

Enquiries to Democratic Services

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Date: 11th June 2026

Our Ref: MM

Dear Sir/Madam,

A meeting of the **AUDIT & STANDARDS COMMITTEE** will be held in the Council Chamber, Town Hall, Nuneaton, on **Tuesday, 23rd June 2026** at **6.00pm**

Yours faithfully,

TOM SHARDLOW

Chief Executive

To: All Members of the
Audit & Standards
Committee

Councillors L. Cvetkovic (Chair), D. Brown
(Vice-Chair), J. Bonner, A. Brassington, C.
Cape, S. Carvell, T. Cooper, B. Hughes, M.
Kondakor, C. Morris and Mr A. Morgan.

The Council is committed to providing a safe and respectful environment for both our staff, our customers and elected members. As such, please be advised that any form of abuse, aggression, or disrespectful behaviour towards our team will not be tolerated under any circumstances.

A G E N D A

PART I - PUBLIC BUSINESS

1. ANNOUNCEMENTS

To advise the meeting participants of the procedure that will be followed by the Members of the committee.

A fire drill is not expected, so if the alarm sounds please evacuate the building quickly and calmly. Please use the stairs and do not use the lifts. Once out of the building, please gather outside Lloyds Bank on the opposite side of the road.

Exit by the door by which you entered the room or by the fire exits which are clearly indicated by the standard green fire exit signs.

If you need any assistance in evacuating the building, please make yourself known to a member of staff.

Please also make sure all your mobile phones are turned off or set to silent.

2. APOLOGIES - To receive apologies for absence from the meeting.

3. MINUTES – To confirm the minutes of the meeting of the Audit and Standards Committee held on 17th March 2026, attached (**Page 5**) and the extraordinary meeting of the Audit and Standards Committee held on 14th April 2026, attached (**Page 8**).

4. DECLARATIONS OF INTEREST

To receive declarations of Disclosable Pecuniary and Other Interests, in accordance with the Members' Code of Conduct.

Declaring interests at meetings

If there is any item of business to be discussed at the meeting in which you have a disclosable pecuniary interest or non-pecuniary interest (Other Interests), you must declare the interest appropriately at the start of the meeting or as soon as you become aware that you have an interest.

Arrangements have been made so that interests that are declared regularly by members can be viewed in a schedule on the Council website ([Councillor Schedule of Declarations of Interests for Meetings](#)). Any interest noted in the schedule on the website will be deemed to have been declared and will be minuted as such by the Democratic Services Officer. As a general rule, there will, therefore, be no need for those Members to declare those interests as set out in the schedule.

There are, however, TWO EXCEPTIONS to the general rule:

1. When the interest amounts to a Disclosable Pecuniary Interest that is engaged in connection with any item on the agenda and the member feels that the interest is such that they must leave the room. Prior to leaving the room, the member must inform the meeting that they are doing so, to ensure that it is recorded in the minutes.
2. Where a dispensation has been granted to vote and/or speak on an item where there is a Disclosable Pecuniary Interest, but it is not referred to in the

Schedule (where for example, the dispensation was granted by the Monitoring Officer immediately prior to the meeting). The existence and nature of the dispensation needs to be recorded in the minutes and will, therefore, have to be disclosed at an appropriate time to the meeting.

Note: Following the adoption of the new Code of Conduct, Members are reminded that they should declare the existence and nature of their personal interests at the commencement of the relevant item (or as soon as the interest becomes apparent). If that interest is a Disclosable Pecuniary or a Deemed Disclosable Pecuniary Interest, the Member must withdraw from the room.

Where a Member has a Disclosable Pecuniary Interest but has received a dispensation from Audit & Standards Committee, that Member may vote and/or speak on the matter (as the case may be) and must disclose the existence of the dispensation and any restrictions placed on it at the time the interest is declared.

Where a Member has a Deemed Disclosable Interest as defined in the Code of Conduct, the Member may address the meeting as a member of the public as set out in the Code.

Note: Council Procedure Rules require Members with Disclosable Pecuniary Interests to withdraw from the meeting unless a dispensation allows them to remain to vote and/or speak on the business giving rise to the interest.

Where a Member has a Deemed Disclosable Interest, the Council's Code of Conduct permits public speaking on the item, after which the Member is required by Council Procedure Rules to withdraw from the meeting.

5. PUBLIC CONSULTATION - Members of the Public will be given the opportunity to speak on specific agenda items, if notice has been received.

Members of the public will be given three minutes to speak on a particular item and this is strictly timed. The chair will inform all public speakers that: their comments must be limited to addressing issues raised in the agenda item under consideration: and that any departure from the item will not be tolerated.

The chair may interrupt the speaker if they start discussing other matters which are not related to the item, or the speaker uses threatening or inappropriate language towards Councillors or officers and if after a warning issued by the chair, the speaker persists, they will be asked to stop speaking by the chair. The chair will advise the speaker that, having ignored the warning, the speaker's opportunity to speak to the current or other items on the agenda may not be allowed. In this eventuality, the chair has discretion to exclude the speaker from speaking further on the item under consideration or other items of the agenda.

6. INTERNAL AUDIT PROGRESS REPORT – a report of the Audit Manager, attached (**Page 11**).
7. INTERNAL AUDIT ANNUAL CONCLUSION REPORT 2025-26 – a report of the Audit Manager, attached (**Page 36**).
8. ANNUAL TREASURY MANAGEMENT REVIEW 2025/26- a report of the Treasury and Technical Business Partner, attached (**Page 66**).

9. EMPLOYEE CODE OF CONDUCT – a report of the People Services Manager, attached (**Page 81**).
10. APPOINTMENT OF INDEPENDENT PERSONS - a report of the Monitoring Officer, attached (**Page 97**).
11. OVERVIEW OF MEMBER COMPLAINTS - a report of the Monitoring Officer, attached (**Page 104**).
12. AUDIT AND STANDARDS COMMITTEE WORK PROGRAMME 2026/27 – a report of the Assistant Director – Democracy and Governance, attached (**Page 110**).
13. ANY OTHER ITEMS - which in the opinion of the Chair should be discussed as a matter of urgency because of special circumstances (which must be specified).

NUNEATON AND BEDWORTH BOROUGH COUNCIL**AUDIT & STANDARDS COMMITTEE****17th March 2026**

A meeting of the Audit & Standards Committee was held on Tuesday, 17th March 2026 in the Council Chamber, Town Hall, Nuneaton.

Present

Councillor J. Bonner – Chair

Councillors: D. Brown (Vice-Chair), A. Bull, B. Hancox, T. Jenkins, W. Markham, C. Smith, M. Wright and Mr A. Morgan.

Apologies: Councillor L. Cvetkovic.

Absent: Councillors T. Cooper and J. Hartshorn.

PART I – PUBLIC BUSINESSASC40 **Minutes**

RESOLVED that

- a) the minutes of the Audit and Standards Committee meeting held on 3rd February 2026 be approved and signed by the Chair; and
- b) the minutes of the Extraordinary Audit and Standards Committee meeting held on 24th February 2026 be approved and signed by the Chair.

ASC41 **Declarations of Interest**

RESOLVED that the declarations of interests are as set out in the Schedule which can be viewed on the Council website ([Councillor Declarations of Interests](#)).

ASC42 **Internal Audit Plan Report 2026/27**

A report of the Audit Manager gave Committee Members the opportunity to approve the Internal Audit Charter and Annual Internal Audit Plan for 2026-27

RESOLVED that

- a) the Internal Audit Plan for 2025/26 be considered and approved for Implementation; and
- b) the Internal Audit Charter be approved.

ASC43 **Internal Audit Progress Report**

The Audit Manager presented a report which provided the Committee with an update on progress against the approved Internal Audit Plan, which details the performance and activity of Internal Audit since the last Progress Report presented to this Committee.

RESOLVED that the Internal Audit Progress Report be considered, and any issues identified be subject to a follow-up report as appropriate.

ASC44 **Constitution Update – Report from the Constitution Review Working Party**

A report of the Assistant Director – Democracy and Governance (Monitoring Officer) gave Members the opportunity to consider and approve the recommendations from the Constitution Review Working Party (CRWP) and

recommend changes to the Constitution to Full Council related to Section 5D.7 of the Constitution and Part 3E.7(b) of the Scheme of Delegation for the Assistant Director for Planning.

RESOLVED that
IT BE RECOMMENDED TO COUNCIL that the Constitution be updated as follows:

- a) the Scheme of Delegation for the Assistant Director - Planning be updated to align with Section 5D.7 (as per 4.2.7 of the report); and
- b) amendments to Section 5D.7 of the constitution (as per 4.3.3 of the report) be endorsed and approved.

ASC45 **Review and Update of the Mayoral Protocol**

A report of the Democratic Services Team Leader gave Members the opportunity to consider the proposed changes to the Office of Mayor and Deputy Mayor Protocol and recommend any additions and/or alterations.

RESOLVED that the proposed changes to the Office of Mayor and Deputy Mayor Protocol be not approved or recommended to Council.

ASC46 **Anti Money Laundering Framework and Anti-Fraud, Corruption and Bribery Strategy**

A report of the Assistant Director – Democracy and Governance provided Committee Members with the reviewed Anti Money Laundering Framework and Anti-Fraud, Corruption and Bribery Strategy for consideration, approval and referral to Full Council for adoption.

RESOLVED that

- a) the revised Anti Money Laundering Framework be endorsed;
- b) the revised Anti-Fraud, Corruption and Bribery Strategy be endorsed; and
- c) **IT BE RECOMMENDED TO COUNCIL** that
 - I. the revised Anti Money Laundering Framework be approved and adopted, and the Constitution be updated accordingly; and
 - II. the revised Anti-Fraud, Corruption and Bribery Strategy be approved and adopted, and the Constitution be updated accordingly.

ASC47 **Fraud Response Plan and Partnership Framework**

A report of the Assistant Director – Democracy and Governance provided Committee Members with the reviewed Fraud Response Plan and Partnership Framework for consideration and approval.

RESOLVED that

- a) the revised Fraud Response Plan be approved; and
- b) the revised Partnership Framework be approved.

ASC48 **Local Code of Corporate Governance**

The Assistant Director – Democracy and Governance provided Committee Members with the reviewed Local Code of Corporate Governance for consideration, approval and referral to Full Council for adoption.

RESOLVED that

- a) the revised Local Code of Corporate Governance be endorsed;
- b) **IT BE RECOMMENDED TO COUNCIL** that the revised Local Code of Corporate Governance be approved and adopted; and
- c) where 'Elected Members' are referenced in reports this be changed to 'Members' with a capital 'M', in order to align with the Constitution.

ASC49 **Member Induction Programme 2026**

A report of the Elections and Democratic Services Manager and Deputy Monitoring Officer provided Committee Members with details of the Member Induction Programme from May 2026 for consideration, comment and approval.

RESOLVED that

- a) the Member Induction Programme for 2026 be considered and approved;
- b) the photo for the Member Induction Pack be changed to a picture which better reflects the Council; and
- c) definitions and a glossary of terms be included in the pack, including Declarations of Pecuniary Interests.

ASC50 **Overview of Member Complaints**

The Monitoring Officer provided Committee Members with an update on the overview report presented in respect of complaints against Members.

RESOLVED that it be noted that a total of one (1) formal complaint against elected members has been received since the last report came before the Committee (on 9th September 2025).

ASC51 **Any Other Matters – Extraordinary Audit and Standards Committee Meeting**

An Extraordinary meeting of the Audit and Standards Committee will be held on 14th April 2026.

Chair _____

NUNEATON AND BEDWORTH BOROUGH COUNCIL

AUDIT & STANDARDS COMMITTEE

14th April 2026

An extraordinary meeting of the Audit & Standards Committee was held on Tuesday, 14th April 2026 in the Council Chamber, Town Hall, Nuneaton.

Present

Councillor J. Bonner – Chair

Councillors: D. Brown (Vice-Chair), A. Bull, T. Cooper, L. Cvetkovic, J. Hartshorn, C. Smith, M. Wright, J. Gutteridge (substitute for W. Markham) and Mr A. Morgan.

Apologies: Councillors B. Hancox and W. Markham.

Absent: Councillor T. Jenkins.

PART I – PUBLIC BUSINESS

ASC52 **Declarations of Interest**

RESOLVED that the declarations of interests are as set out in the Schedule which can be viewed on the Council website ([Councillor Declarations of Interests](#)).

ASC53 **Constitution Update – Report from Constitution Review Working Party – Chairmanship of OSP’s and Political Balance**

A Report of the Assistant Director – Democracy and Governance gave Committee Members the opportunity to consider the arrangements for Chairmanship of the four Overview and Scrutiny Panels and the process of arranging political balance for Committee’s and Overview and Scrutiny Panels.

It was proposed by Councillor J. Bonner and seconded by Councillor C. Smith to take each matter in the report in turn. A vote took place and all Councillors agreed.

Public Speaker: Councillor M. Kondakor on both matters in the same report.

RESOLVED that

Chair of Overview and Scrutiny Panels (OSPs)

- a) the chairmanship arrangements for the four Overview and Scrutiny Panels be considered and as appropriate recommendations be made to amend section 4E.6 of the Constitution to Option B at section 4.2.7.2 of the report (subject to a change of terminology as per resolution b) and by proportionality as per resolution c) below).
- b) terminology within 4.2.7.2 of the report be amended to change the wording from ‘main Opposition Group’ to ‘an Opposition Group’ and ‘largest Opposition Group’ where necessary:
- c) the chair of each Overview and Scrutiny Panel will be determined initially by proportionality, with the largest Opposition Group getting the choice first, the next largest Opposition Group second and so on. If two or more group’s have an equal number of Members, a random/impartial decision will be made (by way of drawing lots or similar) and if there are fewer Opposition Group’s than OSP’s, it will revert back to the largest Opposition Group and so on.

Proportionality of Committees and Overview and Scrutiny Panels (OSP's)

- d) table in section 4.3.6 be amended to show Labour having two seats rather than three on the Officer Remuneration Panel and five seats rather than four in the Borough Plan Committee;
- e) the political balance process and associated arrangements for the composition of Committee's and Overview and Scrutiny Panels be considered and recommendations be made to amend the Constitution (as per 4.3.8 of the report noting the resolution and change under f) below); and
- f) the table in section 4.3.8 be made more generic by removing party names and making it clear the tables are examples;

- g) **IT BE RECOMMENDED TO FULL COUNCIL** that the Constitution be updated accordingly as follows:

4E.6 WHO CHAIRS OSP MEETINGS?

The Council will appoint Chair and Vice Chair of each OSP. The Chair of each OSP shall be nominated from the membership of an Opposition Group. The Vice Chair of each OSP shall be nominated from the Controlling Group. The Chair of each Overview and Scrutiny Panel will be determined initially by proportionality of the Council, with the largest Opposition Group getting first selection of which OSP first, the next largest Opposition Group second choice and so on. If two or more parties have an equal number of Members, a random decision will be made by way of drawing lots will be used. If there are fewer Opposition Groups than OSP's, it will revert back to the largest Opposition Group to repeat the cycle. If at any meeting neither the Chair nor Vice-Chair are present, the Members present will appoint a Chair for that meeting from any member of that OSP.

&

ARTICLE 2: MEMBERS OF THE COUNCIL

A2.1 COMPOSITION AND ELIGIBILITY

a) *Composition*

The Council will comprise 38 Councillors, otherwise called Members, representing 19 Wards. Two Members will be elected by the voters of each Ward in accordance with a scheme drawn up by the Local Government Boundary Commission and approved by the Secretary of State. The Political Balance of the Council will be calculated in accordance with Section 15 (5) of the Local Government and Housing Act 1989. An example has been provided below as to the proportionality in terms of the number of seats across Committees and Overview and Scrutiny Panels:

	Group A	Group B	Group C	Group D	Total
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<i>Size</i>	10	5	5	18	38
<i>% of total</i>	26.32%	13.16%	13.16%	47.37%	100%
<i>seats to hold on committees</i>	26	13	13	47	99

Section 15 (5) of the Local Government and Housing Act 1989 outlines the principles the Council must comply with. Once the calculations have been determined, where there is any scope for the smallest Group to select preference of which Committee and Overview and Scrutiny Panel(s) to reside on, they will have first choice. Then moving up to the largest Group. However, subject to the Composition of the Council, there may be no scope for selections, as such, the outcome of the calculations will be final. The Monitoring Officer or their Deputy will have the final say and determine the allocations based on the outcome of the formula.

Chair _____

AGENDA ITEM NO. 6

NUNEATON AND BEDWORTH BOROUGH COUNCIL

Report to: Audit and Standards Committee

Date of Meeting: 23rd June 2026

Subject: Internal Audit Progress Report

Portfolio: Not Applicable

Responsible Officer: Audit Manager

Corporate Plan – Theme: Your Council

Corporate Plan – Aim: Strive for transparency and
accountability, in all that we do.
Increase public scrutiny

Ward Relevance: All

Public or Private: Public

Forward Plan: Not applicable (not for Cabinet)

Subject to Call-in: Not applicable (not for Cabinet)

1. Purpose of report

- 1.1. To provide an update on progress against the approved Internal Audit Plan. This details the performance and activity of Internal Audit since the last Progress Report presented to this Committee.

2. Recommendations

- 2.1. That the report of the Audit Manager (Appendix 1) is considered, and any issues identified are subject to a follow-up report as appropriate

3. Background

- 3.1. The Audit & Standards Committee is responsible for:
- scrutinising the activity of the Internal Audit service,
 - challenging the responses of management to recommended control improvement or lack of progress against agreed actions,
 - supporting improvements in governance, risk management and internal controls.
 - Ensuring Internal Audit remains independent, effective, and risk focused

4. Internal Audit Progress Report

- 4.1. A report on the progress against the 2025/26 internal audit plan is attached at Appendix 1.

5. Consultation with the public, members, officers and associated stakeholders

- 5.1. None directly related to this report.

6. Financial Implications

- 6.1. None directly related to this report.

7. Legal Implications

- 7.1. None directly related to this report.

8. Equalities implications

- 8.1. Not applicable to this report.

9. Health implications

- 9.1. Not applicable to this report.

10. Climate and environmental implications

- 10.1. No direct climate and/or environmental implications have been identified.

11. Section 17 Crime and Disorder Implications

- 11.1. Not applicable to this report.

12. Risk management implications

12.1. This Internal Audit Progress Report provides assurance on the adequacy and effectiveness of the Council's governance, risk management and control arrangements. The findings and recommendations arising from completed audits highlight areas where controls can be strengthened to better manage identified risks. Implementation of agreed actions will support continuous improvement in the Council's overall risk management framework.

13. Human resources implications

13.1. No direct human resource implications have been identified.

14. Conclusion

14.1. This report demonstrates continued delivery of the approved Audit Plan and provides assurance that appropriate arrangements are in place to address identified risks and control weaknesses. The Audit & Standards Committee is invited to note the progress made, consider the outcomes of completed audits, and endorse the ongoing actions to strengthen the Council's governance, risk management and internal control environment.

