

Rushcliffe Borough Council
Internal Audit Progress Report
September 2025

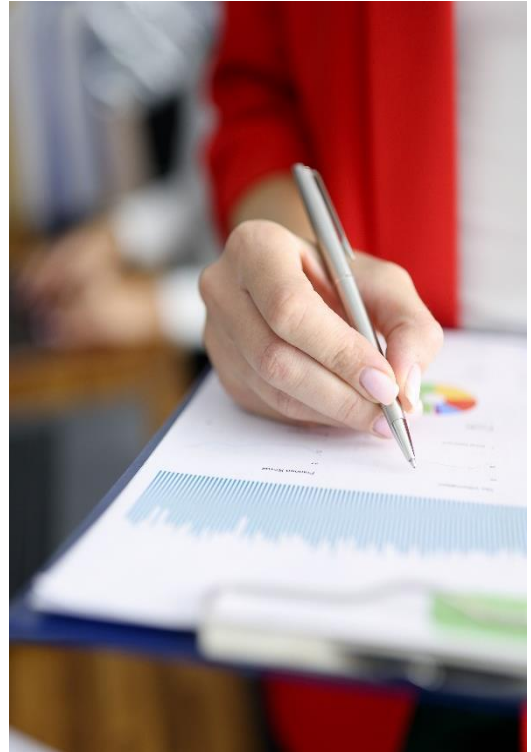
Summary of 2025/26 work

Internal Audit

This report is intended to inform the Governance and Scrutiny Committee of progress made against the 2025/26 internal audit plan. It summarises the work we have done, together with our assessment of the systems reviewed and the recommendations we have raised. Our work complies with Global Internal Audit Standards in the UK Public Sector. As part of our audit approach, we have agreed terms of reference for each piece of work with the risk owner, identifying the headline and sub-risks, which have been covered as part of the assignment. This approach is designed to enable us to give assurance on the risk management and internal control processes in place to mitigate the risks identified.

Internal audit methodology

Our methodology is based on four assurance levels in respect of our overall conclusion as to the design and operational effectiveness of controls within the system reviewed. The assurance levels are set out in Appendix 1 of this report and are based on us giving either 'substantial', 'moderate', 'limited' or 'no' opinion. The four assurance levels are designed to ensure that the opinion given does not gravitate to a 'satisfactory' or middle band grading. Under any system we are required to make a judgement when making our overall assessment.



Internal audit plan 2025/26

We are now making good progress in the delivery of the 6 audit plan.

We are pleased to present the following reports to this Governance and Scrutiny Committee meeting:

- ▶ Council Tax and NNDR
- ▶ Streetwise Management.

Fieldwork is in progress in respect of the following audits:

- ▶ Main Financial Systems
- ▶ Business Continuity and Emergency Planning.

We anticipate presenting these reports at future Governance Scrutiny Group meetings.

Licensing

A specific question was raised at the Governance Scrutiny Group on 19 June 2025 in relation to an underpayment by two venues within the Borough (Nottingham Forest Football Club (NFFC) and Nottinghamshire County Cricket Club (NCCC)) after it was reported at a Licensing Committee meeting that additional fees had not been charged, when they were eligible, for venues holding large crowds. The question asked to us by the Governance Scrutiny Group was to investigate and report on the facts and controls and processes in place for identifying licences where additional charges were eligible to be applied but had not been.

We have consulted with the Licensing Team and the Head of Finance to obtain more details on the specific case referred to, to ascertain whether further work was required by us. Our understanding of the case is that:

- ▶ A venue submitted an application to hold a large concert. To prepare for this event, it required significantly more work for the Licensing Team ahead of the event (ie noise control, health and safety,

etc.) therefore, it was considered whether a higher fee should be charged. We understand that there have been no similar events in recent years and consequently the costs of enforcing such events have not been incurred. Until the “Take That” concert we were informed that the activities did not meet the criteria of licensable activity and consequently the additional fee was not considered applicable. The Council have confirmed that the venues have indicated going forward they anticipate additional regulated activities which meet the criteria and hence the additional fee will continue to be charged.

- ▶ The Licensing Team concluded that a higher fee should be charged to the two venues for their events. The Council considered backdating the fee increase by six years however the correct fees were recovered based on the published fees at the time.
- ▶ The Council have decided that it will continue to charge both venues for a large premises licence in the future which amounts to less than £10,000 across the two sites. This is not material given fees, charges and other income amounts to approximately £9.5m per annum (ie this fee amounts to around 0.1% of the Council’s fees, charges and rental income).

