the auditor on 18/09/2019 and it was agreed that the CPR were correct and that the Best Practice Guide needed to be updated to reflect it.</p> <p>IA Comments: The progress of this recommendation will be followed up at the next Audit Committee.</p>
2018/19. People	Managers should remind all staff in team meetings of their responsibilities with regards to appraisal. This should be backed up by an email from the Chief Executive to all staff stating the responsibilities of staff in the appraisal process	H	HR Manager	30/09/2019 31/10/2019 31/03/2020	<p>Council Comments: The Corporate Plan is in the process of being refreshed, once that has been completed the appraisal documents will be reviewed and updated to ensure the 'Golden Thread' feeds from the Corporate Plan through to the appraisals. An email will be issued by the CEO at that time.</p> <p>IA Comments: The progress of this recommendation will</p>

					be followed up at the next Audit Committee.
2018/19. People	The Council should complete the Workforce Monitoring Report for 2018/19 and report on website	H	Governance Manager	30/09/2019 31/10/2019 29/02/2020	<p>Council Comments: There is currently a breakdown in communication between LGSS support and NBC HR. This was raised at the LGSS contract meeting on 23rd October and the contract manager is to speak with the Agresso HR team to resolve.</p> <p>IA Comments: The progress of this recommendation will be followed up at the next Audit Committee.</p>
2018/19. People	CMB should identify and discuss the management information that they would like to capture and monitor. Management information on these areas should be discussed on a monthly or quarterly basis at CMB and actions should be included in the action plan on the Board minutes	H	Governance Manager	30/09/2019 31/10/2019 29/02/2020	<p>Council Comments: The Section 151 Officer is to instigate discussions with IT analyst to produce a useful report for CMB that would capture HR information.</p> <p>IA Comments: The progress of this recommendation will be followed up at the next Audit Committee.</p>
2018/19. Housing Rents	The Council should assess whether the resources for the Recovery Team are sufficient to recover debts of former tenants or whether they want to pursue these debts given the typically low return rate	M	Head of Housing	30/09/2019 31/12/2019 31/03/2020	<p>Council Comments: This will be addressed by Phil Morrison but work is yet to commence.</p> <p>IA Comments: The progress of this recommendation will be followed up at the next Audit Committee.</p>
2018/19. Housing Rents	The Recovery Team should be retrained on effective methods to recover debts.	M	Head of Housing	30/09/2019 31/12/2019 31/03/2020	<p>Council Comments: This will be addressed by Phil Morrison but work is yet to commence.</p>

					<p>IA Comments: The progress of this recommendation will be followed up at the next Audit Committee.</p>
<p>2018/19. Housing Rents</p>	<p>The Council obtain a signed agreement with NPH to allow access to review their internal controls for the management of the Council's HRA. Alternatively, the Council should, as a minimum, ensure that NPH provide appropriate independent assurance to the Council of their management of the HRA.</p>	M	<p>Chief Finance Officer</p>	<p>30/09/2019 31/12/2019 31/03/2020</p>	<p>Council Comments: This will be addressed by Phil Morrison but work is yet to commence.</p> <p>IA Comments: The progress of this recommendation will be followed up at the next Audit Committee.</p>

Recommendations: Removed

Audit	Recommendation made	Priority Level	Manager Responsible	Due Date	Current Progress
2018/19. Procurement	The Council should put in place a process to check that contractual requirements on high-value contracts are included	M	Chief Finance Officer	31/05/2019 31/08/2019 31/10/2019	A meeting between the BDO Auditor, the SICO and the Legal Contracts & procurement Advisor was held on the 18/09/2019. The findings relating to this recommendation were discussed and as a result it was agreed that the recommendation was removed. It was agreed that sufficient arrangements were in place to ensure that bonds and guarantees were considered where it was deemed necessary.
2018/19. Major Capital Projects	The Council should review and report on why these agreements and contracts were not signed. The report should contain a 'lessons learnt' section to ensure that contracts/agreements are promptly signed and evidence that the project outcomes are agreed	H	Economic Growth & Regeneration Manager	30/09/2019 31/08/2019 30/09/2019	<p>A formal review will not be undertaken but the following update should be noted:</p> <p>Vulcan Works - Procurement had just completed and the letter of intent issued, these generally take 4-8 weeks to get signed as they form the basis of a legal agreement so the council were well within this time period and the letter has now been signed. The letter of intent has since expired and the contract should have been signed by now. KM still awaiting evidence of this but it is understood that it is the contractor causing the delay and the project manager has been proactively chasing this.</p> <p>Delapré Abbey - Project effectively complete with only minor snagging works still taking place. Grant funding has been fully signed off and handover complete.</p>