15. Appendices

15.1. Please note the following appendix:
i. Appendix A – Internal Audit Progress Report

16. Background papers

16.1. Please note there are no background papers attached to this report.

17. Report Writer Details:

Officer Job Title: Audit Manager

Officer Name: Adrian Manifold

Nuneaton & Bedworth Borough Council – Audit Progress Report

Audit & Standards Committee: 23rd June 2026



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Our Vision

To bring about improvements in the control, governance and risk management arrangements of our Partners by providing cost effective, high quality internal audit services.

Contacts

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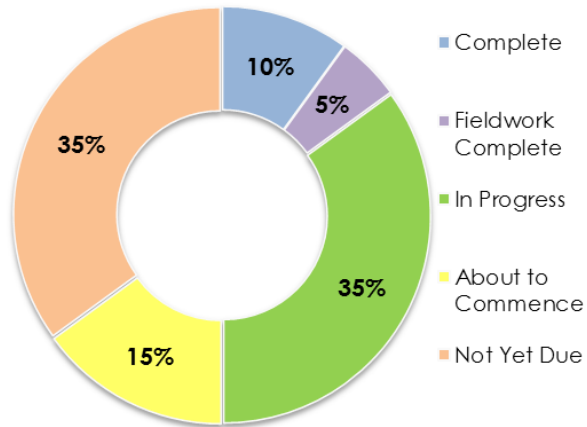
central midlands audit partnership

Providing Excellent Audit Services in the Public Sector

Nuneaton & Bedworth Borough Council – Audit Progress Report

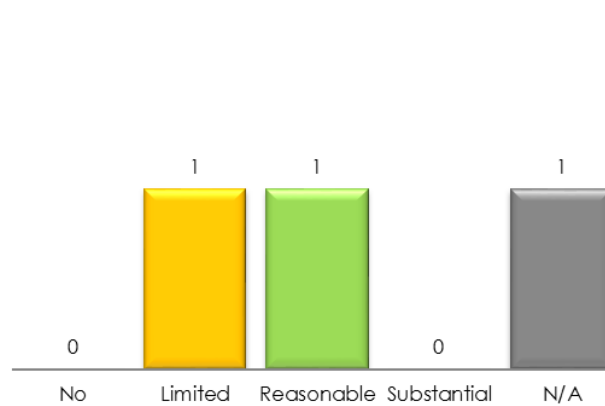
AUDIT DASHBOARD

Plan Progress



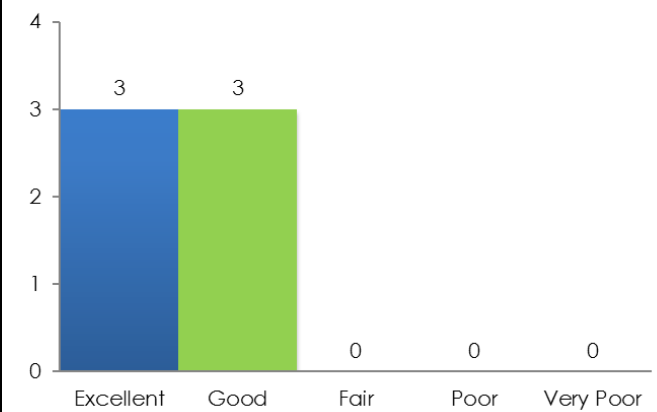
Jobs Completed in Period

Control Assurance Ratings During Period



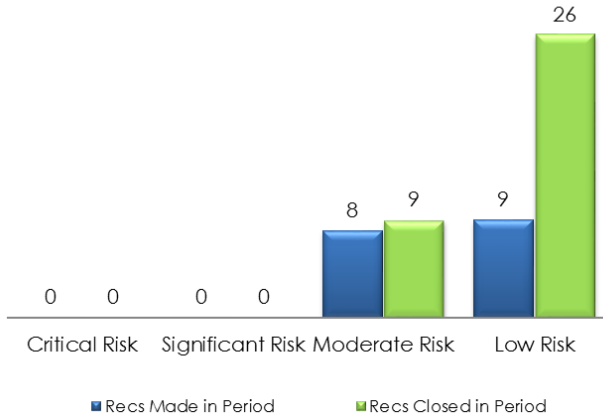
Customer Satisfaction

Overall Ratings - May 25 & May 26



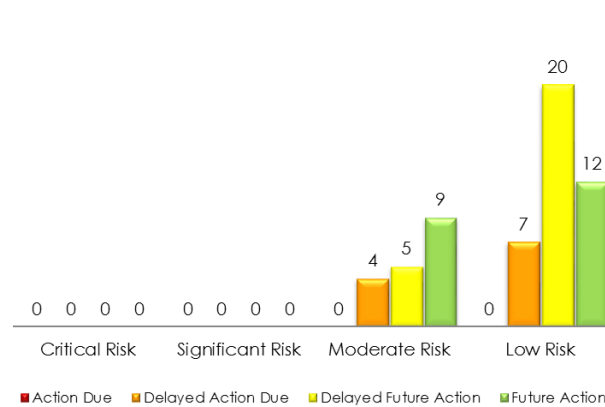
Recommendations Movement

Movement During Period



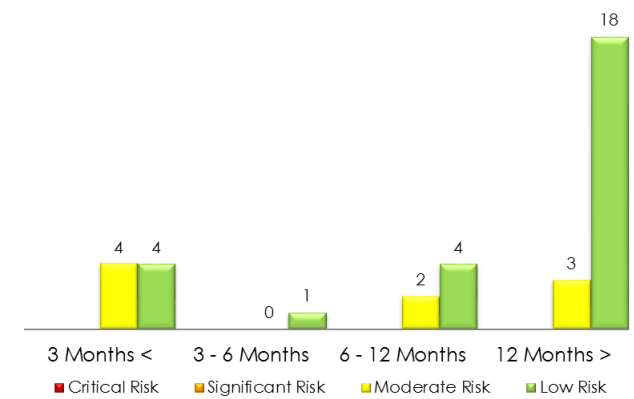
Recommendations Open

Recommendations Currently Open



Recommendations Overdue

Overdue Recommendations



Nuneaton & Bedworth Borough Council – Audit Progress Report

AUDIT PLAN

Progress on Audit Assignments

The following tables provide Audit & Standards Committee with information on how audit assignments were progressing as at 11th June 2026.

2025-26 Assignments	Status	% Complete	Assurance Rating
Cash Management	Not Allocated	0%	
Anti-Fraud & Corruption	Not Allocated	0%	
Customer Complaints	Not Allocated	0%	
IT Infrastructure/Applications 2026-27	Not Allocated	0%	
Emergency Planning	Not Allocated	0%	
Procurement (Contracts Register)	Allocated	0%	
Housing Regulation (Consumer Standards)	Not Allocated	0%	
Health & Safety	Not Allocated	0%	

B/Fwd Assignments	Status	% Complete	Assurance Rating
Insurance	In Progress	70%	
Housing Benefit & Council Tax Support	Allocated	10%	
Information Security 2025-26	In Progress	25%	
Markets & Street Trading	In Progress	40%	
Corporate Fire Risk Management	Final Report	100%	Limited
Voids Management	In Progress	70%	
Capital Project Management	In Progress	20%	
Waste Management	In Progress	75%	
Parks & Open Spaces	Allocated	0%	
Credit Cards	Final Report	100%	Reasonable
Housing Fire Risk Management	In Progress	70%	
Fuel Cards	Draft Report	95%	

Plan Changes

None.

Nuneaton & Bedworth Borough Council – Audit Progress Report

AUDIT COVERAGE

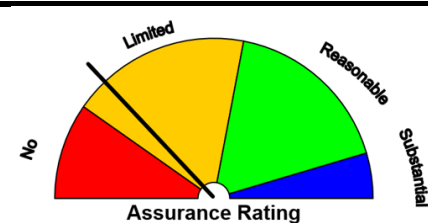
Completed Audit Assignments

Between 4th March 2025 and 11th June 2026, the following audit assignments have been finalised.

Audit Assignments Completed in Period	Assurance Rating	Recommendations Made				% Recs Closed
		Critical Risk	Significant Risk	Moderate Risk	Low Risk	
Grant Certification 2025-26	N/A					n/a
Corporate Fire Risk Management	Limited			6	3	
Credit Cards	Reasonable			2	6	25%

Grant Certification 2025-26	Assurance Rating: N/A
Scope	
Internal Audit provided the Council with assurances that the National Lottery Project Grant of up to £750,000 towards the costs of N&B Place Partnership was spent in line with the conditions in the grant determination letter.	

Nuneaton & Bedworth Borough Council – Audit Progress Report

Corporate Fire Risk Management						
Control Objectives Examined			Controls Evaluated	Adequate Controls	Partial Controls	Weak Controls
To ensure that the Council has adequate control measures in place to comply with fire regulations (Regulatory Reform (Fire Safety) Order 2005) within relevant Council buildings.			17	3	2	12
TOTALS			17	3	2	12
Rec No.	Summary of Weakness	Risk Rating	Original Action Date	Action Status	Revised Action Date	
1	The Council had not developed and implemented a Fire Strategy and was operating with an outdated Fire Safety Policy. In addition, there was a lack of alignment between Housing and Corporate Assets arrangements.	Moderate Risk	01/07/2026	Future Action		
2	The Council did not have a complete or centrally managed record of corporate premises and assets requiring fire risk assessments. Certain community assets and leased properties were excluded from the property list, and asset and compliance information was maintained across non-integrated systems and spreadsheets. There was also inconsistent filing of Fire risk assessments. This reduces assurance that all relevant properties are subject to appropriate fire safety risk assessment and oversight.	Low Risk	01/09/2026	Future Action		
3	With unclear lease or management agreements and no monitoring system there was a lack of a structured compliance framework to ensure statutory fire safety requirements and responsibilities are clearly recorded, evidenced, and monitored across corporate premises.	Moderate Risk	01/08/2026	Future Action		
4	There was a lack of formally defined and documented governance and assurance arrangements for LATCs, as well as trading without executed shareholder agreements, which created potential legal and operational gaps in accountability.	Moderate Risk	30/06/2026	Future Action		
5	There was insufficient formal monitoring and oversight of fire risk assessment actions, with no consolidated action plan or tracking in place. Weak reporting, including the lack of target dates, escalation, and limited performance reporting to HASCOG reduced assurance that fire safety actions were being addressed in a timely and effective manner.	Moderate Risk	01/09/2026	Future Action		
6	Although a corporate Permit to Work Policy was in place and formally approved, it had not yet been implemented in practice for Corporate Assets at the time of review.	Low Risk	30/06/2026	Future Action		

Nuneaton & Bedworth Borough Council – Audit Progress Report

7	There was incomplete and inconsistent retention of inspection, servicing, and maintenance records across corporate buildings.	Low Risk	30/09/2026	Future Action	
8	Across the four corporate buildings reviewed, weaknesses were identified in emergency preparedness and evacuation arrangements. Emergency evacuation procedures were found to be either absent, inconsistent, or out of date. In addition, inadequate arrangements were made for the management of PEEPs, including the absence of a centralised system, reliance on individual managers to communicate requirements during evacuations, and concerns regarding the secure storage and handling of sensitive personal data.	Moderate Risk	01/09/2026	Future Action	
9	There was a lack of structured and consistently implemented fire safety management framework. There was no evidence of designated and trained evacuation personnel, and no formal training programme in place for Building Evacuation Co-ordinators and Fire Marshals. In addition, fire drills were either not carried out or conducted infrequently.	Moderate Risk	01/09/2026	Future Action	

Credit Cards				
Control Objectives Examined	Controls Evaluated	Adequate Controls	Partial Controls	Weak Controls
Effective governance and up to date policies are in place to support compliant use of corporate credit cards.	1	0	0	1
Corporate credit cards are issued and cancelled with appropriate authorisation and clear accountability to prevent unauthorised or inappropriate use.	1	0	1	0
Corporate credit card expenditure is appropriate and compliant with approved purposes.	1	0	1	0
Complete, accurate, and auditable records are maintained for all corporate credit card transactions.	2	1	1	0
Credit card transactions are subject to appropriate review and approval, and regular monitoring is undertaken to confirm compliance with policies and spending limits.	3	1	1	1
Cardholders receive appropriate training and guidance on their responsibilities and compliance requirements.	1	0	1	0
TOTALS	9	2	5	2

Nuneaton & Bedworth Borough Council – Audit Progress Report

Rec No.	Summary of Weakness	Risk Rating	Original Action Date	Action Status	Revised Action Date
1	There was no formal corporate credit card policy in place. The cardholder agreements alone did not provide sufficient assurance over governance and compliance.	Low Risk	30/11/2026	Future Action	
2	Approval documentation was missing for some active cardholders. In addition, regular reviews of corporate credit cardholders were not performed to assess ongoing business need, and there was no standard process to ensure Finance was notified of role changes, leavers, or long-term absences. This had resulted in dormant cards and delays in cancelling cards no longer required.	Moderate Risk	30/11/2026	Future Action	
3	Purchases had been approved when they were not appropriately linked to a corporate email or delivery address. The term 'personal account' in the credit card procedures was ambiguous, leading to inconsistent interpretations by cardholders.	Low Risk	30/11/2026	Future Action	
4	The process for managing gift card purchases and distribution lacked adequate controls, as there was no clear accountability or reliable audit trail to confirm that all gift cards were issued appropriately.	Moderate Risk	31/05/2026	Delayed Future Action	31/08/2026
5	There was no effective monitoring or exception reporting in place to detect and reassign outstanding receipt records approvals in Content Manager.	Low Risk	31/05/2026	Implemented	
6	Required works order references were not recorded for most housing repairs transactions, indicating a lack of adherence to control requirements and reducing assurance that purchases relate to genuine repair jobs.	Low Risk	30/06/2026	Implemented	
7	Required credit card payment requisition forms were not completed or attached for transactions made on behalf of other service areas, resulting in instances where spending was not properly pre-authorised or authorised in accordance with policy	Low Risk	30/11/2026	Future Action	
8	Refresher training specific to corporate credit card governance has not been provided to all cardholders, resulting in gaps in understanding of procedures and documentation requirements.	Low Risk	31/01/2027	Future Action	

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RECOMMENDATION TRACKING

Final Report Date	Audit Assignments with Open Recommendations	Assurance Rating	Recommendations Open			
			Action Due	Delayed Action Due	Delayed Future Action	Future Action
13-Sep-21	Land Charges				2	
13-Sep-21	Street Naming & Numbering				1	
11-Feb-22	Cemeteries & Crematorium Income				3	
01-Mar-22	S106 Agreements				1	
02-May-22	Emergency Planning				2	
29-Sep-22	Council Tax 2022-23				1	
29-Mar-24	HEART (Home Environment Assessment & Response Team)				2	
31-Mar-24	Payroll Follow-up				2	
12-Apr-24	Leaseholder Management 2023-24			1		
29-Jul-24	Car Park Income 2023-24			2		
22-Aug-24	Customer Feedback 2023-24			1		
06-Mar-25	Housing Rental Income 2023-24	Reasonable		5		1
06-Mar-25	Commercial Rental Income	Reasonable			1	
11-Jun-25	Licensing	Reasonable		1	3	1
30-Jul-25	Grounds Maintenance 2023-24	Reasonable		1	1	
14-Oct-25	Risk Management 2025-26	Reasonable			1	1
04-Nov-25	Corporate Governance 2025-26	Reasonable			1	1
14-Nov-25	Food Hygiene 2023-24	Reasonable			2	
28-Nov-25	Business Change & Transformation	Reasonable			1	3
23-Apr-26	Corporate Fire Risk Management	Limited				9
05-May-26	Credit Cards	Reasonable			1	5
		TOTALS		11	25	21

Action Due = The agreed actions are due, but Internal Audit has been unable to ascertain any progress information from the responsible officer.

Delayed Action Due = The original action date has now passed and Internal Audit has obtained status update comments from the responsible officer and a revised action date. This revised action date has now passed, but Internal Audit has been unable to ascertain any progress information from the responsible officer.

Delayed Future Action = The original action date has now passed and Internal Audit has obtained status update comments from the responsible officer and a revised action date which is in the future.

Future Action = The agreed actions are not yet due, so Internal Audit has not followed the matter up.

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Audit Assignments with Recommendations Due	Action Due				Delayed Action Due				Delayed Future Action			
	Critical Risk	Significant Risk	Moderate Risk	Low Risk	Critical Risk	Significant Risk	Moderate Risk	Low Risk	Critical Risk	Significant Risk	Moderate Risk	Low Risk
Land Charges												2
Street Naming & Numbering												1
Cemeteries & Crematorium Income											1	2
S106 Agreements												1
Emergency Planning												2
Council Tax 2022-23												1
HEART (Home Environment Assessment and Response Team)												2
Payroll Follow-up												2
Leaseholder Management 2023-24								1				
Car Park Income 2023-24							2					
Customer Feedback 2023-24								1				
Housing Rental Income 2023-24							1	4				
Commercial Rental Income												1
Licensing								1			1	2
Grounds Maintenance 2023-24							1					1
Risk Management 2025-26												1
Corporate Governance 2025-26											1	
Food Hygiene 2023-24											1	1
Business Change & Transformation												1
Credit Cards											1	
TOTALS							4	7			5	20

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HIGHLIGHTED RECOMMENDATIONS

Critical, Significant or Moderate Risk Recommendations Past Original Action Date

The following significant or moderate risk rated recommendations, that have not yet been implemented and have exceeded their original action date, are detailed for Committee's scrutiny.