NFFC and NCCC (Trent Bridge) are the only venues to which Section 5 of the Licensing Act 2003 applies where this type of licence and associated fees applies and therefore this is the only type of licence where the Council were not applying an additional fee to a licence where it could.

Given all of the above, it was concluded, in agreement with the Licensing Team and the Director of Finance and Corporate Services, that amending the 2025/26 Internal Audit Plan would not be necessary to include licensing income based on our understanding of the risk levels.

Even though management consider this exceptional and low risk we will consider, and likely include, in our 2026/27 Internal Audit Plan, licensing fees and charges; thus giving any further assurance to the Governance Scrutiny Group.

Value added

We are also presenting the following reports to this Governance Scrutiny Group meeting:

- ▶ BDO - Global Risk Landscape

This report examines the attitudes of 500 global risk leaders to a range of emerging and evolving risks such as Artificial Intelligence (AI), cyber-attacks and supply chain, and offers practical takeaways to manage risks.

The theme and title of this year’s report is “The risk rift: why playing safe means losing growth” which highlights a big mistake in risk management - focusing too much on compliance rather than the bigger picture of risk. By shifting from a compliance-first to a risk-first mindset, organisation can take advantage of greater strategies to navigate and leverage risks for growth and opportunity.






Our research found that 69% of organisations surveyed took a risk-averse or risk-minimising approach, with 74% of Executives saying that embedding risk thinking into their organisation’s culture is a priority.

Review of 2025/26 work

AUDIT	GOVERNANCE SCRUTINY GROUP	PLANNING	FIELDWORK	REPORTING	DESIGN	EFFECTIVENESS
Fraud Report	June 2025	✓	✓	✓	Advisory Report	
Council Tax and NNDR	September 2025	✓	✓	✓	S	S
Streetwise Management	September 2025	✓	✓	✓	M	S
Main Financial Systems	December 2025	✓	✓			
Business Continuity and Emergency Planning	December 2025	✓	✓			
Asset Management and Investment	February 2026	✓				
Rushcliffe Oaks Crematorium - Operational Management	February 2026	✓				
Procurement	June 2026	✓				
Health and Safety	June 2026	✓				

Streetwise Management

CRR REFERENCE: FCS11 AND FCS21

Design Opinion	 Moderate	Effectiveness Opinion	 Substantial
Recommendations	 0	 1	 2



SCOPE

Areas reviewed

- ▶ Key performance indicators (KPIs) for the Streetwise service, ensuring that they align with and provide clarity over the strategic aims and operational performance of the service.
- ▶ The reporting and monitoring of the Streetwise service's KPIs, and how they are collated, monitored and reported on, to assess whether there is a clear structure in place for providing assurance on the service's performance.
- ▶ Policies and procedures for the service, to assess whether these assign responsibilities, set out aims and confirm the service's parameters.
- ▶ How work is planned and assigned via the use of schedules, ensuring that all responsibilities have been identified, scheduled and fulfilled and how resource efficiency has been considered.
- ▶ Whether contracts are in place with Parish Councils, clearly outlining the services provided by Streetwise and the price of these services; we also confirmed whether invoices had been raised accurately and timely, in accordance with the contracts.
- ▶ Whether litter bins under the Council's responsibility have been emptied in accordance with the collection schedule.
- ▶ Whether reactive requests for street cleansing or reports of areas being littered have been addressed and completed promptly.



AREAS OF STRENGTH

We identified the following areas of good practice:

- ▶ There are monthly 'Toolbox Talks' sessions delivered to the Streetwise Team. As part of the Talks, staff are given briefs to advise them on the latest best practice, Council related news and updates and tutorials on how to operate equipment.
- ▶ Income generated by Streetwise is managed via an income tracker, overseen by the Streetwise Manager. The tracker lists all contracts, specifying the contract value and the quarterly charges. Budgets are monitored in a monthly meeting between the Streetwise Manager and the Finance Business Partner, where income and expenditure are discussed using the budget summary report.
- ▶ We tested a sample of five contracts that the Council have with Parish Councils for street cleansing or grounds maintenance services and confirmed that:
 - The contract has a clear description of the services that the Council provides and the associated costs of these services.
 - Invoices for the first two quarters of 2025/26 were billed accurately and promptly to the Parish Councils based on the terms of the contract.
- ▶ There is a strong reporting framework in place to oversee and monitor the performance of the Streetwise service. The KPIs include:
 - Percentage of streets passing clean street inspections
 - Percentage of town centres restored to 'Grade A' cleanliness before 10am