					Museum - We accept this comment and have updated our Scheme of Delegation to prevent this type of delay in signing a contract from happening again.
2018/19. Major Capital Projects	Site meeting reports for the Museum project should include an action plan with implementation dates. RAG status column should be added to the minutes	M	Economic Growth & Regeneration Manager	30/06/2019 31/07/2019 30/09/2019	Discussion with the head of service, project manager and the museum cultural services manager confirmed that whilst they note the recommendation made, they are satisfied that the current format of the site meeting agenda and minutes meets their needs in terms of tracking actions. The project manager is experienced and has always used this method. NBC's project management framework requires that each project manager maintains a project log, which is to be used as a project diary to record required actions or significant events not covered by other project control documents. The framework was updated and launched after the museum project commenced. Any future projects will be compliant with the requirements of this framework.
2018/19. Building Control	Assessment is made for the development of reports for monitoring individually determined fees, standard fees, hours and miles spent on a case to assist with the future fee charging process	M	Building Control Manager/ Head of Planning	30/06/2019 30/09/2019	It is unlikely that this will be progressed. The resource implications (so time and money) are likely to outweigh any benefit that will be delivered in the timeframe for Unitary going live.
2018/19. Cash Handling	The Council should conduct an investigation into the variance and have a minuted meeting with Jade Security Services Ltd into the missing money	H	Chief Finance Officer	30/06/2019 30/09/2019 31/10/2019	Following the reconciliation, the Council are satisfied that there has been no missing money as the variance can be explained by other sources of cash collection that Jade do for the Council that identified that variance from the parking system to the

					bank account. Therefore this recommendation is no longer relevant.
2018/19. Member - Officer Protocols	When updating the Council's Member-Officer protocol, focus on providing clarity on those areas where the survey undertaken for this review suggests that aspirations set out in the current protocol do not match reality	M	Monitoring Officer	31/05/2019 30/09/2019 30/04/2020	The draft was protocol was presented to the Standards Committee on 30 September 2019. Working group for members/officers appointed at that meeting, however, the first date on which all those appointed can meet is 27 January 2020. Therefore, the report on its findings will now be considered at the Standards Committee meeting on 23 March 2020 when appropriate recommendations can be made to Council.
2018/19. Member - Officer Protocols	Convene an Officer-Member working group to focus on areas where disparity between Member perception of current roles, and Officer perception of current roles differ most - i.e. those highlighted by the survey for this review	M	Monitoring Officer	31/05/2019 30/09/2019 30/04/2020	The draft was protocol was presented to the Standards Committee on 30 September 2019. Working group for members/officers appointed at that meeting, however, the first date on which all those appointed can meet is 27 January 2020. Therefore, the report on its findings will now be considered at the Standards Committee meeting on 23 March 2020 when appropriate recommendations can be made to Council.
2018/19. Member - Officer Protocols	Run an organisation-wide training programme on the Protocol once it has been refreshed - cascading training down through political groups, Heads of Service and to CMT meetings run by Heads of Service	M	Monitoring Officer	31/05/2019 31/01/2020 30/04/2020	The draft was protocol was presented to the Standards Committee on 30 September 2019. Working group for members/officers appointed at that meeting, however, the first date on which all those appointed can meet is 27 January 2020. Therefore, the report on its findings will now be considered at the Standards Committee meeting on 23 March 2020 when appropriate recommendations can be made to Council.
2018/19. Member -	When updating the Council's Member-Officer	M	Monitoring Officer	31/05/2019 30/09/2019	The draft was protocol was presented to the