Job Name	Cemeteries & Crematorium Income	Original Action Date	31/03/2023
Risk Rating	Moderate Risk	Revised Action Date	09/11/2026
Recommendation Number	8	Recommendation Status	Delayed Future Action
Summary of Weakness	Recommendation	Management Response/Action Details	Status Update Comments
<p>Lack of 2.5 years rent income for Crematorium valuing approximately £362.5k due lessee's Dignity Plc.</p> <p>The Council should be receiving market rent income from March 2020 onwards in line with the lease agreement though due to the COVID pandemic, there appears to be a delay on the formal valuation by the District Valuer. To enable Finance to account for an income reserve, the Head of Estates was requested to estimate a rent value, and this was confirmed as £145k per year back in 2021.</p> <p>Since then, there appears to be no progress made by Estates with Dignity to agree an interim rent sum, and the suggestion made by Finance to raise an invoice 'on account' for a larger value until such time as actual market rent value is determined has not been considered. At present, the Council are receiving a rent sum of £5k per annum (£1250 per quarter) based on the expired rent value, so there is a annual shortfall of approximate £140k rental income.</p>	<p>The Head of Estates to respond urgently on this unresolved matter to either formally claim the rent income due or enable Finance to make the appropriate provisions in the account.</p>	<p>Agreed</p>	<p>This is currently with the District Valuer who are looking to arrange a meeting with the other side this month, the issue they have had is providing evidence to support a valuation. Hopefully the meeting will help progress the situation and we will continue to chase. Lack of engagement from Dignity's agent, it is our intention to refer the matter to Arbitration.</p>

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Job Name	Car Park Income 2023-24	Original Action Date	12/12/2024
Risk Rating	Moderate Risk	Revised Action Date	30/09/2025
Recommendation Number	3	Recommendation Status	Delayed Action Due
Summary of Weakness	Recommendation	Management Response/Action Details	Status Update Comments
Our findings showed that the income reconciliation of online payments relating to season tickets and PCN's is undertaken regularly by the Parking team, using the daily card transactions (world-pay) report sent by CS, to manually update the records within Chipside. However, the season ticket and penalty charge notice income due and received is not being reconciled to the income posted on Agresso; therefore, there is a risk of all income due not being collected and correctly accounted for.	Reconciliation of the PCN and Season ticket income between Chipside and Agresso should be completed on a regular basis, independently of the Parking team. If feasible, to facilitate the reconciliation process, the PCN and season ticket or car registration numbers (as detailed in the customer ID section on the world-pay statement) should be recorded in the text field, or PO field when posting income into Mentec/Agresso.	Agreed	Request sent to the FBP to implement a quarterly reconciliation using Car Parking reports and cash posted transactions in Agresso.

Job Name	Car Park Income 2023-24	Original Action Date	28/11/2024
Risk Rating	Moderate Risk	Revised Action Date	30/09/2025
Recommendation Number	6	Recommendation Status	Delayed Action Due
Summary of Weakness	Recommendation	Management Response/Action Details	Status Update Comments
The penalty charge notice debts returned by the bailiffs as uncollectable were marked as 'written off' after either the Town Centre Manager or Assistant Director had signed and returned the 'Debts Unable to Collect' form to the Parking team. However, this is in breach of the Procedure Rule's as neither of them have the delegated authority to approve write-offs.	A formal decision is obtained from the Assistant Director - Finance, allowing the SM – TCM and AD - E to authorise write-offs and a copy of the delegated authority form is sent to Legal Services for retention on the central delegated decisions folder.	Agreed	In liaison with the Assistant Director for Economy and Regeneration to sort out the process

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Job Name	Grounds Maintenance	Original Action Date	01/04/2026
Risk Rating	Moderate Risk	Revised Action Date	01/06/2026
Recommendation Number	2	Recommendation Status	Delayed Action Due
Summary of Weakness	Recommendation	Management Response/Action Details	Status Update Comments
There was no reliable evidence to confirm that checks were made to ensure that works had been completed, prior to contractor payments being made.	We recommend that the Parks Team select a random sample of scheduled jobs claimed to be completed each month and conduct a site inspection supported by photographs to provide assurance that works have been completed and quality standards are met, to substantiate contractor payments.	This will take the form of an adaptation of the current KPI sheet we currently report on, but we are looking to develop it as a tablet-based version for ease of use in the field.	Will add evidence of this once GM contract officer returns from long term sick. This is completed monthly, submission is put in pivot table and random sampling is done to check works completed.

Job Name	Licensing	Original Action Date	31/10/2025
Risk Rating	Moderate Risk	Revised Action Date	02/10/2026
Recommendation Number	9	Recommendation Status	Delayed Future Action
Summary of Weakness	Recommendation	Management Response/Action Details	Status Update Comments
The Licensing fees have not been reviewed/updated since 2019-20. A review of the Licensing budget showed the function was in budget deficit in the past three years, which could indicate that full cost recovery was not being achieved.	We recommend that the Licensing fees should be reviewed at regular intervals to ensure full cost recovery is being achieved and compliance with the relevant fees regulations.	Environmental Health and Licensing Manager, and Licensing Team Leader. The fee review process is scheduled to commence this year, and a 1st draft document to be ready for presenting to the relevant body by October 25.	To be reviewed in line with new Licensing Policy.

Job Name	Housing Rental Income 2023-24	Original Action Date	01/09/2025
Risk Rating	Moderate Risk	Revised Action Date	01/12/2025
Recommendation Number	3	Recommendation Status	Delayed Action Due
Summary of Weakness	Recommendation	Management Response/Action Details	Status Update Comments
The monthly reconciliation of housing rents to the General Ledger are ineffective as the financial data is not being matched from two independent sources of data.	We recommend that a valid rent reconciliation is performed monthly using income reports extracted from two separate independent sources i.e. General Ledger (Agresso) and Housing rent system (CX). Also, a reconciliation statement is prepared on completion to verify the balancing with narrative for any discrepancies investigated and resolved. The document is countersigned, and the final record is saved as a PDF.	This is something that was historically done but due to capacity has fell by the waste side. This needs to be re-introduced but whether this is monthly or quarterly basis may differ.	The level of debtors and creditors are currently being investigated to understand the difference between CX information and Agresso. Once this has been completed a monthly reconciliation will be re-instated.

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Job Name	Food Hygiene	Original Action Date	01/04/2026
Risk Rating	Moderate Risk	Revised Action Date	19/06/2026
Recommendation Number	3	Recommendation Status	Delayed Future Action
Summary of Weakness	Recommendation	Management Response/Action Details	Status Update Comments
There was a lack of internal performance metrics and senior management oversight for food safety inspections, resulting in minimum inspection frequencies not being met in seven out of ten cases reviewed.	We recommend that the Council ensures that it complies with the Code of Practice for Food Law in relation to the frequency of inspections.	Will establish a KPI % of inspections completed within the required timeframe and inspection due dates for each quarter.	A LAEMS (Local Authority Enforcement Monitoring System) return, as attached will be taken to the next available CET for review.

Job Name	Corporate Governance 2025-26	Original Action Date	30/04/2026
Risk Rating	Moderate Risk	Revised Action Date	30/06/2026
Recommendation Number	2	Recommendation Status	Delayed Future Action
Summary of Weakness	Recommendation	Management Response/Action Details	Status Update Comments
The absence of a formally approved and documented Freedom of Information policy and procedures, has contributed to the inconsistent handling of requests and failure to consistently meet statutory deadlines.	We recommend that management develop, formally approve, and implement a standalone Freedom of Information policy and supporting procedures and ensure that staff receive appropriate training to promote consistent, compliant, and timely handling of FOI requests.	Internal procedural document to be created and approved by Senior Leadership Team (SLT) following which, will be saved on the Intranet for staff. This is likely to include information about Subject Access Requests, Member Enquiry Forms and Freedom of Information requests.	

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Low Risk Recommendations Over 36 Months Past Original Action Date

The following 12 low risk rated recommendations, that have not yet been implemented and have exceeded their original action date by more than 36 months, are also detailed for Committee's scrutiny.

Job Name	Emergency Planning	Original Action Date	31/03/2023
Risk Rating	Low Risk	Revised Action Date	30/09/2026
Recommendation Number	3	Recommendation Status	Delayed Future Action
Summary of Weakness	Recommendation	Management Response/Action Details	Status Update Comments
Emergency Planning and media training for staff and elected members remains outstanding though we appreciate that CSW is currently reviewing the Council's training needs.	Training or at least an awareness programme is delivered to both keys officers and elected members at the earliest opportunity to ensure that the Council has a coherent approach in the event of an incident.	Agreed	Unable to comment on media training as assume that is part of a wider offering. However, in relation to training on EP, colleagues at CSW are currently undertaking the 2 year review of the plan and will then role out training, this will include officers and members. Target date for completion will be March 2026. The risk regarding media training is accepted. This has been undertaken in the past but will be rolled out again during 2026/27. An Emergency Planning Officer has been recruited and is going through the checks currently. Once they start within the next 4 weeks, they will pick up training and progress so far with CSW.

Job Name	Emergency Planning	Original Action Date	31/03/2023
Risk Rating	Low Risk	Revised Action Date	30/09/2026
Recommendation Number	4	Recommendation Status	Delayed Future Action
Summary of Weakness	Recommendation	Management Response/Action Details	Status Update Comments
The approved EMP meets the framework for NBBC'S effective response to local and major incidents, however the actual testing of EMP has not been conducted. Therefore, full reliance cannot be placed on the EMP to ensure that it operates in practice, or that staff are aware of their responsibilities. This may limit the effectiveness of plans in real life events.	The functionality and effectiveness of the EMP needs to be formally tested to confirm that the EP, Major Incident Plan and the EMC work in practice to demonstrate that NBBC are ready to act as Category 1 responder.	EP is currently under review and training will then follow. However, the LRF run regular training exercises and NBBC are involved as first responder. This tests both a wider emergency response to include third parties and our own internal mechanisms. Target date for completion will be March 2026	This is in progress with the Solihull Partnership. However, alternative arrangements may be made internally with NBBC. A new post has been recruited to lead emergency planning but recruitment checks are currently underway. Once in post, they will review the EP and coordinate with CSW to ensure our plan is fit for purpose and that training is up to date.

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Job Name	Cemeteries & Crematorium Income	Original Action Date	31/03/2023
Risk Rating	Low Risk	Revised Action Date	01/09/2026
Recommendation Number	1	Recommendation Status	Delayed Future Action
Summary of Weakness	Recommendation	Management Response/Action Details	Status Update Comments
An external firm has also been commissioned to digitize the cemetery plans, which will assimilate into the EPITAPH cemeteries database to enable records to be archived to its cloud memory. It understood that the first set of plans have been drafted, however remain at pending stage, as there are details on areas of the plans that require confirming by the Council	We recommend that the outstanding details are confirmed to the contractor as soon as possible. Also, the contracted project is monitored regularly to ensure that the target completion is achieved.	Subject to available resources within the Cemeteries Team, follow up the 1st draft plans with revisions/additions & get the plans formally adopted.	The digitised ledger transcriptions will be uploaded into Epitaph to help provide a more complete historical record of the data held there. This activity is not scheduled to begin until the data cleansing work is finished, there are currently no confirmed timelines for when this will take place.

Job Name	Cemeteries & Crematorium Income	Original Action Date	31/03/2023
Risk Rating	Low Risk	Revised Action Date	01/09/2026
Recommendation Number	5	Recommendation Status	Delayed Future Action
Summary of Weakness	Recommendation	Management Response/Action Details	Status Update Comments
There is concern over the accuracy and completeness of the cemetery data held on the new EPITAPH system. Although it was advised that testing was conducted on the migration process to ensure accuracy and completeness of data transfer before the new system went live, irregularities have been noted during audit review.	We recommend that:1. All reservation and repurchases records are revisited on both systems and omitting data is updated on the EPITAPH plot records.2. Further verification checks/tests need to be completed to ensure statutory records from EPILOGUE system have migrated over to the current system in the event that the unsupported EPILOGUE system becomes inaccessible. 3. A project briefing note and any lesson learns should be identified and recorded on the Project log and reported to the Corporate Asset Management Team (CAMT) to assist future projects.	This is subject to available resources within the Cemeteries Team, beyond those required for routine service delivery. This will require an officer with knowledge of the cemeteries processes, inc both the current & previous software systems & an understanding of the ledger records. There will be a salary cost implication for this piece of work, which requires further discussion between the Director Public Services & Deputy CEO. The data transferred does contain errors. Work has been underway to cross reference. With the resource available it is estimated that it could take up to approximately 4 years to complete at the current pace. Epilogue data has been exported for resilience and reference should it become inaccessible.	This will require external resources to go through backlog of data to update.

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Job Name	Land Charges	Original Action Date	31/03/2022
Risk Rating	Low Risk	Revised Action Date	30/10/2026
Recommendation Number	6	Recommendation Status	Delayed Future Action
Summary of Weakness	Recommendation	Management Response/Action Details	Status Update Comments
<p>The LCC Service has been making a substantial surplus annually in the last three years (and for a number of years prior to that). This is clearly in breach of the Local Authorities (England) (Charges for Property Searches) Regulations 2008 and the Local Government Property Search Services – Costing and Charging Guidance 2009. Regulation 6 (3), states that ‘A local authority must take all reasonable steps to ensure that over the course of any period of three consecutive financial years, the total income (including notional income from internal transactions) from such charges and recharges does not exceed the total costs of granting access to property records.’</p>	<p>The budget should be monitored, and fees and charges adjusted as appropriate, to ensure compliance with the regulations.</p>	<p>Agreed</p>	<p>A time cost analysis should be completed when the transition to HMLR has taken place. A significant piece of work is being undertaken by an external consultant to review income generation in Land Charges, Planning and Street Naming and Numbering. In respect of Planning Income Generation and Street Naming and Numbering, two Cabinet reports have been prepared, which, subject to final approval from the Finance Team and the Monitoring Officer, will be taken to Cabinet in May 2026 and to Full Council in July 2026. If the recommendations of both reports are approved, then increased Planning and Street Naming and Numbering Fees and Charges for those a range of existing and proposed discretionary services will be introduced in Autumn 2026. Price review reports would then be required to be prepared in respect of both services once time recording has been established within both teams. This process will ensure that a proper basis for fee setting is established for both service areas, and that cost recovery can be properly demonstrated in accordance with legislative requirements. In respect of Fees and Charges for the Local Land Charges Service, the setting of such fees is subject to specific legislation that the Planning and Street Naming and Numbering Services are not bound by. Upon a review of the legislative requirement, it has become evident that further support from finance in demonstrating cost recovery for the Local Land Charges service is required. The Finance Team have therefore been contacted and a request for support has been made</p>

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Job Name	Land Charges	Original Action Date	31/03/2021
Risk Rating	Low Risk	Revised Action Date	30/06/2026
Recommendation Number	7	Recommendation Status	Delayed Future Action
Summary of Weakness	Recommendation	Management Response/Action Details	Status Update Comments
Section 9, of the Statutory Instrument 2008 No. 3248 (of the above regulations) requires the Council to publish annually its LLC financial statement for the previous year and estimates used to calculate the LLC Fees for the current financial year. However, the Council has not published this information since the Regulations came into force in 2010.	The LLC financial statement and estimates required under Section 9 of the Local Authorities (England) (Charges for Property Searches) Regulations 2008 should be published annually. An appropriate mechanism should be put in place to ensure that the relevant information is published annually.	Agreed	Will work with the Finance Business Partner to see what can be resolved. Finance will work with the LLC Team to ensure the statements are ready for June 2026 (Finance has already started drafting these but needs input from LLC)

Job Name	S106 Agreements	Original Action Date	31/03/2022
Risk Rating	Low Risk	Revised Action Date	18/12/2026
Recommendation Number	5	Recommendation Status	Delayed Future Action
Summary of Weakness	Recommendation	Management Response/Action Details	Status Update Comments
There were no written procedures available to assist the relevant staff (especially new starters) involved in the monitoring of s106 agreements.	The procedures for the s106 monitoring system should be formally documented, stored in a central location, maintained up to date, and made available to the relevant staff involved in administering the system.	Agreed	Many actions following the Section 106 Agreement Audit that took place in Summer 2025 are being undertaken across the Council. The Assistant Director for Planning has created a dedicated Section 106 Monitoring Officer Post and interviews are taking place in March 2026. It should also be noted that NBBC is also moving forwards with procuring S106 Monitoring software and this is expected to be rolled out in Autumn 2026. Once that post is recruited to, and progress has been made with procuring the software, this will be a sensible time to formally document the matters listed. In the meantime, and in advance of the S106 Monitoring Post starting, a how to guide will be produced of how S106 obligations are administered at NBBC, this is by way of an interim measure pending the full policies and guidance being produced later in 2026.

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Job Name	Street Naming & Numbering	Original Action Date	31/03/2022
Risk Rating	Low Risk	Revised Action Date	30/06/2026
Recommendation Number	3	Recommendation Status	Delayed Future Action
Summary of Weakness	Recommendation	Management Response/Action Details	Status Update Comments
A review of the SNN budget for the past five years shows that the service has generated a profit in the first four years, though for 2020/21 there was an under-recovery of costs of approximately £1.8k. The charges should not exceed the cost of providing the service, so the Council is in breach of the regulations.	The SNN income and expenditure should be regularly monitored, and fees and charges adjusted as appropriate to ensure compliance with the regulations.	Agreed	We will look to create an income reconciliation between the Flare and General Ledger systems. The SNN fees are in the process of being reviewed.

Job Name	Council Tax 2022-23	Original Action Date	31/12/2022
Risk Rating	Low Risk	Revised Action Date	30/09/2026
Recommendation Number	3	Recommendation Status	Delayed Future Action
Summary of Weakness	Recommendation	Management Response/Action Details	Status Update Comments
Discounts, disregards, and exemptions appear to have been only reviewed where a change in circumstances notification has been received. With the exception of single person discounts which have been reviewed up to 2020/21 as part of the annual National Fraud Initiative (NFI) data matching exercise, a full review of discounts, disregards and exemptions did not appear to have been undertaken for some time.	It is acknowledged that in the last two years, the Team's priority has been given to ensuring that the various covid-19 government grants were distributed to the community/ businesses on time. However, formal review of discounts, disregards, and exemptions should be scheduled to ensure that relevant accounts are still eligible.	Timetable of reviews for discount disregard and exemption classes has been produced by/for Visiting Officers to mainly complete. An evaluation is currently ongoing as to the best method of reviewing SPD's	Resources on the Billing team over the last couple of years have not been sufficient to take on a full SPD review, meaning we would have to appoint an external company to carry out this work. The alternative that I am looking at is to introduce a continuous rolling SPD review for example 100 a month and this is then factored into the daily work. Changes on the team over the last few months have meant that with recruitment and training we have had not had enough trained staff to deal with the daily work alone but this situation has improved and therefore we can look to introduce a rolling SPD review but it won't be before the end of this financial year.

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Previously Reported Recommendations Now Risk Accepted

Management has decided that the following recommendations are no longer going to be implemented and the risks associated with these weaknesses in control are to be accepted.

Job Name	Absence Management 2023-24	Original Action Date	31/12/2024
Risk Rating	Low Risk	Revised Action Date	01/04/2026
Recommendation Number	6	Recommendation Status	Risk Accepted
Summary of Weakness	Recommendation	Management Response/Action Details	Status Update Comments
The current flexi- procedures are currently open to interpretation as there is no clarity on the booking of flexi leave, especially where there is no sufficient credit at the time of booking. There is a potential risk that staff will work unnecessary long hours where there is no service requirement to build up hours to claim additional leave.	Flexi leave should only be requested and approved where there is evidence to show the hours are available or that the 5hour debit policy will not be breached. This needs to be reflected in the Council's flexi-guidance policy.		The flexi policy is currently under review though so an FAQ section will be included in the revised policy. Policy is under review but risk is deemed low and acceptable particularly given that management of annual leave is now managed through iRent with greater overview and scrutiny of leave balances and carry forwards.