- Improved Street and Environmental Cleanliness (for litter, detritus, graffiti and dog fouling).
- ▶ KPIs are firstly reported into the Neighbourhood Performance Clinic (bi-monthly), before being fed into the Total Performance Clinic (bi-monthly). The KPIs are then subsequently reported into the Executive Management Team and the Corporate Overview Members Group, as part of a broader strategic performance scorecard. This supports effective monitoring of the service's performance, allowing for underperformance to be challenged and escalated.
- ▶ There is a strong operational management framework in place to ensure that Streetwise fulfil their duties in ensuring areas that fall under the jurisdiction of the Council are regularly cleaned, free from litter and public spaces are adequately maintained. There are a series of schedules in place, covering all Streetwise activities, that dictate the workload of staff. We confirmed that these schedules are categorised into high, medium and low leaf fall areas, with the frequency of sweeping prioritised based on these categories. The sweeping schedules covered the whole year, with increased resources allocated during higher leaf fall seasons.
- ▶ The Street Cleansing Co-Ordinator performs daily and weekly checks on Operatives' packs to confirm what progress has been made against assigned work schedules. Additionally, weekly and monthly inspections are conducted by the Co-Ordinator to verify that tasks have been completed to the appropriate standard. The Co-Ordinator performs a walkthrough in designated geographical areas and scores Operatives on their performance. Where work does not meet the expected standards, interventions are put in place to ensure performance standards are improved.
- ▶ The Council has added functionality to its website to allow residents to log requests directly with Streetwise including for enviro-crime, dog fouling, street sweeping, litter and animal disposal. Once a report is logged, it feeds into the customer relationship management system (ESB) directly to the Streetwise Team for remediation.








AREAS OF CONCERN

- ▶ Documentation and audit trails for reactive requests for street cleansing were not attached to the case file on the EBS System demonstrating what had been done to solve the issue or where there were delays in closing requests, the reason for these (Finding 1 - Medium).
- ▶ While the Streetwise Team have generally performed in line with expectations, there are no KPIs in place to monitor the timeliness of responses to reactive street cleansing requests (Finding 2 - Low).
- ▶ The Streetwise Cleansing Policy and Litter Bin Policy were detailed and clear but had not been through the appropriate approval processes.

Council Tax and NNDR

CRR REFERENCE: FCS02, FCS05, FCS09, FCS11

Design Opinion	 Substantial	Effectiveness Opinion	 Substantial
Recommendations	  		



SCOPE

Areas reviewed

- ▶ Policies, procedures and guidance for council tax and NNDR processes to assess whether these were up-to-date and clear to support the consistency in how liabilities are managed.
- ▶ Enquired about how the Council identifies new properties that were liable for council tax or NNDR.
- ▶ A sample of new council tax and NNDR liabilities (15 of each) between 1 July 2024 and 30 June 2025 to ascertain whether:
 - The property was identified in a timely manner.
 - The correct banding/rateable value was applied to the property, per the VOA's records.
 - The liability for 2024/25 or 2025/26 (depending on when the property became liable for a charge) was calculated accurately and the occupier was billed in a timely manner, based on the notification of the new property.
- ▶ Six reconciliations between the council tax and NNDR listings and the VOA's weekly report to confirm that the records held on the Council's systems were accurate, or variances had been investigated promptly.
- ▶ A sample of new council tax and NNDR discounts, reliefs and exemptions applied (15 of each) between 1 July 2024 and 31 June 2025 to assess whether:
 - An application was submitted with sufficient evidence to support the deduction, ie evidence of student status a student exemption.
 - The deduction was calculated accurately and applied correctly to the bill.
 - Any discretionary deductions were authorised by an appropriate officer.
 - NB. Not all discounts or reliefs will require evidence (ie single person discount, SBRR, etc.) so in those cases, we only confirmed that an application was received.
- ▶ Enquired about the Council's arrangements for confirming the ongoing eligibility of discounts or exemptions. This focused on the SPD as this was a higher risk discount where the Council may not be aware of a change in the eligibility of the occupier (ie a child has turned 18 years old, or another adult has moved into the property). We also confirmed that for time-restricted exemptions and end date was entered on the system (ie for students who only occupy the property on a one-year tenancy).
- ▶ A sample of overdue council tax and NNDR debts to assess whether the debtor was issued reminders, formal enforcement letters and/or summons, where appropriate, in accordance with recovery policies. Our sample focused on higher-valued debts that were longer overdue.
- ▶ The controls in place to prevent or detect fraudulent refund payments being made when council tax properties were down-banded. We reviewed whether appropriate controls were in place at the payment phase to prevent an individual from being able to amend bank details of the recipient and detection controls for any indicators of

irregularity, ie payment reports that show multiple payments being made to the same bank account.