Officer Protocols	Protocol, the Council should incorporate a description of a Member's role in the Member-Officer Protocol, building on the description currently set out in Article 2 of the Council's Constitution			30/04/2020	Standards Committee on 30 September 2019. Working group for members/officers appointed at that meeting, however, the first date on which all those appointed can meet is 27 January 2020. Therefore, the report on its findings will now be considered at the Standards Committee meeting on 23 March 2020 when appropriate recommendations can be made to Council.
2018/19. Member - Officer Protocols	When updating the Council's Member-Officer Protocol, draw on expectations of Members and Officers highlighted for this review, and undertake a wider engagement exercise of Members and Officers to determine expectations which are bespoke to the needs and views of the Council	M	Monitoring Officer	31/05/2019 31/12/2019 30/04/2020	The draft was protocol was presented to the Standards Committee on 30 September 2019. Working group for members/officers appointed at that meeting, however, the first date on which all those appointed can meet is 27 January 2020. Therefore, the report on its findings will now be considered at the Standards Committee meeting on 23 March 2020 when appropriate recommendations can be made to Council.
2018/19. Member - Officer Protocols	The updated Member-Officer Protocol should make recommendations more understandable by couching them in everyday examples. For example "Councillors should not walk the floors of the Council and instruct Officers to undertake certain tasks"	M	Monitoring Officer	31/05/2019 30/09/2019 30/04/2020	The draft was protocol was presented to the Standards Committee on 30 September 2019. Working group for members/officers appointed at that meeting, however, the first date on which all those appointed can meet is 27 January 2020. Therefore, the report on its findings will now be considered at the Standards Committee meeting on 23 March 2020 when appropriate recommendations can be made to Council.
2018/19. Member - Officer Protocols	Hold a joint Member-Officer session focussed on understanding respective expectations of one another. This would focus on developing an improved culture to underpin the refreshed Member-Officer	M	Monitoring Officer	31/05/2019 30/09/2019 30/04/2020	The draft was protocol was presented to the Standards Committee on 30 September 2019. Working group for members/officers appointed at that meeting, however, the

	Protocol				first date on which all those appointed can meet is 27 January 2020. Therefore, the report on its findings will now be considered at the Standards Committee meeting on 23 March 2020 when appropriate recommendations can be made to Council.
2018/19. Member - Officer Protocols	When updating the Member-Officer Protocol, the Council should introduce a clear process for complaints by Officers about the conduct of individual Members. Such a process exists in protocols held by other Councils which were reviewed as part of this audit. This process should set out who Officers can raise complaints with, provide an appeal route if they are not happy with how this complaint has been treated, and a method for logging complaints received. The updated Protocol should also state that Group Leaders have a responsibility for the behaviour of their Group Members towards Officers	M	Monitoring Officer	31/05/2019 30/09/2019 30/04/2020	The draft was protocol was presented to the Standards Committee on 30 September 2019. Working group for members/officers appointed at that meeting, however, the first date on which all those appointed can meet is 27 January 2020. Therefore, the report on its findings will now be considered at the Standards Committee meeting on 23 March 2020 when appropriate recommendations can be made to Council.
2018/19. Member - Officer Protocols	When holding training for Members on the Officer-Member Protocol, the importance of appropriate tone, and not influencing Officer reports, should be emphasised through a series of scenario-based exercises to reduce the likelihood that either element of the Protocol is unintentionally breached	M	Monitoring Officer	31/05/2019 21/12/2019 30/04/2020	The draft was protocol was presented to the Standards Committee on 30 September 2019. Working group for members/officers appointed at that meeting, however, the first date on which all those appointed can meet is 27 January 2020. Therefore, the report on its findings will now be considered at the Standards Committee meeting on 23 March 2020 when appropriate recommendations can be made to Council.
2018/19. Member - Officer Protocols	Update the Member-Officer Protocol to express that Members are entitled to receive a timely response to enquiries on behalf of ward residents, and agree with Members what this timescale might	M	Monitoring Officer	31/05/2019 30/09/2019 30/04/2020	The draft was protocol was presented to the Standards Committee on 30 September 2019. Working group for members/officers appointed at that meeting, however, the

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first date on which all those appointed can meet is 27 January 2020. Therefore, the report on its findings will now be considered at the Standards Committee meeting on 23 March 2020 when appropriate recommendations can be made to Council.

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