Job Name	Absence Management 2023-24	Original Action Date	31/12/2024
Risk Rating	Low Risk	Revised Action Date	01/04/2026
Recommendation Number	7	Recommendation Status	Risk Accepted
Summary of Weakness	Recommendation	Management Response/Action Details	Status Update Comments
There is no formal procedure note or policy on the treatment of TOIL (time of in lieu), therefore staff have no guidelines to refer to ascertain the conditions and clear consistent treatment of working beyond 7pm on a normal working day, weekends, or public holidays. (these are classed as TOIL so fall outside of the flexitime rules).	To consider the introduction of a specific web page/link that details 'employee leave and entitlements' where staff can effectively locate guidance and support. As there are number of questions raised by employees on the flexi-time, leave deductions etc, this page could include FAQ's.		Revised Flexi Policy in development which will include FAQ section and also cover TOIL. It was agreed via email and follow up calls that target date for completion would be updated to 31/03/2026 Policy remains in development but given the small number of employees on TOIL scheme risk is deemed low. Management of leave is now also via iRent which mitigates some risk as greater oversight and management of leave balances and carry forwards.

Job Name	Payroll Follow-up	Original Action Date	28/02/2024
Risk Rating	Low Risk	Revised Action Date	31/03/2026
Recommendation Number	4	Recommendation Status	Risk Accepted
Summary of Weakness	Recommendation	Management Response/Action Details	Status Update Comments
To ensure that the rectification process is consistent and effective, the Council	The Guidance should be reviewed and revised as soon as possible, to ensure that the		A review of the overpayment/underpayment guidance was started, and it will include a

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implemented a Salary Overpayment & Underpayment Guide in 2015; however, it has not been reviewed and updated since then to reflect any changes in the process.	processes are relevant, proportionate, and effective. The updated Guidance should be made available/ accessible to all involved in administering the system.		review of the recovery process, but the progress has slipped. In the main, the actual process remains sound, but it just needs to be agreed with finance. Review of policy/guidance ongoing but current policy remains fit for purpose and legally compliant.
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Job Name	CCTV	Original Action Date	31/03/2022
Risk Rating	Low Risk	Revised Action Date	31/03/2023
Recommendation Number	2	Recommendation Status	Risk Accepted
Summary of Weakness	Recommendation	Management Response/Action Details	Status Update Comments
<p>In addition to the main Control Room CCTV scheme, the Council operates other peripheral systems, all owned by the Waste & Transport Services, which are not currently covered under NBBC CCTV Code of Practice and Procedures Manual. These are;</p> <ul style="list-style-type: none"> (i) Smart cameras on Council refuse collection vehicles; (ii) Fly tipping cameras; and (iii) Body worn video (BWV) – externalised environmental enforcement service 	The Council needs to ensure that all the CCTV systems it operates (internally or externally provided), are disclosed and covered by its CCTV Code of Practice (CoP).	Former Head of Town Centre (HTC) response Fly-tipping and smart cameras on Council refuse collection vehicles are owned by the Waste & Transport service and do not feed into the Control Room. Therefore, they do not fall under the remit of the CCTV Controllers and do not need to be included in the CoP and PM for the Control Room. However, if they need to be included, then a separate CoP & PM specifically for the Waste & Transport Service is needed as the current CoP & PM relate to & reflect the Control Room only. Former Head of Waste & Transport (HWT) response In process of liaising with HTC to include RCV camera and fly tipping protocols within the CP & PM. The document will then be issued to all authorised personnel with responsibility for Camera use or management.	Contact with HWT has not yet taking place due to current workload priority. It is proposed that once the CCTV system is finally upgraded, the whole service to be reviewed, with a view to bringing all the camera systems into a single service as a piece of work in 2023. SD - Resources response: A standalone CoP and procedures manual is being developed specifically for Waste & Transport CCTV (fleet cameras, fly-tipping cameras and BWV). Alastair Blunkett is leading on this with his team and will bring to SLT later in 2026. As the only outstanding item, this recommendation is accepted and will be dealt with outside of this audit as it is a new stream of work.

Job Name	CCTV	Original Action Date	31/03/2022
Risk Rating	Low Risk	Revised Action Date	31/03/2023
Recommendation Number	12	Recommendation Status	Risk Accepted
Summary of Weakness	Recommendation	Management Response/Action Details	Status Update Comments
The two stand-alone CCTV systems (Waste fleet and fly-tipping cameras) have no live viewing; i.e., the footage is not viewable and can only be accessed retrospectively by downloading the footage via the Wi-fi link at the Depot (Waste fleet), or by the Control Room operators (fly-tipping). There is no documented procedure for checking and maintaining the health of the	The equipment health checks procedure should be specified within the CoP & PM to assist with effective operation and litigation process.	Fly-tipping and smart cameras on Council refuse collection vehicles are owned by the Waste & Transport service and do not feed into the Control Room. Therefore, they do not fall under the remit of the CCTV Controllers and do not need to be included in the CoP and PM for the Control Room. However, if they need to be included, then a separate CoP & PM	Contact with HWT has not yet taking place due to current workload priority. It is proposed that once the CCTV system is finally upgraded, the whole service to be reviewed, with a view to bringing all the camera systems into a single service as a piece of work in 2023. SD - Resources response: As per unique ID number 1278, a standalone CoP and procedures

Nuneaton & Bedworth Borough Council – Audit Progress Report

<p>stand-alone systems' equipment, to ensure that the cameras are working and recording and that the date and time programmed into equipment is correct. Poorly maintained cameras/equipment could lead to ineffective use of resources and unsuccessful litigation against the polluters/defence of claims against the Council.</p>		<p>specifically for the Waste & Transport Service is needed as the current CoP & PM relate to & reflect the Control Room only. Former Head of Waste & Transport (HWT)response In process of liaising with HTC to include RCV camera and fly tipping protocols within the CP & PM. The document will then be issued to all authorised personnel with responsibility for Camera use or management.</p>	<p>manual for Waste & Transport CCTV is in development by Alastair Blunkett. This is a separate work stream and this recommendation is therefore accepted and needs closing.</p>
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Job Name	Licensing	Original Action Date	31/08/2025
Risk Rating	Low Risk	Revised Action Date	30/11/2025
Recommendation Number	2	Recommendation Status	Risk Accepted
Summary of Weakness	Recommendation	Management Response/Action Details	Status Update Comments
<p>The Council's public register of licences was not maintained up to date and did not always contain the relevant information as recommended by best practice.</p>	<p>We recommend that the public register of licences should be maintained up to date, and with the required information. We also suggest that the Service should consider developing a facility for online access to the public register of licences, to improve public access and reduce administrative burden on the Licensing Service in answering queries.</p>	<p>1. A report on the number of licences issued will be obtained quarterly from Flare, checked for gaps and corrected as necessary, to assist with accurate reporting. We will check the relevant guideline for each licensing regime, to ensure that the register and format we maintained comply with the relevant requirements.2. We liaised with the IT team last year, to look at developing online application process and access to the register of licences etc, however, with other work priorities, no progress has been made so far in this area. We will follow this up with IT again shortly, to see how we can advance this initiative to live implementation.</p>	<p>The matter is being addressed with the Licensing Team Leader, to be completed by the end of November 25. Assistant Director and Service Manager have accepted the risk so this needs taking off the list of outstanding.</p>

NUNEATON AND BEDWORTH BOROUGH COUNCIL

Report to: Audit and Standards Committee – 23rd June 2026

From: Audit Manager

Subject: Internal Audit Annual Conclusion Report 2025-26

1. Purpose of the Report

- 1.1 Global Internal Audit Standards (GIAS 11.3 - Communicating Results) and the UK Public Sector Application Note that requires the Chief Audit Executive to make an annual conclusion over the effectiveness of the organisation's governance, risk management and control.
- 1.2 The Conclusion was formerly described as the Opinion under the previous Standards. The conclusion is provided to support the Council's Annual Governance Statement and reflects the outcomes of the internal audit activity undertaken during the year.
- 1.3 The report also provides information on the performance of the Internal Audit service in 2025/26 and an assessment of the conformance against Global Internal Audit Standards.

2. Recommendations

- 2.1 To consider and note the Annual Internal Audit Conclusion for 2025-26 (Appendix 1).

3. What the Committee is being asked to consider?

- 3.1 The Audit and Standards Committee is responsible for providing assurance to the Council on the effectiveness of the governance arrangements, risk management framework and internal control environment. Specifically, Committee is being asked:
 - Does the overall Annual Audit Conclusion provide a clear opinion on the Council's governance, risk management and control framework?
 - Is the Conclusion evidence based, unbiased and reflective of the Council's risk landscape?
 - Have any significant issues been identified that require further management action or escalation?
 - Is the Council making satisfactory progress in response to audit recommendations?
 - Has Internal Audit operated in accordance with Global Internal Audit Standards?
 - Does the Internal Audit Conclusion support the Council's Annual Governance Statement (AGS)?

4. Internal Audit Annual Conclusion

- 4.1 The Global Internal Audit Standards (GIAS) requires that the 'Chief Audit Executive' (in the case of Nuneaton & Bedworth Borough Council the Audit Manager) must deliver an annual internal audit conclusion and report that can be used by the Council to inform its Annual Governance Statement.
- 4.2 The annual internal audit report must conclude on the overall adequacy and effectiveness of the organisation's framework of governance, risk management and internal control. The annual report must also include a statement on conformance with the GIAS and the results of the Quality Assurance and Improvement Programme (QAIP).
- 4.4 Global Internal Audit Standards contains the following purpose statement:

"Internal auditing strengthens the organization's ability to create, protect, and sustain value by providing the board and management with independent, risk-based, and objective assurance, advice, insight, and foresight.

Internal auditing enhances the organization's:

- *Successful achievement of its objectives.*
- *Governance, risk management, and control processes.*
- *Decision-making and oversight.*
- *Reputation and credibility with its stakeholders.*
- *Ability to serve the public interest.*

Internal auditing is most effective when:

- *It is performed by competent professionals in conformance with the Global Internal Audit Standards, which are set in the public interest.*
- *The internal audit function is independently positioned with direct accountability to the board.*
- *Internal auditors are free from undue influence and committed to making objective assessments."*

ADRIAN MANIFOLD
AUDIT MANAGER



Nuneaton & Bedworth BC – Internal Audit Annual Report 2025-26

Audit & Standards Committee: 23rd June 2026



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Our Vision

To bring about improvements in the control, governance and risk management arrangements of our Partners by providing cost effective, high quality internal audit services.

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Providing Excellent Audit Services in the Public Sector

Introduction

This report provides the Annual Internal Audit Conclusion for the year ended 31 March 2026, in accordance with the Global Internal Audit Standards (GIAS 11.3 - Communicating Results) and the UK Public Sector Application Note that requires the Chief Audit Executive to make an annual conclusion over the effectiveness of the organisation’s governance, risk management and control. The Conclusion was formerly described as the Opinion under the previous Standards. The conclusion is provided to support the Council’s Annual Governance Statement and reflects the outcomes of the internal audit activity undertaken during the year.

The Chief Audit Executive is responsible for leading the internal audit function, providing independent and objective assurance to senior management and elected members on the adequacy and effectiveness of the organisation’s governance, risk management, and internal control processes. The Chief Audit Executive supports the organisation in achieving its objectives by evaluating and improving the effectiveness of these processes and plays a key role in promoting good governance and accountability.

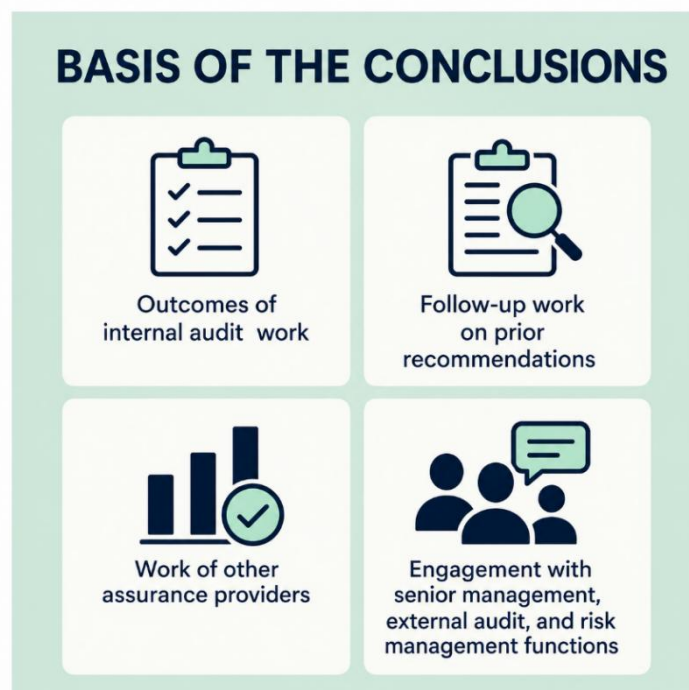
Purpose of the Internal Audit Conclusion

The purpose of the annual conclusion is to provide:

- An independent and objective assessment of the Council’s risk management, control and governance arrangements.
- Assurance to senior management and the Audit & Standards Committee on the overall adequacy and effectiveness of these arrangements.
- A basis for the Audit & Standards Committee to assess the Council’s internal control environment.

Basis of the Conclusions

Internal Audit's risk-based plan must take into account the requirement to make an annual internal audit conclusion. Accordingly, the Audit Plan must incorporate sufficient work to enable the Chief Audit Executive to make conclusions on the overall adequacy and effectiveness of the organisation’s framework of governance, risk management and control. Internal Audit must therefore have sufficient resources to deliver the Audit Plan.



Nuneaton & Bedworth – Internal Audit Annual Report 2025-26

This conclusion is based on:

- The outcomes of internal audit work undertaken during the year, as approved in the annual audit plan.
- Reports and documentation previously issued by the internal audit service.
- Advice from internal stakeholders where available.
- Historical audit records and progress updates previously submitted to the Audit & Standards Committee.
- Discussions with senior management members and other stakeholders.

Annual Internal Audit Conclusion

In my capacity as the Council's Chief Audit Executive, I am required to provide conclusions annually on the overall adequacy and effectiveness of the organisation's framework of governance, risk management and internal control.

Overall Possible Conclusion

The Chief Audit Executive's conclusion relative to the organisation overall would normally fall into one of the following 4 categories:

OVERALL POSSIBLE CONCLUSION

Substantial Assurance

A sound system of governance, risk management and control exists, with only minor weaknesses. Most controls are well designed and operating effectively, and risks are well managed.

Reasonable Assurance

The framework of governance, risk management and control is generally adequate and effective, although some improvements are required. Most systems and processes are well designed and operating effectively, but a small number of moderate risk issues were identified that require management attention.

Limited Assurance

There are significant weaknesses in governance, risk management and/or control which could jeopardise the achievement of objectives. Several audit findings suggest control breakdowns or gaps, some of which are high-risk or systemic.

No Assurance

The overall system of governance, risk management and control is ineffective. Fundamental or pervasive weaknesses exist across systems reviewed; immediate remedial action is required.

Nuneaton & Bedworth – Internal Audit Annual Report 2025-26

Overall Conclusion for 2025-26

Reasonable Assurance can be given that Nuneaton & Bedworth Borough Council's framework of governance, risk management and internal control are generally adequate and effective in supporting the delivery of the Council's objectives.

There are, however, areas where control improvements are required, particularly in relation to corporate fire risk management. These areas have been discussed with senior management and appropriate action plans have been agreed to address the identified issues.

In forming this conclusion, I am satisfied that no conflicts of interest have occurred which would have any bearing on my independence or objectivity. Also, my organisational independence and objectivity has not been subject to any impairment in fact or appearance; nor has the scope of our work been restricted in any way.

I have arrived at this conclusion having regard to the following:

- The report has been prepared during a prolonged period of transition for the Internal Audit function.
- The level of coverage provided by Internal Audit was considered adequate.
- Work has been planned and performed to obtain sufficient information and explanation considered necessary in order to provide evidence to give reasonable assurance that the organisation's control environment is operating effectively.
- There were no instances identified where the absence of, or significant weaknesses in, internal control resulted in a material loss to the Council or a need for immediate escalation of risk
- The changing risk environment within the Council has been taken into account during the 2025-26 financial year.
- Our insight gained from our interactions with Senior Management and the Audit & Standards-Committee during 2025-26.
- In relation to the Council's corporate governance arrangements, it is positive to note that the Council has refreshed its governance articulation in the 2026 Local Code of Corporate Governance document and the governance expectations articulated within the updated Local Code have been considered when forming this conclusion. The Local Code emphasises the Council's commitment to the seven core principles of good governance contained within the CIPFA/SOLACE Framework (2016) and demonstrates how the Council is complying with the Code.
- Additionally, an internal audit assignment was concluded in November 2025, which gave an independent review of the Council's governance framework. It was concluded that an overall assurance rating of Reasonable was appropriate. Two Moderate risk recommendations for improvements were made; one of which has already been addressed to our satisfaction; the other, concerning improvements to the Council's Freedom of Information policy and procedures, remains outstanding.
- The Council undertook a LGC Corporate Peer Challenge during 2025-26 and developed an action plan to deliver continuous improvement.
- An internal audit assignment reviewing the Council's risk management framework was finalised in October 2025. It was concluded that an overall assurance rating of Reasonable was appropriate. One Moderate risk recommendation for improvement was made regarding the testing of mitigating controls and ten low risk recommendations were also made. The moderate risk recommendation has already been addressed to our satisfaction as have eight of the low risk recommendations.
- An internal audit of the Council's Corporate Fire Risk Management policies and procedures has been recently concluded and attracted a Limited overall assurance rating. The audit raised six Moderate risk recommendations and three low risk recommendations. All nine

Nuneaton & Bedworth – Internal Audit Annual Report 2025-26

recommendations have yet to reach their agreed action dates. Management's actions will be monitored throughout the year and reported back to this Committee.

- Early indications are that the audit of the Council's Fuel Card will attract a Limited overall assurance rating. The details of the control weaknesses identified by this audit will be highlighted to this Committee later in the year when the assignment has been finalised.
- The process for following up audit recommendations at Nuneaton & Bedworth was not considered to be efficient or timely and did not provide either Internal Audit, Senior Management and the Audit & Standards Committee with transparent and appropriate details of management's actions in relation to addressing control weaknesses. As a result, it is apparent that an inflated number of legacy audit recommendations is still being shown as outstanding. Albeit this number has reduced significantly since last year.
- The Internal Audit service has recently deployed the K10 Vision Audit Management System at Nuneaton & Bedworth, which should now provide Management and this Committee with greater visibility of all outstanding audit recommendations. This system notifies management when audit recommendations are due and will allow managers to provide update information direct to the system and also attach evidence of the successful completion of the agreed actions.
- We have undertaken an exercise with senior management to establish an update position on audit recommendations perceived to be still outstanding and a significant proportion of the legacy recommendations have been addressed to our satisfaction.
- We have been able to determine that where weaknesses have been identified by Internal Audit, management has made a clear commitment to make the necessary control improvements.