AREAS OF STRENGTH

We identified the following areas of good practice:

- ▶ The Council have sufficiently detailed policy and procedure documents that are available to officers when needed. These documents are sufficiently detailed and easy to follow and were reviewed at the year end of 2024/25. These are due to be reviewed annually. In practice, the Council have an experienced Revenues Team who are familiar with procedures and the use of the Capita system.
- ▶ The Council have a robust process to identify new properties that should be charged council tax or NNDR, cross-checking the Council's other databases to identify any properties that should be liable for billing, ie whether occupier's have registered to the electoral register for a property. The VOA's have had system issues over the past six months which have resulted in it being unable to band new properties. The Council have proactively used other means, ie engagement with developers, to notify the occupiers that a liability will be charged for the full year to ensure they are aware that this is pending.
- ▶ The VOA send weekly schedules of changes council tax and NNDR properties, ie new properties, changes in banding, etc. Reconciliations between the VOA schedule and Capita are performed to verify that the records align and that properties are being billed accurately. For council tax, these show the total number of properties in each band and for NNDR, these show the total number of properties and the total rateable value. We reviewed the past six reconciliations for council tax and NNDR (between 8 and 29 June 2025) and confirmed that they reconciled and were performed in a timely manner.
- ▶ We reviewed a sample of new liabilities for council tax and NNDR (15 of each) and confirmed that:
 - The liability start date entered into on Capita was supported by backing evidence for the notification of the new liability.
 - The property had been banded/rateable valued correctly, per the VOA's determination, and had been charged accurately based on the number of days the occupier was liable for.
 - The occupier was sent the bill within 16 working days from which the Council were notified of the new occupier, with two exceptions identified in Finding 2.
- ▶ We reviewed a sample of discounts, reliefs or exemptions applied to council tax and NNDR liabilities (15 of each) and confirmed that:
 - The discount, relief or exemption was calculated accurately and applied from the correct date, based on the supporting evidence.
 - Sufficient evidence was provided to demonstrate the eligibility for a discount, relief or exemption. This is with exception to SPD where evidence is not required.
 - For a discount, relief or exemption that covered a specific time (ie student exemption or empty property relief) the end date was input into Capita for the discount, relief or exemption to automatically cease on that date.
- ▶ Council tax and NNDR debts are recovered in line with the Council's debt collection procedures, issuing reminder letters, liability orders and court summons to those with unpaid arrears. This also includes transferring debts to enforcement agents where necessary. We tested a sample of five council tax and five NNDR accounts in arrears, focusing on higher valued and longer overdue debts, and confirmed that appropriate action had been taken with these debtors to recover the balances.

**AREAS OF
CONCERN**

- ▶ Council tax re-banding refunds have an increased exposure to fraud as the recipient may not be aware that they are due a refund. While the Council have some preventative and detective controls to mitigate this risk, bank detail checks could be agreed to the most recent payment from the occupier for additional assurances (Finding 1 - Low).
- ▶ We identified two cases where council tax bills were not issued to new occupiers in a timely manner. This was caused by capacity constraints in the Revenues Team during the year end billing period, which is naturally a busier time for the team (Finding 2 - Low).

Sector update

Our quarterly Local Government briefing summarises recent publications and emerging issues relevant to local authority providers that may be of interest to your organisation. It is intended to provide a snapshot of current issues for Elected Members and Executive Directors.

CITY EXPANSION OPTION EXPLORED IN COUNCILS SHAKE-UP

Nottingham City Council is exploring further options to expand the city's boundary amid a consultation to reorganise local government.

Residents of the city and the county have been asked to share their views on proposals to replace the existing council structure with two new unitary councils.

Two core options are currently being considered in Nottinghamshire include Broxtowe, and either Rushcliffe or Gedling, combining with Nottingham.

The two core options currently being considered in Nottinghamshire are known as 1b and 1e. These options are for a new authority to be created combining Nottingham, Broxtowe and either Rushcliffe or Gedling, with a second new unitary authority covering the rest of Nottinghamshire.