This conclusion is provided with the following caveats:

- The opinion does not imply that Internal Audit has reviewed all risks, controls and governance arrangements relating to the Council. The opinion is substantially derived from the conduct of risk-based audit work and takes into account known limitations to the scope of Internal Audit's work. As such, it is only one component that is considered when producing the Council's Annual Governance Statement.
- No system of control can provide absolute assurance against material misstatement or loss, nor can Internal Audit give absolute assurance.
- Full implementation of all agreed actions is essential if the benefits of the control improvements detailed in each individual audit report are to be realised.

Internal Audit Performance & Compliance

During 2025-26 Internal Audit has operated in accordance with the Global Internal Audit Standards; CIPFA's Application Note: Global Internal Audit Standards in the UK Public Sector and the Internal Audit Charter approved by the Audit & Standards Committee.

A self-assessment of compliance with the Global Internal Audit Standards was recently conducted, and actions are being taken to address any areas for improvement. These actions are contained within CMAP's Quality Assurance & Improvement Programme (QAIP). The CMAP Leadership team revise the QAIP on an annual basis, with regular reviews of the progress on actions throughout the year. The QAIP is a standing item on all CMAP team meeting agendas and on the CMAP Operational Group meeting agendas.

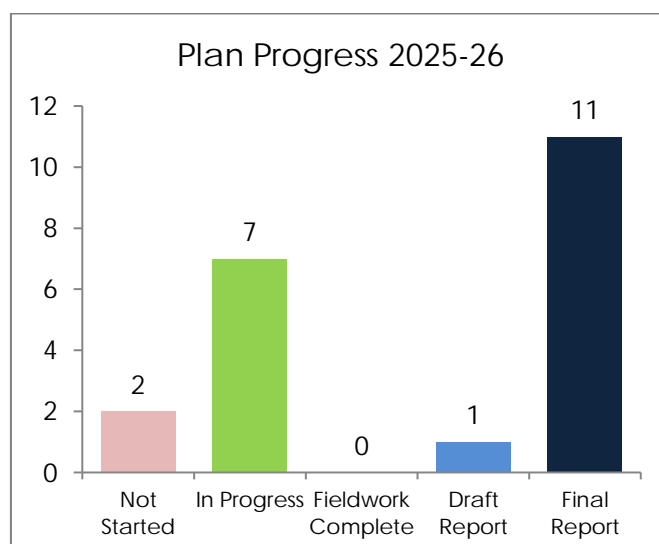
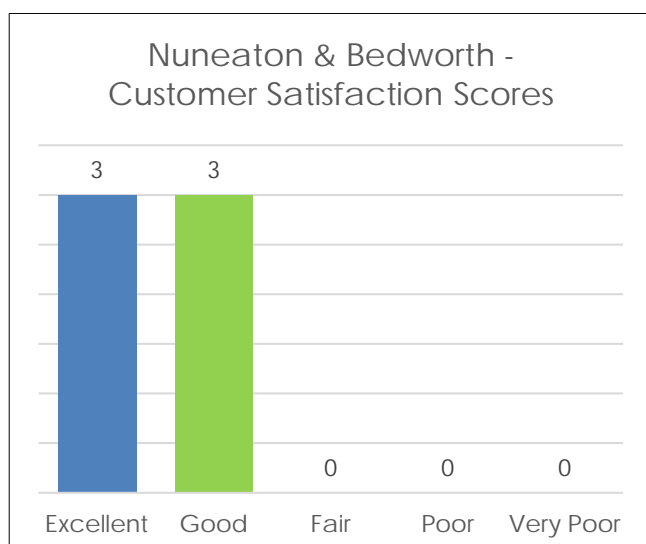
The QAIP for 2025/26 and the progress made during the year on securing the improvements is shown in [Appendix A](#) at the back of this report.

An external quality assessment was last undertaken in October 2022 and it was determined that we generally conformed with each standard. 'Generally Conforms' means the evaluator has concluded that the relevant structures, policies, and procedures of the activity, as well as the processes by which they are applied, comply with the requirements of the individual *Standard* or element of the Code of Ethics in all material respects. For the sections and major categories, this means that there is general conformance to a majority of the individual *Standards* or elements of the Code of Ethics, and at least partial conformance to the others, within the section/category. There may be significant opportunities for improvement, but these must not represent situations where the activity has not implemented the *Standards* or the Code of Ethics, has not applied them effectively, or has not achieved their stated objectives. As indicated above, general conformance does not require complete/perfect conformance, the ideal situation, successful practice, etc.

Assessments were based on the following 3 ratings:

- **Generally Conforms** - means that an internal audit activity has a charter, policies, and processes that are judged to be in conformance with the Standards.
- **Partially Conforms** - means deficiencies in practice are noted that are judged to deviate from the Standards, but these deficiencies did not preclude the internal audit activity from performing its responsibilities in an acceptable manner.
- **Does Not Conform** - means deficiencies in practice are judged to be so significant as to seriously impair or preclude the internal audit activity from performing adequately in all or in significant areas of its responsibilities.

Another external quality assessment will be scheduled for completion in 2027.



Summary of Audit Work Undertaken

Audit Plan 2025-26

The 2025-26 Internal audit plan, approved by the Audit & Standards Committee, 1st April 2025, was informed by internal audit's own assessment of risk and materiality in addition to consultation with Senior Management to ensure it aligned to the organisation's key risks and objectives. Changes to this Audit Plan have been reported to the Audit & Standards Committee throughout the year.

The following tables summarise the revised 2025-26 Audit Plan assignments and their outcomes as well as those assignments from the 2024-25 Audit Plan which were still ongoing in 2025-26.

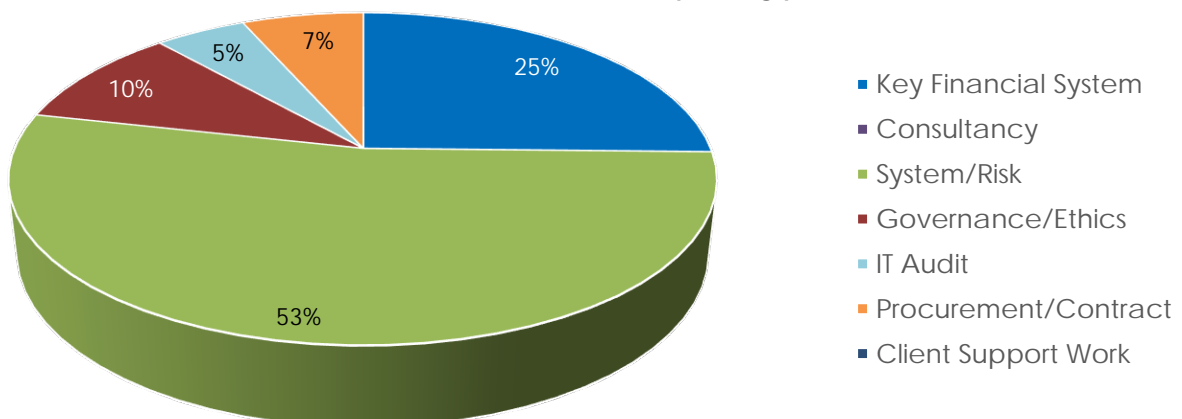
2025-26 Jobs	Status	% Complete	Assurance Rating
Insurance	In Progress	70%	
Housing Benefit & Council Tax Support	Allocated	10%	
Business Change & Transformation	Final Report	100%	Reasonable
Information Security 2025-26	In Progress	25%	
Risk Management 2025-26	Final Report	100%	Reasonable
Corporate Governance 2025-26	Final Report	100%	Reasonable
Grant Certification 2025-26	Final Report	100%	N/A
Markets & Street Trading	In Progress	40%	
Corporate Fire Risk Management	Final Report	100%	Limited
Voids Management	In Progress	70%	
Capital Project Management	In Progress	20%	
Waste Management	In Progress	75%	
Parks & Open Spaces	Allocated	0%	

† Additional audits required to provide an Opinion

2024-25 Jobs B/fwd	Status	% Complete	Assurance Rating
Corporate Credit Cards	Final Report	100%	Reasonable
Electoral Services	Final Report	100%	Substantial
Housing Fire Risk Management	In Progress	70%	
Fuel Cards	Draft Report	95%	Limited*
Licensing	Final Report	100%	Reasonable
Food Hygiene f/u	Final Report	100%	Reasonable
Grounds Maintenance	Final Report	100%	Reasonable
Homelessness	Final Report	100%	Reasonable

* Assurance rating yet to be finalised

Revised Audit Plan 2025-26 per Type of Audit



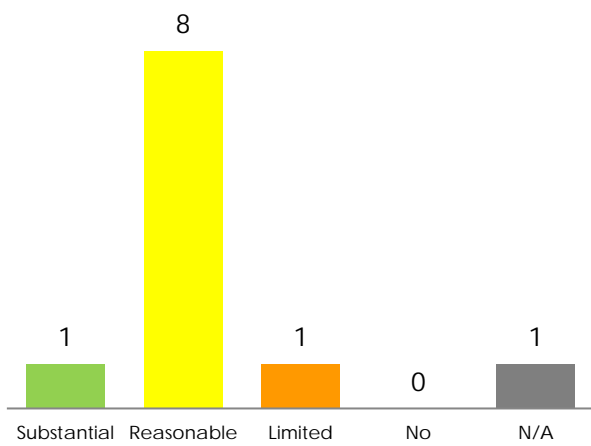
Nuneaton & Bedworth – Internal Audit Annual Report 2025-26

Assurances Provided

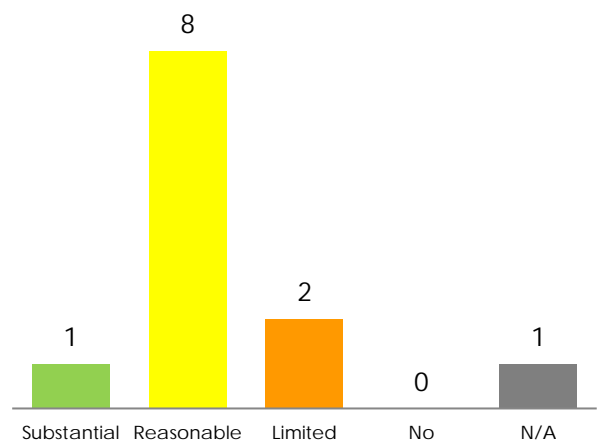
The following table summarises the extent of audit coverage provided to Nuneaton & Bedworth Borough Council during 2025-26 and the assurance ratings associated with each audit assignment.

Summary of Audit Plan 2024-25 Results (incl. Jobs B/Fwd)	Type of Review						Totals
	Key Financial System	Consultancy	System /Risk	Governance /Ethics	IT Audit	Procurement /Contract	
Not Yet Complete	2		6		1	1	10
Substantial			1				1
Reasonable	1		5	2			8
Limited			1				1
No							
N/A	1						1
	4		13	2	1	1	21

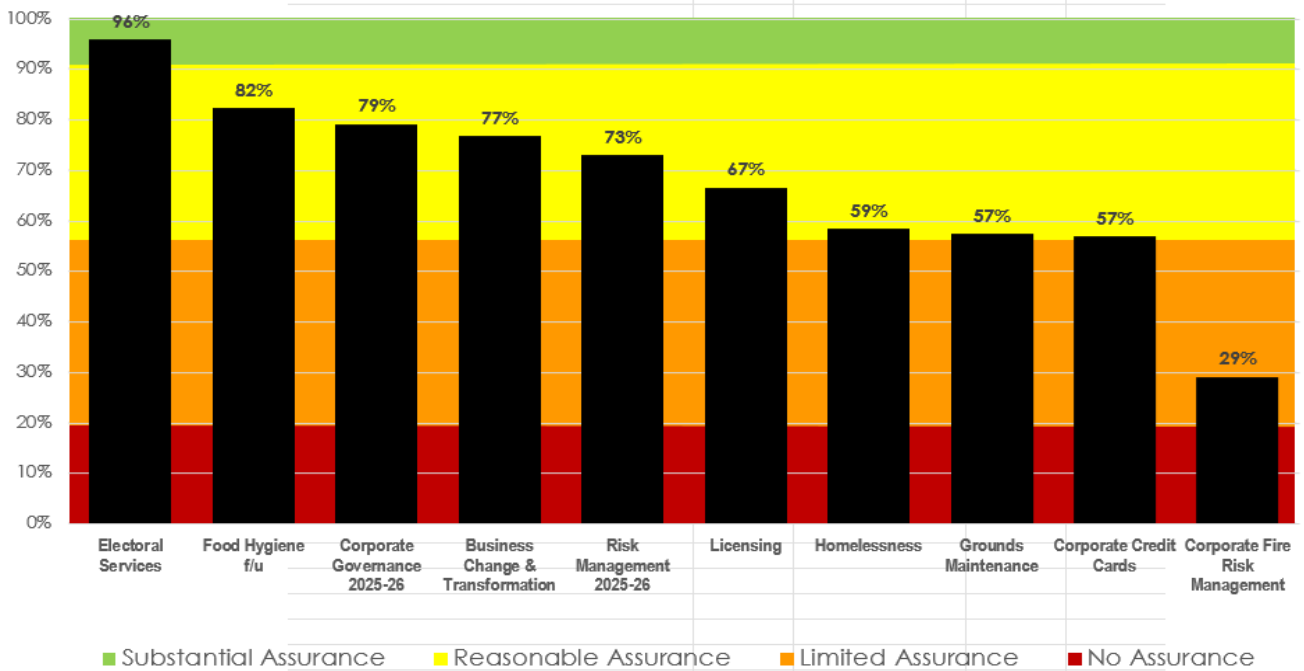
Assurances Provided 2025-26



Predicted Assurance Ratings



Assignment Assurance Ratings



Nuneaton & Bedworth – Internal Audit Annual Report 2025-26

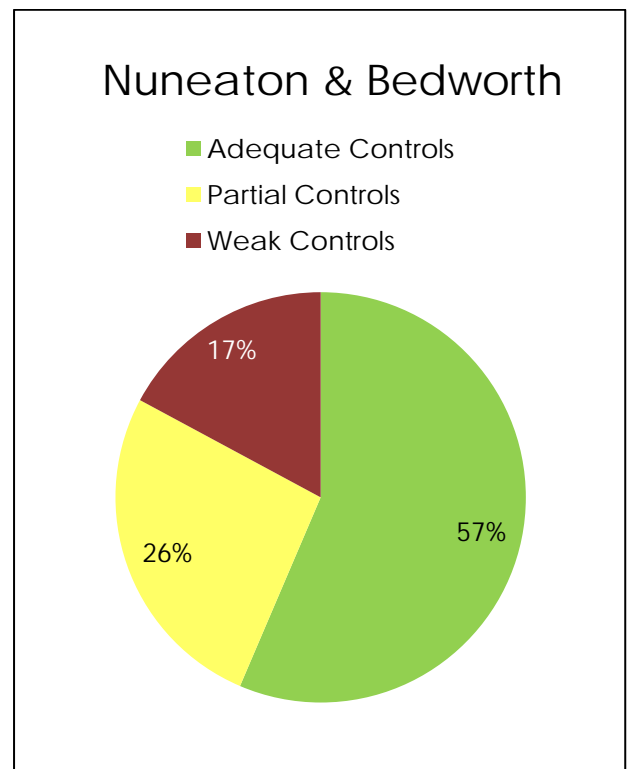
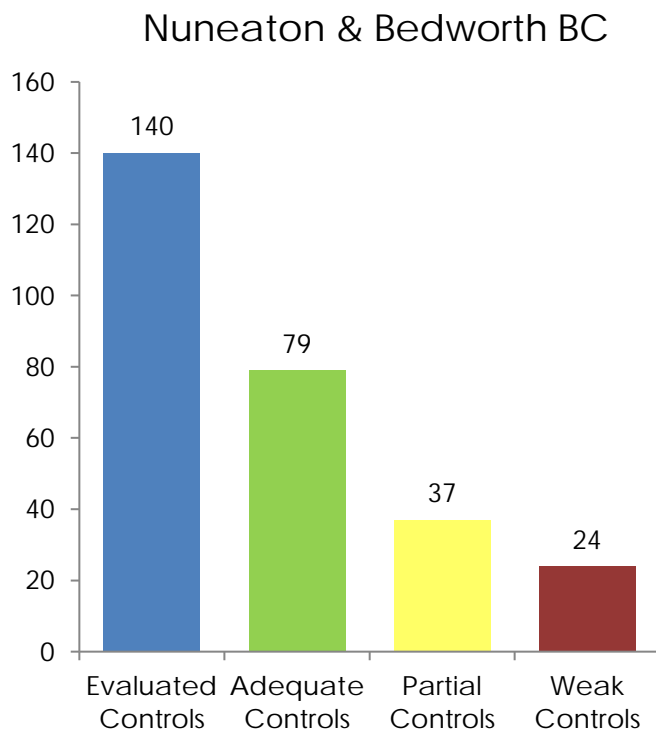
Assurance Ratings Explained

Substantial Assurance - A sound system of governance, risk management and control exists, with internal controls operating effectively and being consistently applied to support the achievement of objectives in the area audited.
Reasonable Assurance - There is a generally sound system of governance, risk management and control in place. Some issues, non-compliance or scope for improvement were identified which may put at risk the achievement of objectives in the area audited.
Limited Assurance - Significant gaps, weaknesses or non-compliance were identified. Improvement is required to the system of governance, risk management and control to effectively manage risks to the achievement of objectives in the area audited.
No Assurance - Immediate action is required to address fundamental gaps, weaknesses or non-compliance identified. The system of governance, risk management and control is inadequate to effectively manage risks to the achievement of objectives in the area audited.
N/A – The type of work undertaken did not allow us to reach a conclusion on the adequacy of the overall level of internal control, i.e. a consultancy engagement.

These assurance ratings are determined using our bespoke modelling technique which takes into account the number of control weaknesses identified in relation to those examined, weighted by the significance of the risks.

Internal Controls Examined

For those audits finalised during 2025-26, we established the following information about the controls examined:



Audit Recommendations

Audit Recommendations Made 2025-26

The control weaknesses identified above resulted in 70 recommendations which suggested actions for control improvements. The following table and charts show where the recommendations came from, how the recommendations were risk rated and the current status of all recommendations made in 2025-26:

Audit Assignments Completed in Period	Assurance Rating	Recommendations Made				% Recs Closed
		Critical Risk	Significant Risk	Moderate Risk	Low Risk	
Risk Management 2025-26	Reasonable			1	10	82%
Corporate Governance 2025-26	Reasonable			2	1	33%
Information Security 2025-26						n/a
Insurance						n/a
Housing Benefit & Council Tax Support						n/a
Grant Certification 2025-26	N/A					n/a
Credit Cards	Reasonable			2	6	25%
Capital Project Management						n/a
Business Change & Transformation	Reasonable			1	3	
Markets & Street Trading						n/a
Corporate Fire Risk Management	Limited			6	3	
Voids Management						n/a
Waste Management						n/a
Parks & Open Spaces						n/a
Electoral Services	Substantial				1	100%
Housing Fire Risk Management						n/a
Fuel Cards	Limited*					n/a
Licensing	Reasonable			2	8	50%
Food Hygiene 2023-24	Reasonable			1	4	60%
Grounds Maintenance 2023-24	Reasonable			2	4	67%
Homelessness 2023-24	Reasonable			2	11	100%
TOTALS				19	51	54%

* Assurance ratings yet to be finalised

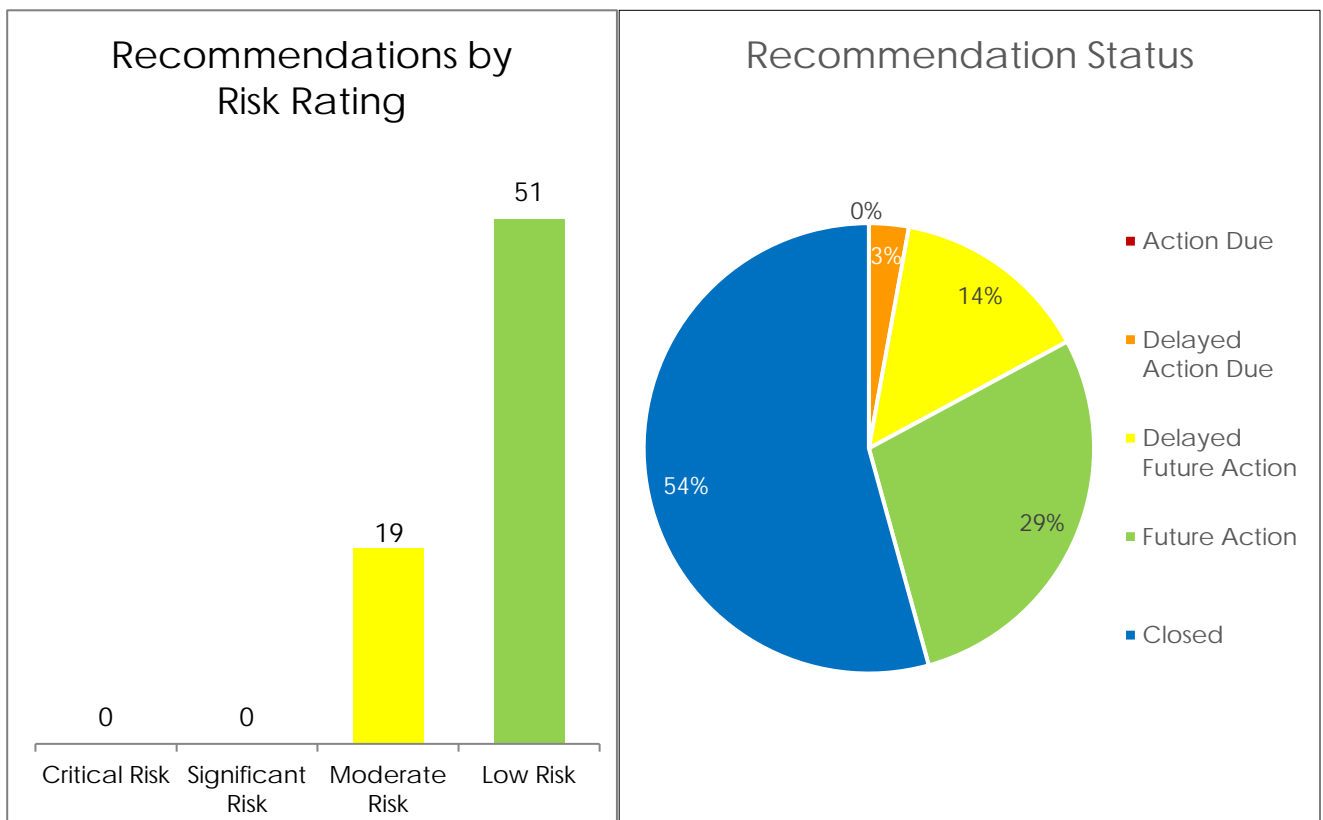
2025-26 Recommendations Status

Audit Assignments	Type of Review	Recommendations Status				
		Total Closed	Action Due	Delayed Action Due	Delayed Future Action	Future Action
Risk Management 2025-26	Governance/Ethics	9			1	1
Corporate Governance 2025-26	Governance/Ethics	1			1	1
Information Security 2025-26	IT Audit					
Insurance	Key Financial System					
Housing Benefit & Council Tax Support	Key Financial System					
Grant Certification 2025-26	Key Financial System					
Credit Cards	Key Financial System	2			1	5
Capital Project Management	Procurement/Contract					

Nuneaton & Bedworth – Internal Audit Annual Report 2025-26

Business Change & Transformation	System/Risk				1	3
Markets & Street Trading	System/Risk					
Corporate Fire Risk Management	System/Risk					9
Voids Management	System/Risk					
Waste Management	System/Risk					
Parks & Open Spaces	System/Risk					
Electoral Services	System/Risk	1				
Housing Fire Risk Management	System/Risk					
Fuel Cards	System/Risk					
Licensing	System/Risk	5		1	3	1
Food Hygiene 2023-24	System/Risk	3			2	
Grounds Maintenance 2023-24	System/Risk	4		1	1	
Homelessness 2023-24	System/Risk	13				
TOTALS		38	0	2	10	20

* This assignment is not yet complete, therefore formal recommendations have yet to be made.



Nuneaton & Bedworth – Internal Audit Annual Report 2025-26

Key Recommendations Arising from Audits in 2025-26

The following represents a selection of moderate risk recommendations made during 2025-26:

Job Name	Homelessness 2023-24	Original Action Date	07/04/2025
Risk Rating	Moderate Risk	Revised Action Date	N/A
Recommendation No.	3	Recommendation Status	Implemented
Summary of Weakness		Recommendation	
<p>A current risk assessment (Personal Data Sharing risk) could not be located for two of ten cases reviewed (20%). The reason for not completing one was not recorded in the relevant section on Abrisas.</p>		<p>We recommend that an assessment is undertaken for all relevant clients going into temporary accommodation, and provided to the TA provider, where relevant and appropriate, with due regard to the requirements of the Data Protection Act (2018)/GDPR. Any reason for not completing one must be recorded in the relevant Section on Abrisas.</p>	
Management Response/Action Details		Status Update Comments	
<p>The then Housing Solutions Manager (now Assistant Director – Strategic Housing (AD-SH)) has discussed this issue with Housing Solutions Team Leader (HSTL) and assured this is now being done. HSTL will continue to monitor, as part of the quality control process, to ensure compliance by the individual Housing Solutions Officers (HSOs).</p>		N/A	

Job Name	Homelessness 2023-24	Original Action Date	30/09/2025
Risk Rating	Moderate Risk	Revised Action Date	11/11/2025
Recommendation No.	13	Recommendation Status	Implemented
Summary of Weakness		Recommendation	
<p>There has been no active arrears recovery action taken on TA former tenant accounts for several years. As at 16/12/2024, approximately 1,645 former TA accounts with arrears balances, totalling approximately £843k, and 226 accounts with credit balances, totalling £207k.</p>		<p>We recommend that Housing identifies appropriate resource to review the former/temporary tenant rent account balances, and action taken as appropriate. For example, some debts may have passed the statute of limitation and may need to be prepared for write off in accordance with the prescribed process outlined in the CPD 24.</p>	
Management Response/Action Details		Status Update Comments	
<p>The AD-SH and LSM will review the overall arrangement and identify what additional capacity required for administrative support to the Homelessness function, to address the various tasks highlighted by this review, that have not/are not being undertaken currently and will pull together a Business case for presenting to the relevant portfolio holder/project board for approval. Training on Abrisas to be provided (by the AD-SH) internally to staff providing covers, once they have been allocated the role</p>		<p>Salary savings have been identified with the Finance Business Partner which can be used to recruit the resource to deal with the arrears recovery backlog. Approval from the Strategic Director for Housing and Community Safety for a casual employee to be recruited has been obtained, with immediate start date.</p>	

Job Name	Corporate Governance 2025-26	Original Action Date	28/02/2026
Risk Rating	Moderate Risk	Revised Action Date	N/A
Recommendation No.	1	Recommendation Status	Implemented
Summary of Weakness		Recommendation	
<p>The requirements to regularly publish certain datasets on the Council's website under the Local Government Transparency Code 2015, was not being fully complied with.</p>		<p>We recommend that the Council reviews its published data and draws up an appropriate action plan to ensure full compliance with the Local Government Transparency Code 2015.</p>	

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Management Response/Action Details	Status Update Comments
<p>We are aware of the issues raised in the audit report and are looking to resolve. Since the sample data, it has been identified that:</p> <ul style="list-style-type: none"> An updated asset list and register has been published on the Transparency website page. Whilst it doesn't include postcode data, it does include co-ordinates which are more exact than a postcode. Car park space information is available on the website but not directly linked on the transparency page at time of sample. This will be resolved to provide the clear link. Merchant category information is published in spend data although we acknowledge the point regarding VAT in both spend and procurement data. though, unless I've missed something, this is included on the Q1 2025/2026 reports VAT This will be resolved for forthcoming reports starting from Q3 onwards. 	<p>Review undertaken in March 2026. Outcome attached with action log for remaining item of issues/comment. Outcome - one main issue across multiple data sets which is the VAT that cannot be recovered. Ongoing and under review as per action log.</p> <p>16/04/2026 - plan in place from 1st April 2026 to make clear on the website/report that a statement is included to outline the position regarding irrecoverable VAT which states: Essentially, any irrecoverable VAT the Council has have falls below the governing body partial exemption threshold of 5% so we can in fact claim it back. So for the purposes of the transparency reports from 1st April 2026, we'll include a statement that verifies this position. Evidence of email chain attached. I believe this and the action plan attached as evidence now allows this matter to be closed down.</p>

Job Name	Corporate Governance 2025-26	Original Action Date	30/04/2026
Risk Rating	Moderate Risk	Revised Action Date	30/06/2026
Recommendation No.	2	Recommendation Status	Delayed Future Action
Summary of Weakness		Recommendation	
<p>The absence of a formally approved and documented Freedom of Information policy and procedures, has contributed to the inconsistent handling of requests and failure to consistently meet statutory deadlines.</p>		<p>We recommend that management develop, formally approve, and implement a standalone Freedom of Information policy and supporting procedures and ensure that staff receive appropriate training to promote consistent, compliant, and timely handling of FOI requests.</p>	
Management Response/Action Details		Status Update Comments	
<p>Internal procedural document to be created and approved by Senior Leadership Team (SLT) following which, will be saved on the Intranet for staff. This is likely to include information about Subject Access Requests, Member Enquiry Forms and Freedom of Information requests.</p>			

Job Name	Food Hygiene 2023-24	Original Action Date	01/04/2025
Risk Rating	Moderate Risk	Revised Action Date	19/06/2026
Recommendation No.	3	Recommendation Status	Delayed Future Action
Summary of Weakness		Recommendation	
<p>There was a lack of internal performance metrics and senior management oversight for food safety inspections, resulting in minimum inspection frequencies not being met in seven out of ten cases reviewed.</p>		<p>We recommend that the Council ensures that it complies with the Code of Practice for Food Law in relation to the frequency of inspections.</p>	
Management Response/Action Details		Status Update Comments	
<p>Will establish a KPI % of inspections completed within the required timeframe and inspection due dates for each quarter.</p>		<p>A LAEMS (Local Authority Enforcement Monitoring System) return, as attached will be taken to the next available CET for review.</p>	

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Job Name	Risk Management 2025-26	Original Action Date	01/01/2026
Risk Rating	Moderate Risk	Revised Action Date	N/A
Recommendation No.	2	Recommendation Status	Implemented
Summary of Weakness		Recommendation	
<p>There is a lack of clarity and testing concerning the controls and the linked documents of assurance.</p>		<p>We recommend that the system of risk review currently in place should extend to also consider the controls and the assurance documentation. Documentation should be updated to include the dates of verification and the individuals responsible for the review</p>	
Management Response/Action Details		Status Update Comments	
<p>Sources of assurance to be sampled (not all but a proportion) when undertaking the quarterly reviews. This would include either documentation evidence, evidence via a screenshot and/or an email to be saved and stored centrally (either network file or Content Manager/SharePoint).</p>		<p>Attached two documents showing evidence of sample checks related to risks on the Strategic Risk Register. One found no issues, however, the other picked up on one item which will be moved to 'planned mitigation' on the risk register. These checks will be sampled throughout the year to test sources of assurance.</p>	

Job Name	Business Change & Transformation	Original Action Date	31/10/2026
Risk Rating	Moderate Risk	Revised Action Date	N/A
Recommendation No.	3	Recommendation Status	Future Action
Summary of Weakness		Recommendation	
<p>Whilst we acknowledge that the Council was developing its Transformation Strategy, it had not implemented a formal Business Change Plan to manage change projects.</p>		<p>We recommend that Management should develop and implement a Business Change Plan to provide a structured and coordinated approach to delivering business change and transformation across the Council. The Change Plan should outline how the Council will move from its current state to a desired future state - whether that change involves new technology, restructuring, processes, culture, or strategy.</p>	
Management Response/Action Details		Status Update Comments	
<p>Agreed.</p> <p>The Council was getting its business change and transformation arrangements in order, starting with the development of the Transformation Strategy. Once this document had been approved and adopted, we could start developing the necessary change plan, governance arrangements, systems and processes around it, to support the delivery of business change and transformation.</p> <p>The Acting Transformation Delivery Manager will take forward this action point and discuss it with the new Assistant Director for Digital and Business Change, Anthony Baxter, when they commence post on 1 December 2025.</p>		<p>N/A</p>	

Job Name	Corporate Fire Risk Management	Original Action Date	01/07/2026
Risk Rating	Moderate Risk	Revised Action Date	N/A
Recommendation No.	1	Recommendation Status	Future Action
Summary of Weakness		Recommendation	
<p>The Council had not developed and implemented a Fire Strategy and was operating with an outdated Fire Safety Policy. In addition, there was a lack of alignment between Housing and Corporate Assets arrangements.</p>		<p>We recommend that the Council ensures it has a single coherent fire safety framework in place. This should include a Fire Strategy and be supported by aligned Fire Safety Policies for Housing and Corporate Assets.</p>	

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Management Response/Action Details	Status Update Comments
<p>Accepted.</p> <p>A single overarching Fire Safety Policy is currently being developed by the Senior Housing Health and Safety Officer. This will be supported by two separate fire strategies: one for corporate assets and one for housing assets. The aim is to issue a draft draft policy for consultation by the end of March 2026, with the final policy approved and implemented by 1 July 2026.</p>	

Job Name	Corporate Fire Risk Management	Original Action Date	01/08/2026
Risk Rating	Moderate Risk	Revised Action Date	N/A
Recommendation No.	3	Recommendation Status	Future Action
Summary of Weakness		Recommendation	
<p>With unclear lease or management agreements and no monitoring system there was a lack of a structured compliance framework to ensure statutory fire safety requirements and responsibilities are clearly recorded, evidenced, and monitored across corporate premises.</p>		<p>We recommend that the Management should review and update lease templates to explicitly define fire risk management responsibilities, including the requirements for fire risk assessments, review and frequency, and evidence provision.</p> <p>Where responsibility is transferred, Management should implement a formal assurance process that confirm that lessees and operators have undertaken suitable, and current fire risk assessments.</p>	
Management Response/Action Details		Status Update Comments	
Accepted		N/A	

Job Name	Corporate Fire Risk Management	Original Action Date	30/06/2026
Risk Rating	Moderate Risk	Revised Action Date	N/A
Recommendation No.	4	Recommendation Status	Future Action
Summary of Weakness		Recommendation	
<p>There was a lack of formally defined and documented governance and assurance arrangements for LATCs, as well as trading without executed shareholder agreements, which created potential legal and operational gaps in accountability.</p>		<p>We recommend that management formalise governance arrangements for local authority trading companies, defining fire safety roles and responsibilities, and ensure all legal processes, including Shareholder Agreements, are signed and fully executed before operations commence.</p>	
Management Response/Action Details		Status Update Comments	
<p>Accepted</p> <p>Grayson Place Limited Shareholder Agreement has now been executed.</p> <p>The AD – Environment & Enforcement will liaise with the AD – Place & Economy to review the Agreement and confirm that fire safety roles and responsibilities and governance and assurance arrangements are clearly defined and will provide an update to Audit.</p>		N/A	

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Job Name	Corporate Fire Risk Management	Original Action Date	01/09/2026
Risk Rating	Moderate Risk	Revised Action Date	N/A
Recommendation No.	5	Recommendation Status	Future Action
Summary of Weakness		Recommendation	
<p>There was insufficient formal monitoring and oversight of fire risk assessment actions, with no consolidated action plan or tracking in place. Weak reporting, including the lack of target dates, escalation, and limited performance reporting to HASCOG reduced assurance that fire safety actions were being addressed in a timely and effective manner.</p>		<p>We recommend that a formal action plan and tracker should be developed and maintained for all fire risk assessment actions, clearly assigning responsibilities, target completion dates, and monitoring arrangements to ensure timely implementation and oversight of all identified actions. Escalation procedures should be established for significant and overdue risks from FMG and Joint Health & Safety Committee to Senior Leadership Team .</p>	
Management Response/Action Details		Status Update Comments	
<p>Accepted</p> <p>The Housing Health and Safety Team will replicate the system currently used for housing assets for corporate assets. This work is currently in progress, with the aim of having the framework established by end of June 2026, and data replication completed by 1 September 2026.</p> <p>Following the review of HASCOG roles and arrangements, the group has been superseded by a new Joint Health & Safety Committee (JHSC), established in late February 2026. The JHSC's Terms of Reference will be reviewed to ensure alignment with the governance framework and to ensure that actions from the various groups, including FMG, and the escalation processes are clearly defined.</p>		<p>N/A</p>	