However, while the preferred option of Nottinghamshire County Council is 1b (for Gedling to be part of the unitary authority with Nottingham and Broxtowe) due to financial reasons, the City Council has an alternative preferred option that would change the existing boundaries of neighbouring boroughs and districts. The Deputy Leader for Nottingham City Council confirmed the authority was in favour of an option that would effectively see only parts of neighbouring districts combined with Nottingham, not the entire district or borough.

He said: "The suggestion that the city expands into the whole of the Rushcliffe district is quite something. "There are areas and villages or towns in there that do not have a shared identity with Nottingham."

He added: "Ultimately the end goal here has to be not just lines moved on a map, but services that actually are good value for money that meet the needs of people and create new authorities that actually deliver for people."

The public consultation remains open until 14 September 2025. The deadline for the final proposal to be submitted to the Government is 28 November 2025.

Nottingham expansion option explored in councils shake-up - BBC News

FOR INFORMATION

For the Governance and Scrutiny Group and Executive Directors

MINISTERS DID NOT DO A COST REVIEW OF COUNCIL MERGERS

The UK Government did not perform its own analysis of the cost of local government reform, relying on 2020 cost estimates prepared by the County Council Network.

In December 2024, the Government announced an historic reform of local government, replacing the two-tier authority structure with unitary authorities that will be responsible for performing all the duties of local government.

The Governments reported that merging councils into 21 unitary authorities could save £2.9bn over five years. A freedom of information request submitted by the BBC has found that this figure was based on a report commissioned by the County Council Network in 2020 and that the Government did not perform its own analysis of the potential savings. The County Council Network has now revised its analysis, lowering the expectations on the savings that will be created and citing some instances where it may cost more money than it currently does.

The Chair of the County Council Network has stated that local government reform delivered at the right scale has the potential to provide billions of pounds in efficiency savings that can be invested into public services. However, he added "We are concerned over the potential costs of reorganisation where proposals seek to replace the two-tier system with multiple small unitary councils".

The District Councils' Network has raised concerns over the impact on local government, which is already facing funding pressures. It has called on the Government to commission its own analysis of local government reorganisation to consider the optimal size of the unitary authorities to maximise the potential savings.

In response, the Ministry for Housing, Communities and Local Government has said "Councils across the country have also told us that bringing services together under one roof means residents get joined-up support when they need it most, while clearer structures mean people know exactly who's responsible for delivering their services". It has also emphasised that reorganisation will be developed at a local level. Nottinghamshire is currently undertaking a public consultation on its options for local government reform.

Ministers didn't do cost review of council mergers - BBC News

FOR INFORMATION

For the Governance and Scrutiny Group and Executive Directors

LOCAL GOVERNMENT PAY: INFLATION EXCEEDS 3.2% DEAL FOR FOURTH MONTH IN A ROW

Prices rose by 3.8% in the year to July 2025, according to government's preferred measure, compared with 3.2% pay settlement for council staff in England, Wales and Northern Ireland

Inflation has outpaced the 2025-26 local government pay rise for the fourth consecutive month (between April and July 2025). Prices increased by 3.8% in the year to July 2025, according to the Consumer Price Index (CPI) measure from the Office for National Statistics. The CPI was 3.6% in June, 3.4% in May, and 3.5% in April. This was higher than the 3.2% pay increase for council staff in England, Wales, and Northern Ireland.

The Bank of England has forecasted that CPI is expected to rise to 4% in September 2025 before dropping towards its 2% target. The local government pay round was settled with an agreement for a backdated pay increase to April 2025.

Local government pay: inflation exceeds 3.2% deal for fourth month in a row - Community Care

FOR INFORMATION

For the Governance and Scrutiny Group and Executive Directors

LEADERSHIP IN LOCAL GOVERNMENT

CMI has partnered with the Social Market Foundation to explore the role that quality leadership and management can play in improving local government effectiveness

Effective leadership and management are crucial for public sector performance, including local government. The Chartered Management Institute (CMI) have partnered with the Social Market Foundation to conduct research, based on expert insights, survey data and case studies to examine the latest leadership and management challenges in local government.

We have summarised the key findings and the proposed improvements that this report by the CMI have made.