Job Name	Corporate Fire Risk Management	Original Action Date	01/09/2026
Risk Rating	Moderate Risk	Revised Action Date	N/A
Recommendation No.	8	Recommendation Status	Future Action
Summary of Weakness		Recommendation	
<p>Across the four corporate buildings reviewed, weaknesses were identified in emergency preparedness and evacuation arrangements. Emergency evacuation procedures were found to be either absent, inconsistent, or out of date. In addition, inadequate arrangements were made for the management of Personal Emergency Evacuation Plans (PEEPs), including the absence of a centralised system, reliance on individual managers to communicate requirements during evacuations, and concerns regarding the secure storage and handling of sensitive personal data. There was also no evidence of formally designated and trained evacuation personnel across the four buildings. At the time of review, the training programme for Building Evacuation Co-ordinators and Fire Marshals had not been implemented. Furthermore, fire drills were not carried out at one of the four buildings reviewed (Ropewalk Multi-storey Car Park) and were conducted infrequently at two others (Gresham Road Depot and Museum & Art Galleries), resulting in non-compliance with fire safety regulatory requirements.</p>		<p>We recommend that Management should strengthen emergency preparedness arrangements across all relevant corporate buildings by:</p> <ul style="list-style-type: none"> reviewing, standardising, and formally approving up-to-date emergency evacuation procedures for all sites, particular attention given to multi-storey car parks. implementing a centralised, secure system for the management and periodic review of PEEPs, with clear roles and responsibilities defined. formally appointing and training Building Evacuation Co-ordinators (in locations where the arrangement is absent) and Fire Marshals, supported by a documented training programme. establishing and monitoring a compliance fire drill schedule across all relevant corporate locations, with records retained and reviewed periodically. <p>These measures will help ensure regulatory compliance and enhance the safety of building occupants.</p>	
Management Response/Action Details		Status Update Comments	
<p>Accepted. All issues identified will be reviewed, and addressed as appropriate. Arrangements will also be made to ensure the appropriate training programme for fire safety personnel is implemented promptly.</p>		<p>N/A</p>	

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Job Name	Corporate Fire Risk Management	Original Action Date	01/09/2026
Risk Rating	Moderate Risk	Revised Action Date	N/A
Recommendation No.	9	Recommendation Status	Future Action
Summary of Weakness		Recommendation	
<p>There was a lack of structured and consistently implemented fire safety management framework. There was no evidence of designated and trained evacuation personnel, and no formal training programme i for Building Evacuation Co-ordinators and Fire Marshals. In addition, fire drills were either not carried out or conducted infrequently.</p>		<p>We recommend that management establish a formal fire safety training framework, including designation and training of evacuation personnel across all sites. A programme of regular fire drills should be implemented and recorded, with periodic reviews.</p>	
Management Response/Action Details		Status Update Comments	
<p>Accepted</p> <p>All issues identified will be reviewed, and addressed as appropriate. Arrangements will also be made to ensure the appropriate training programme for fire safety personnel is implemented promptly.</p>		N/A	

Job Name	Credit Cards	Original Action Date	30/11/2026
Risk Rating	Moderate Risk	Revised Action Date	N/A
Recommendation No.	2	Recommendation Status	Future Action
Summary of Weakness		Recommendation	
<p>Approval documentation was missing for some active cardholders. In addition, regular reviews of corporate credit cardholders were not performed to assess ongoing business need, and there was no standard process to ensure Finance was notified of role changes, leavers, or long-term absences. This had resulted in dormant cards and delays in cancelling cards no longer required.</p>		<p>We recommend that management establish and implement a formal corporate procedure for the governance and management of credit cards. This should include:</p> <ul style="list-style-type: none"> • Formal written approvals to support each credit card issue and the documented approvals are stored centrally for a clear audit trail. • Introduce an annual review of actual card spend to confirm ongoing business need of each cardholder and appropriateness of limits. • Liaising with HR to incorporate a prompt on the holding of credit cards within the staff leavers form to enable Finance to be notified of leavers and role changes to ensure timely suspension or cancellation of credit cards. 	
Management Response/Action Details		Status Update Comments	
<p>The prompt from HR to Finance has now been completed.</p> <p>The bank also de-activate cards that has not been used within 12-months.</p> <p>A annual review of card spend will be incorporated from the end of the 2025/26 financial year.</p> <p>A review of the credit card agreement signed by cardholders and formulation of a credit card policy will result in us having more robust records held. We will incorporate more formal written approvals to support credit cards issued.</p>		N/A	

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Job Name	Credit Cards	Original Action Date	31/05/2026
Risk Rating	Moderate Risk	Revised Action Date	31/08/2026
Recommendation No.	4	Recommendation Status	Delayed Future Action
Summary of Weakness		Recommendation	
<p>The process for managing gift card purchases and distribution lacked adequate controls, as there was no clear accountability or reliable audit trail to confirm that all gift cards were issued appropriately.</p>		<p>We recommend that a designated officer (currently the PA) maintains a spreadsheet register for all gift card purchases and distributions, ensuring that the Content Manager receipt reference is also recorded due to potential variations in gift card denominations. Additionally, we advise that an independent officer regularly reconciles the register with purchase records and issued gift cards, promptly reporting any unresolved discrepancies to the Senior Manager for further investigation.</p>	
Management Response/Action Details		Status Update Comments	
<p>A spreadsheet record will be maintained by PA to detail the gift cards purchased and issued to staff. A reconciliation between the HR staff awards list to the gift card spreadsheet will be undertaken by the People Services Manager.</p>		<p>Recommendation agreed. Delayed action date as staff awards not due till mid-June after which point we can confirm action taken</p>	

Job Name	Licensing	Original Action Date	31/10/2025
Risk Rating	Moderate Risk	Revised Action Date	N/A
Recommendation No.	8	Recommendation Status	Implemented
Summary of Weakness		Recommendation	
<p>There were no reconciliations being performed between the income received in the General Ledger (Agresso) and the number of live/active licences on Flare.</p>		<p>We recommend that regular reconciliation between the number of live licences in Flare to the invoices in the Civica Debtor system is undertaken, and appropriate action taken where gaps are identified.</p>	
Management Response/Action Details		Status Update Comments	
<p>The Licensing Team Leader will run reports periodically from Flare and Civica Debtor and reconcile the two resources, to identify any gaps and take action as appropriate.</p>		<p>N/A</p>	

Job Name	Licensing	Original Action Date	31/10/2025
Risk Rating	Moderate Risk	Revised Action Date	02/10/2026
Recommendation No.	9	Recommendation Status	Delayed Future Action
Summary of Weakness		Recommendation	
<p>The Licensing fees have not been reviewed/updated since 2019-20. A review of the Licensing budget showed the function was in budget deficit in the past three years, which could indicate that full cost recovery was not being achieved.</p>		<p>We recommend that the Licensing fees should be reviewed at regular intervals to ensure full cost recovery is being achieved and compliance with the relevant fees regulations.</p>	
Management Response/Action Details		Status Update Comments	
<p>The fee review process is scheduled to commence this year, and a 1st draft document to be ready for presenting to the relevant body by October 2025.</p>		<p>To be reviewed in line with new Licensing Policy.</p>	

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Job Name	Grounds Maintenance	Original Action Date	01/04/2026
Risk Rating	Moderate Risk	Revised Action Date	01/06/2026
Recommendation No.	2	Recommendation Status	Delayed Action Due
Summary of Weakness		Recommendation	
There was no reliable evidence to confirm that checks were made to ensure that works had been completed, prior to contractor payments being made.		We recommend that the Parks Team select a random sample of scheduled jobs claimed to be completed each month and conduct a site inspection supported by photographs to provide assurance that works have been completed and quality standards are met, to substantiate contractor payments.	
Management Response/Action Details		Status Update Comments	
This will take the form of an adaptation of the current KPI sheet we currently report on, but we are looking to develop it as a tablet-based version for ease of use in the field.		Will add evidence of this once GM contract officer returns from long term sick. This is completed monthly, submission is put in pivot table and random sampling is done to check works completed.	

Job Name	Grounds Maintenance	Original Action Date	01/04/2026
Risk Rating	Moderate Risk	Revised Action Date	N/A
Recommendation No.	4	Recommendation Status	Implemented
Summary of Weakness		Recommendation	
A photo audit trail of work completed, a key contractual obligation allowing desktop monitoring of performance, was not being fully provided. Furthermore, where images were provided, there was no metadata on the uploaded images to verify date and time taken.		We recommend that a post completion photograph is uploaded as a minimum, with a date and time stamp. We also recommend that the level of jobs deemed to be completed with nil photos is monitored and the Council considers pausing contract payments until reasonable photographic evidence has been provided in accordance with the contract.	
Management Response/Action Details		Status Update Comments	
We have requested that pre & post photographs are taken of each task completed. However, the nature of the data identifies multiple entries for each task & makes such unacceptably onerous. We have agreed that single instances for each task will be acceptable & that the date/time stamp of the recoding system is utilised.		The Glendale Live system enables the Contractor to upload before and after images. This is completed and the Parks team are satisfied this enables us to check works have been completed. Attached is an example of the GlendaleLive system with images attached.	

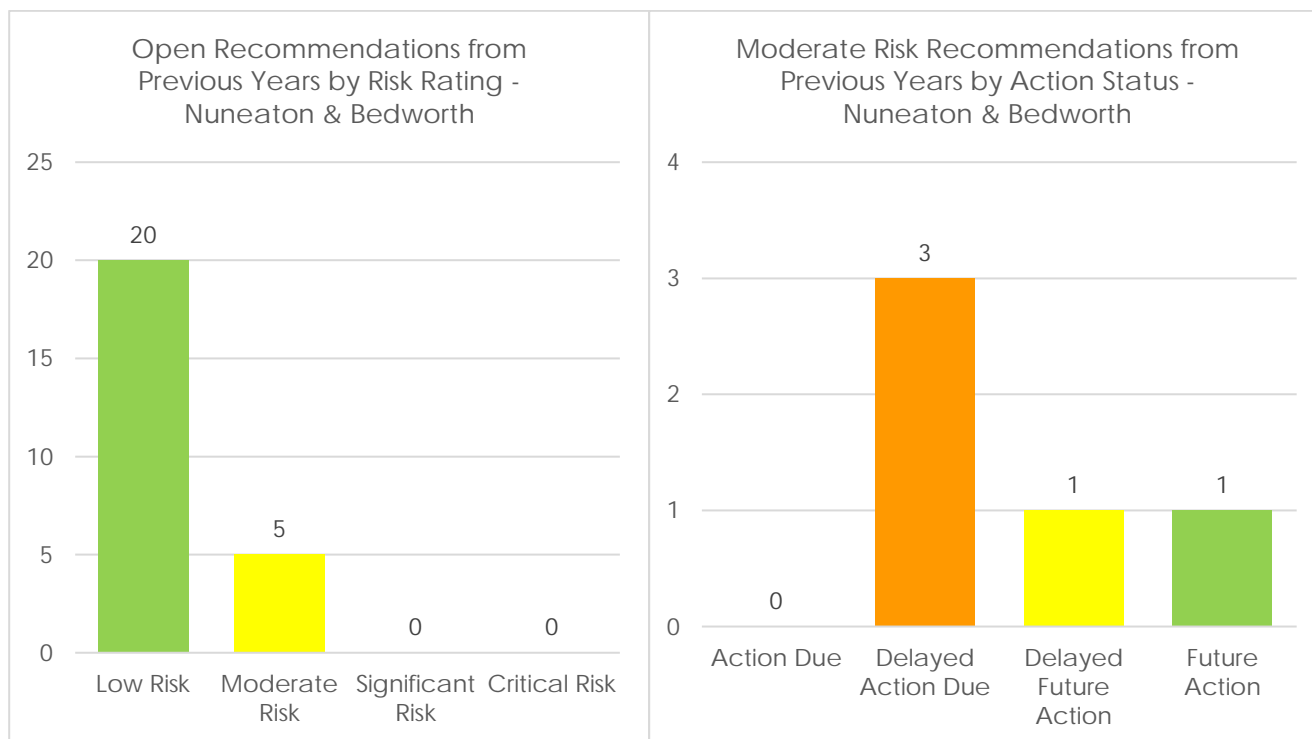
Outstanding Audit Recommendations from Previous Years

The introduction of the K10 Vision audit management system provides the Council's managers with direct access to update recommendations with update information. This now provides greater transparency of outstanding recommendations and will no doubt result in prompt positive action being taken to close several long-standing recommendations. As this new process embeds itself within the Council's governance framework, it is hoped that the continued oversight on timely implementation of audit recommendations will further strengthen the overall management of risks at a service level.

We have undertaken an exercise with senior management to establish an update position on audit recommendations perceived to be still outstanding.

In summary, the following recommendations from previous years were still showing as outstanding:

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Key Audit Recommendations Still Open from Previous Years

The following moderate risk recommendations, are examples of recommendations made in previous years, are still to be addressed:

Job Name	Cemeteries & Crematorium Income	Original Action Date	31/03/2023
Risk Rating	Moderate Risk	Revised Action Date	09/11/2026
Recommendation No.	8	Recommendation Status	Delayed Future Action
Summary of Weakness		Recommendation	
<p>Lack of 2.5 years rent income for Crematorium valuing approximately £362.5k due lessee’s Dignity Plc.</p> <p>The Council should be receiving market rent income from March 2020 onwards in line with the lease agreement though due to the COVID pandemic, there appears to be a delay on the formal valuation by the District Valuer. To enable Finance to account for an income reserve, the Head of Estates was requested to estimate a rent value, and this was confirmed as £145k per year back in 2021.</p> <p>Since then, there appears to be no progress made by Estates with Dignity to agree an interim rent sum, and the suggestion made by Finance to raise an invoice ‘on account’ for a larger value until such time as actual market rent value is determined has not been considered. At present, the Council are receiving a rent sum of £5k per annum (£1250 per quarter) based on the expired rent value, so there is a annual shortfall of approximate £140k rental income.</p>		<p>The Head of Estates to respond urgently on this unresolved matter to either formally claim the rent income due or enable Finance to make the appropriate provisions in the account.</p>	
Management Response/Action Details		Status Update Comments	
Agreed		The District Valuer who are looking to arrange a meeting with the other side this month, the issue they have had is providing evidence to support a valuation. Hopefully the meeting will help progress the situation and we will continue to chase.	

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Job Name	Housing Rental Income	Original Action Date	01/09/2025
Risk Rating	Moderate Risk	Revised Action Date	01/12/2025
Recommendation No.	3	Recommendation Status	Delayed Action Due
Summary of Weakness		Recommendation	
<p>The monthly reconciliation of housing rents to the General Ledger are ineffective as the financial data is not being matched from two independent sources of data.</p>		<p>We recommend that a valid rent reconciliation is performed monthly using income reports extracted from two separate independent sources i.e. General Ledger (Agresso) and Housing rent system (CX). Also, a reconciliation statement is prepared on completion to verify the balancing with narrative for any discrepancies investigated and resolved. The document is countersigned, and the final record is saved as a PDF.</p>	
Management Response/Action Details		Status Update Comments	
<p>This is something that was historically done but due to capacity has fell by the waste side. This needs to be re-introduced but whether this is monthly or quarterly basis may differ.</p>		<p>The level of debtors and creditors are currently being investigated to understand the difference between CX information and Agresso. Once this has been completed a monthly reconciliation will be re-instated.</p>	

Job Name	Housing Rental Income	Original Action Date	01/04/2027
Risk Rating	Moderate Risk	Revised Action Date	N/A
Recommendation No.	4	Recommendation Status	Future Action
Summary of Weakness		Recommendation	
<p>The weekly cash to rent account reconciliation had not been completed since CX went live in September 2020.</p>		<p>We recommend that training on the cash rent income reconciliation is delivered to the responsible officers as soon as possible to enable the weekly reconciliation to be re-instated.</p>	
Management Response/Action Details		Status Update Comments	
<p>Agreed, however, this is due to not having a finance interface with Agresso and Cx. Fundamental issues with Cx housing management system is preventing this from happening. Re-procurement of a new system is underway and will be operational in 18-24 months' time.</p>		<p>Meetings have been held to understand the process of reconciling accounts, and how often this needs to be done. We are aiming for 01/09/2025 roll out where Housing Assistants will reconcile the account they manage. However, further discussions are needed to reconcile former accounts.</p>	

Job Name	Car Park Income 2023-24	Original Action Date	12/12/2024
Risk Rating	Moderate Risk	Revised Action Date	30/09/2025
Recommendation No.	3	Recommendation Status	Delayed Action Due
Summary of Weakness		Recommendation	
<p>Our findings showed that the income reconciliation of online payments relating to season tickets and PCN's is undertaken regularly by the Parking team, using the daily card transactions (world-pay) report sent by CS, to manually update the records within Chipside.</p> <p>However, the season ticket and penalty charge notice income due and received is not being reconciled to the income posted on Agresso; therefore, there is a risk of all income due not being collected and correctly accounted for.</p>		<p>Reconciliation of the PCN and Season ticket income between Chipside and Agresso should be completed on a regular basis, independently of the Parking team.</p> <p>If feasible, to facilitate the reconciliation process, the PCN and season ticket or car registration numbers (as detailed in the customer ID section on the world-pay statement) should be recorded in the text field, or PO field when posting income into Mentec/Agresso.</p>	

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Management Response/Action Details	Status Update Comments
	Request sent to the FBP to implement a quarterly reconciliation using Car Parking reports and cash posted transactions in Agresso.

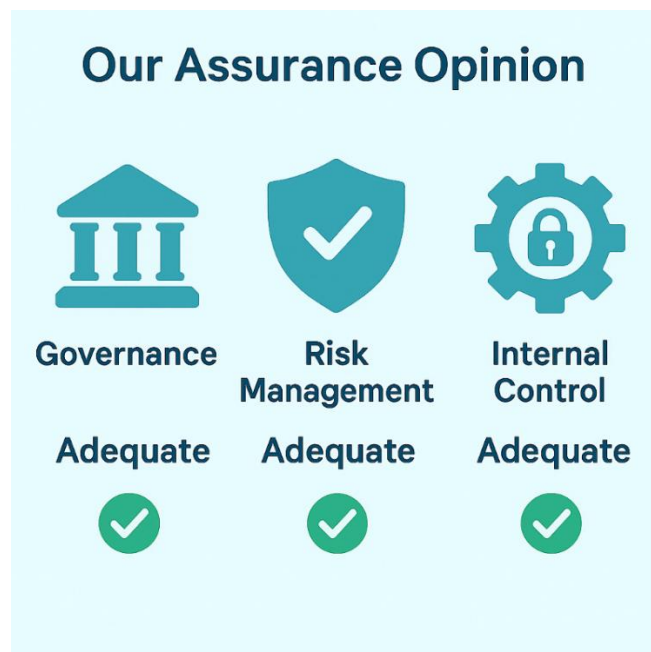
Job Name	Car Park Income 2023-24	Original Action Date	28/11/2024
Risk Rating	Moderate Risk	Revised Action Date	30/09/2025
Recommendation No.	6	Recommendation Status	Delayed Action Due
Summary of Weakness		Recommendation	
<p>The penalty charge notice debts returned by the bailiffs as uncollectable were marked as 'written off' after either the Town Centre Manager or Assistant Director had signed and returned the 'Debts Unable to Collect' form to the Parking team. However, this is in breach of the Procedure Rule's as neither of them have the delegated authority to approve write-offs.</p>		<p>A formal decision is obtained from the Assistant Director - Finance, allowing the SM - TCM and AD - E to authorise write-offs and a copy of the delegated authority form is sent to Legal Services for retention on the central delegated decisions folder.</p>	
Management Response/Action Details		Status Update Comments	
		In liaison with the Assistant Director for Economy and Regeneration to sort out the process	

Conclusion

Reasonable Assurance

The framework of governance, risk management and control is generally adequate and effective, although some improvements are required. Most systems and processes are well designed and operating effectively, but a small number of moderate risk issues were identified that require management attention.