Key findings

- ▶ Only 67% think that senior leadership in their organisation is effective at ensuring the organisation succeeds, raising questions about how widespread good leadership is.
- ▶ Less than half (only 45%) of surveyed leaders and managers agreed that in 2022, the leadership in their council was effective at attracting talent.
- ▶ 40% of leaders and managers said the senior leadership in their authority were poor at motivating staff or failed to do it at all.
- ▶ Only 44% think that their organisation is performing well in ensuring accountability for failure and just under a quarter (24%) think addressing staff underperformance is poor.

Proposed improvements







- ▶ The Office for Local Government (Oflog) should prioritise leadership and management quality, adopting and sharing best practices across the sector to collectively improve leadership standards.
- ▶ The Department for Levelling Up, Housing and Communities (now the Ministry for Housing, Communities and Local Government) should establish a leadership academy to provide managers and leaders with access to high quality leadership training.
- ▶ The Department for Levelling Up, Housing and Community should create a 10-year workforce strategy for local government, supporting by an increase in funding to local authorities to improve recruitment and retention of staff.
- ▶ The workforce strategy should recognise the importance of diversifying the workforce, introducing a direct entry system for leaders from other industries to bring in fresh ideas and perspectives.

Management and leadership in local government report - CMI

FOR INFORMATION





For the Governance and Scrutiny Group and Executive Directors

Key performance indicators




QUALITY ASSURANCE	KPI	RAG RATING
The auditor attends the necessary, meetings as agreed between the parties at the start of the contract	All meetings attended including Governance Scrutiny Group meetings, pre-meetings, individual audit meetings and contract reviews have been attended by either the Engagement Partner or the Engagement Manager.	
Positive result from any external review	Following an External Quality Assessment by the Institute of Internal Auditors in May 2021, BDO was found to 'generally conform' (the highest rating) to the International Professional Practice Framework and Public Sector Internal Audit Standards	
Quality of work	We received two responses to our audit satisfaction surveys for 2024/25 reviews, with an average score of 4.3/5 for the overall audit experience and for the value added from our work. The number of responses is lower than we would expect, and we will work with the management team to increase the number of responses to our surveys during 2025/26.	  
Completion of audit plan	We have progressed the 2025/26 Internal Audit Plan, with two audits presented to this Audit Committee meeting and other audits in the fieldwork or planning phase.	

Appendix 1

OPINION SIGNIFICANCE DEFINITION

LEVEL OF ASSURANCE	DESIGN OPINION	FINDINGS FROM REVIEW	EFFECTIVENESS OPINION	FINDINGS FROM REVIEW
Substantial 	Appropriate procedures and controls in place to mitigate the key risks.	There is a sound system of internal control designed to achieve system objectives.	No, or only minor, exceptions found in testing of the procedures and controls.	The controls that are in place are being consistently applied.
Moderate 	In the main, there are appropriate procedures and controls in place to mitigate the key risks reviewed albeit with some that are not fully effective.	Generally, a sound system of internal control designed to achieve system objectives with some exceptions.	A small number of exceptions found in testing of the procedures and controls.	Evidence of non-compliance with some controls, that may put some of the system objectives at risk.
Limited 	A number of significant gaps identified in the procedures and controls in key areas. Where practical, efforts should be made to address in-year.	System of internal controls is weakened with system objectives at risk of not being achieved.	A number of reoccurring exceptions found in testing of the procedures and controls. Where practical, efforts should be made to address in-year.	Non-compliance with key procedures and controls places the system objectives at risk.
No 	For all risk areas there are significant gaps in the procedures and controls. Failure to address in-year affects the quality of the organisation's overall internal control framework.	Poor system of internal control.	Due to absence of effective controls and procedures, no reliance can be placed on their operation. Failure to address in-year affects the quality of the organisation's overall internal control framework.	Non-compliance and/or compliance with inadequate controls.

RECOMMENDATION SIGNIFICANCE DEFINITION

RECOMMENDATION SIGNIFICANCE	
High 	A weakness where there is substantial risk of loss, fraud, impropriety, poor value for money, or failure to achieve organisational objectives. Such risk could lead to an adverse impact on the business. Remedial action must be taken urgently.
Medium 	A weakness in control which, although not fundamental, relates to shortcomings which expose individual business systems to a less immediate level of threatening risk or poor value for money. Such a risk could impact on operational objectives and should be of concern to senior management and requires prompt specific action.
Low 	Areas that individually have no significant impact, but where management would benefit from improved controls and/or have the opportunity to achieve greater effectiveness and/or efficiency.

FOR MORE INFORMATION:

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