The audit work completed during 2025-26 supports the conclusion that Amber Valley Borough Council continues to operate a generally sound system of internal control. Continued focus on governance and risk management will ensure that the Council remains well-positioned to respond to financial and operational challenges in 2026-27 and beyond.



Prepared by:

Adrian Manifold

Chief Audit Executive / Audit Manager

9th June 2026

Appendix A - QAIP – Improvement Plan

One of the outcomes of the CMAP Quality Assurance and Improvement Programme is that it enables an assessment of the efficiency and effectiveness of the Internal Audit activity and identifies opportunities for improvement.

The CMAP Leadership team revise the QAIP on an annual basis, with regular reviews of the progress on actions throughout the year. The QAIP is a standing item on all CMAP team meeting agendas, on the Operational Group meeting agendas and is reported to Partner Audit Committees. The latest Improvement Plan that was in place during 2025-26 is shown below.

Actions	Previously Reported Position	Status and Updated Position	Target Date for Completion
<p>1. We should ask staff to complete a Personal Development Plan as part of our overall Training & Development Plan for the Team.</p>	<p>Following the increase in the size of the CMAP establishment and the introduction of the new Global Internal Audit Standards, the processes to produce the CMAP Training & Development Plan are still being reviewed.</p>	<p>Ongoing.</p> <p>This needs to be refreshed to consider the training and development requirements of a number of new starters in 2025/26. The Training & Development Plan for the team needs to be updated once all new staff have completed their probationary period update. A new partner means there will be another member of staff transferring into CMAP on 1st April 2026.</p> <p>Time and work pressures have meant that this has been delayed further and will not commence until September 2026 given the high priority work that CMAP Management currently are involved in.</p>	<p>Original target date was 31st March 2026, with a revised date of 30th June 2026.</p> <p>New revised date of 30th November 2026.</p>
<p>2. We should formally develop our approach around the use of data analytics and other CAATs and identify the benefits it could bring to the audit processes.</p>	<p>To raise the awareness of data analytical techniques a “Data Analytics Masterclass – Excel Refresher” 1-day course was run in November 2025 for CMAP staff. Half the day focused on the principles, practices, key techniques and terminology of using Data Analytics in an audit function, with the other half focused on key functions and techniques in Excel that can be used for audit analytics.</p> <p>The strategy has been drafted and reviewed by CMAP Management.</p>	<p>Ongoing</p> <p>The draft strategy has been reviewed by CMAP Management and additional considerations have been put forward for the development of CMAPs Data Analytics processes.</p> <p>Further work has been done on the document, however, given that this is a key document going forward, we still need to ensure it fully meets CMAPs requirements.</p>	<p>Original target date for the sign off of the Data Analytics Strategy was 31st December 2025, with a revised date of 27th February 2026 and then 31st May 2026.</p> <p>New revised target date is 31st August 2026.</p>
<p>3. We should continue to develop the process for incorporating other assurance information into our overall risk assessment process and our overall opinion and how the other assurance provider information we gather can be used to demonstrate an audit assurance framework for</p>	<p>This action needs buy in from Individual Partners. This will need to be discussed at the CMAP Operational Group.</p>	<p>Deferred</p>	<p>To Be Determined</p>

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Actions	Previously Reported Position	Status and Updated Position	Target Date for Completion
<p>each partner organisation. We also need to get all Partners interested in producing their own Assurance Maps.</p>			
<p>4. To support the improvement of the organisation's governance framework, we should undertake consultancy work to facilitate the self-assessment of the effectiveness of the Audit Committee at all partner organisations. This will be particularly important given the proposed changes to the composition of Audit Committees with the addition of co-opted/ independent members.</p>	<p>This development is reliant on individual partners engaging CMAP to work with them to provide a self-assessment function. Where Partner Organisations have requested CMAP assistance, this has been provided.</p>	<p>Complete</p>	
<p>5. We should consider how we could systematically evaluate the potential for the occurrence of fraud at each partner organisation and how each organisation manages fraud risk.</p>	<p>There needs to be Internal Audit work to review each Partners fraud risk assessment and their management of the identified fraud risks.</p> <p>Where not previously done, consideration has be given for inclusion in the 2026/27 individual internal audit plans.</p>	<p>Complete</p>	
<p>6. To review all CMAP reports that are to be published to assess compliance with the Web Content Accessibility Guidelines (WCAG).</p>	<p>It was not possible to produce reports in the Audit Management System (K10) that met the WCAG. Given that it is only two Partners that require this, the Audit Manager manually adjusts the reports to meet the WCAG.</p>	<p>Complete</p>	
<p>7. To fully implement the K10 Audit Management System.</p>	<p>The automated Internal Audit Progress Report is nearly ready to roll out. There are still some data quality issues in K10 to overcome and also the report for one partner is pulling through information that is not required for its progress report.</p>	<p>Complete</p>	
<p>8. To assess conformance with the new Global Internal Auditing Standards in the UK Public Sector and adjust our practices where necessary.</p>	<p>Practices are being reviewed in line with the new Global Standards. The Internal Audit Charters have been amended. There are still issues where the Standards do not take into account Partnership Working. CMAP staff attended an away day in early November 2025 which included a training session on "professional courage" which is a key requirement of the Global Internal Audit Standards.</p>	<p>Ongoing</p> <p>Work has been done around "professional courage" and "root cause analysis".</p> <p>In January 2026, CIPFA published a conformance assessment toolkit which will enable public sector bodes to demonstrate their requirement to conform with the GIAS in the UK Public Sector. CMAP will now use this toolkit to</p>	<p>Original Target date was 31st March 2026.</p> <p>Revised date has moved from 31st May 2026 to 31st October 2026.</p>

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Actions	Previously Reported Position	Status and Updated Position	Target Date for Completion
		assess its conformance with the GIAS. Work pressures have meant that the self-assessment has been delayed and will not commence until July 2026.	
9. To review the strategic risks and opportunities facing CMAP in the medium term.	New Item.	Complete	

AGENDA ITEM NO. 8

NUNEATON AND BEDWORTH BOROUGH COUNCIL

Report to:	Audit and Standards Committee
Date of Meeting:	23 rd June 2026
Subject:	Annual Treasury Management Review 2025/26
Portfolio:	Not Applicable
Responsible Officer:	Assistant Director - Finance
Corporate Plan – Theme:	Your Council
Corporate Plan – Aim:	Deliver continued forward financial planning to safeguard the finances of the Council. Strive for transparency and accountability, in all that we do.
Ward Relevance:	All
Public or Private:	Public
Subject:	Treasury Management 2025/26 – Year End Report
Forward Plan:	Not Applicable
Subject to Call-in:	Not Applicable

1. Purpose of Report

1.1. The Council is required through the CIPFA Code of Practice on Treasury Management (the Code) and the CIPFA Prudential Code for Capital Finance in Local Authorities (the Prudential Code) to report to full Council the annual review.

1.2. This report sets out the Council's treasury position as at 31st March 2026.

2. Recommendations

- 2.1. To recommend to Council that the Treasury Management Report for 2025/26 – Year End Report be noted.
- 2.2. To recommend to Council that the Maturity Structure of loans be updated as per section 9 of this report.

3. Background

- 3.1. NBBC is required by regulations issued under the Local Government Act 2003 to produce an annual treasury management review of activities and the actual prudential and treasury indicators for 2025/26. This report meets the requirements of both the CIPFA Code of Practice on Treasury Management, (the Code), and the CIPFA Prudential Code for Capital Finance in Local Authorities, (the Prudential Code).
- 3.2. During 2025/26 the minimum reporting requirements were that the full Council should receive the following reports:
 - 3.2.1. an annual treasury strategy in advance of the year (Council 19/02/2025)
 - 3.2.2. a mid-year, treasury update report (Council 10/12/2025)
 - 3.2.3. an annual review following the end of the year describing the activity compared to the strategy (this report)
 - 3.2.4. In addition, this Council has received quarterly treasury management update reports on the following dates 17/09/2025 and 03/02/2026.
- 3.3. The regulatory environment places responsibility on members for the review and scrutiny of treasury management policy and activities. This report is, therefore, important as it provides details of the outturn position for treasury activities and highlights compliance with the Council's policies previously approved by Members
- 3.4. This Council confirms that it has complied with the requirement under the Code to give prior scrutiny to all of the above treasury management reports by the Audit and Standards Committee before they were reported to the Full Council.

4. Executive Summary

4.1. During 2025/26, the Council complied with its legislative and regulatory requirements. The key actual prudential and treasury indicators detailing the impact of capital expenditure activities during the year, with comparators, are as follows:

Prudential and treasury indicators	31/03/2025 Actual £'m	31/03/2026 Actual £'m
Capital Expenditure		
• Non-HRA	36.15	44.35
• HRA	16.58	14.13
• Total	52.73	58.47
Capital Financing Requirement		
• Non-HRA	30.54	47.94
• HRA	88.14	90.06
• Total	118.68	138.00
Gross Borrowing	118.68	138.00
External Debt	63.36	80.71
Investments	20.17	14.21
Net Borrowing	43.24	66.50

4.2. Other prudential and treasury indicators are to be found in the main body of this report. The Strategic Director of Resources also confirms that borrowing was only undertaken for a capital purpose and the statutory borrowing limit (the authorised limit), was not breached.

5. Annual Treasury Management Review 2025/26

5.1. This report summarises the following:-

- Capital activity during the year;
- Impact of this activity on the Authority's underlying indebtedness, (the Capital Financing Requirement);
- The actual prudential and treasury indicators;
- Overall treasury position identifying how the Authority has borrowed in relation to this indebtedness, and the impact on investment balances;
- Summary of interest rate movements in the year;
- Detailed debt activity; and
- Detailed investment activity.

5.2. The Council's Capital Expenditure and Financing

5.2.1. The Council undertakes capital expenditure on long-term assets. These activities may either be:

- Financed immediately through the application of capital or revenue resources (capital receipts, capital grants, revenue contributions etc.), which has no resultant impact on the Council's borrowing need; or
- If insufficient financing is available, or a decision is taken not to apply resources, the capital expenditure will give rise to a borrowing need. This is referred to below as Unfinanced Capital Expenditure. This can be covered by either external borrowing (by taking a loan with PWLB or another market source) or internal borrowing (by reducing the Council's reserves to cover the borrowing).

5.2.2. The actual capital expenditure forms one of the required prudential indicators. The table below shows the actual capital expenditure and how this was financed.

General Fund	31/3/2025 Actual £m	2025/26 Original Budget £m	31/03/2026 Actual £m
Capital Expenditure	36.15	41.05	44.35
Financed in Year	29.07	18.57	26.47
Unfinanced Capital Expenditure	7.08	22.48	17.88

HRA	31/3/2025 Actual £m	2025/26 Budget £m	31/03/2026 Actual £m
Capital Expenditure	16.58	15.87	14.13
Financed in Year	14.15	13.87	12.21
Unfinanced Capital Expenditure	2.42	2.00	1.92

5.3. The Council's Borrowing Need (the Capital Financing Requirement)

5.4. The Council's underlying need to borrow for capital expenditure is termed the Capital Financing Requirement (CFR). This figure is a gauge of the Authority's indebtedness. The CFR results from the capital activity of the Authority and resources used to pay for the capital spend. It represents the 2025/26 unfinanced capital expenditure (see above table), and prior years' net or unfinanced capital expenditure which has not yet been paid for by revenue or other resources.

5.5. Part of the Council's treasury activities is to address the funding requirements for this borrowing need. Depending on the capital expenditure programme, the treasury service organises the Council's cash position to ensure that sufficient cash is available to meet the capital plans and cash flow requirements. This may be sourced through borrowing from external bodies, (such as the Government, through the Public Works Loan Board [PWLB], or the money markets), or utilising temporary cash resources within the Council.

5.6. Reducing the CFR – the Council’s (non HRA) underlying borrowing need (CFR) is not allowed to rise indefinitely. Statutory controls are in place to ensure that capital assets are broadly charged to revenue over the life of the asset. The Authority is required to make an annual revenue charge, called the Minimum Revenue Provision – MRP, to reduce the CFR. This is effectively a repayment of the non-Housing Revenue Account (HRA) borrowing need, (there is no statutory requirement to reduce the HRA CFR). This differs from the treasury management arrangements which ensure that cash is available to meet capital commitments. External debt can also be borrowed or repaid at any time, but this does not change the CFR.

5.7. The total CFR can also be reduced by:

- the application of additional capital financing resources, (such as unapplied capital receipts); or
- charging more than the statutory revenue charge (MRP) each year through a Voluntary Revenue Provision (VRP).

5.8. The Council’s 2025/26 MRP Policy, (as required by MHCLG Guidance), was approved as part of the Treasury Management Strategy Report for 2025/26 on 19/02/2025.

5.9. The Council’s CFR for the year is shown below and represents a key prudential indicator.

CFR General Fund	31/03/2025 Actual £'m	31/03/2026 Actual £'m
Opening Balance	23.97	30.54
Add Unfinanced Capital Expenditure (as above)	7.08	17.88
Add Lease Adjustment	0.69	0.00
Less MRP	(0.46)	(0.48)
Closing Balance	30.54	47.94

CFR HRA	31/03/2025 Actual £'m	31/03/2026 Actual £'m
Opening Balance	85.71	88.13
Add Unfinanced Capital Expenditure (as above)	2.42	1.92
Closing Balance	88.13	90.06

5.10. Borrowing activity is constrained by prudential indicators for gross borrowing and the CFR, and by the authorised limit.

6. Gross borrowing and the CFR - in order to ensure that borrowing levels are prudent over the medium term and only for a capital purpose, the Council should ensure that its gross external borrowing does not, except in the short term, exceed the total of the capital financing requirement in the

preceding year (2024/25) plus the estimates of any additional capital financing requirement for the current (2025/26) and next two financial years. This essentially means that the Council is not borrowing to support revenue expenditure. This indicator allowed the Council some flexibility to borrow in advance of its immediate capital needs. The table below highlights the Council's gross borrowing position against the CFR. The Council has complied with this prudential indicator.

	31/03/2025 Actual £'m	2025/2026 Budget £'m	31/03/2026 Actual £'m
Gross Borrowing Position	63.36	97.22	80.71
CFR	118.68	132.46	138.00
Under funding of CFR	55.32	35.26	57.29

6.1. **The authorised limit** - the authorised limit is the “affordable borrowing limit” required by s3 of the Local Government Act 2003. Once this has been set, the Council does not have the power to borrow above this level. The table below demonstrates that during 2025/26 the Council has maintained gross borrowing within its authorised limit.

6.2. **The operational boundary** – the operational boundary is the expected borrowing position of the Council during the year. Periods where the actual position is either below or over the boundary are acceptable subject to the authorised limit not being breached.

6.3. **Actual financing costs as a proportion of net revenue stream** - this indicator identifies the trend in the cost of capital, (borrowing and other long term obligation costs net of investment income), against the net revenue stream.

	2025/2026 £'m
Authorised Limit	160.00
Maximum Gross Borrowing Position within the year	80.71
Operational Boundary	127.0
Average Gross Borrowing Position	71.71

7. Treasury Position as of 31st March 2026

7.1. The Council's treasury management debt and investment position is organised by the Treasury Team in order to ensure adequate liquidity for revenue and capital activities, security for investments and to manage risks within all treasury management activities. Procedures and controls to achieve these objectives are well established both through member reporting detailed in the summary, and through officer activity detailed in the Council's Treasury Management Practices (TMPs).

7.2. During the 2025/26 the Treasury Team has invested money in a variety of funds including Local Authority loans, and Money Market Funds (MMFs). No investment has defaulted and no current investment is expected to default.

7.3. At the end of 2025/26 the Council's treasury position was as follows:-

Debt Portfolio	31/3/25 Principal £'m	Rate/ Return	Average life yrs	31/3/26 Principal £'m	Rate/ Return	Average life yrs
Fixed Rate						
• PWLB	60.71	3.62%	15	73.71	3.89%	17
• Market	2.00	4.10%	70	2.00	4.10%	70
• Temporary	0.00	N/A	N/A	5.00	4.45	0.5
Leases	0.65			0.62		
Total Debt	63.36	3.64%	17	81.33	3.93%	19
CFR	118.68			138.28		
Over/(Under) Borrowing	(55.32)			(57.57)		
Total Investments	20.12			14.21		
Net Debt	43.24			67.12		

7.4. The Maturity profile of the Debt Portfolio is as follows:

	31/03/2025 Actual £'m	31/03/2026 Actual £'m
Under 1 year	12.000	15.000
Over 1 and within 2 years	10.000	22.750
Over 2 and within 5 years	24.205	34.955
Over 5 years and within 10 years	8.500	1.000
Over 10 years and within 20 years	4.000	3.000
Over 20 year and within 30 years	0.000	0.000
Over 30 years and within 40 years	2.000	2.000
Over 40 years and within 50 years	0.000	0.000
Over 50 years	2.000	2.000

7.5. The Investment Portfolio at 31st March 2026 was as follows:

Counterparty	Amount Invested	Deposit Period	Maturity Date	Interest Rate
Fixed Term Deposit:				
Total Fixed Term Deposits	£0.0m			N/A
Property Funds				
CCLA Local Authority Property Fund	£2.0m	N/A	N/A	4.00%
Total Property Funds	£2.0m			4.00%
Money Market Funds:				
Goldman Sachs Sterling	£0.0m	N/A	N/A	N/A
Federated Prime Rate	£9.0m	N/A	N/A	3.79%
Total Money Market Funds	£9.0m			3.79%
Instant Access/Call Accounts				
Lloyds Bank (Current Account)	£3.2m	Overnight	N/A	3.65%
Total Instant Access	£3.2m			3.65%
Total Investments	£14.2m			3.79%

8. Other Issues

8.1. Technical Breach of Maturity Structure of Fixed interest Rate

8.1.1. The Borrowing undertaken in February 2026 and March 2026 was organised shorter than the Maturity Structure of fixed interest rate borrowing indicator allows. This was due to a rapidly increasing interest rate due to global issues in the Middle East.

8.1.2. The Borrowing Profile is as follows:

	31/03/2026 Actual £'m	31/03/2026 Running %	Approved Maturity Limit
Under 1 year	15.000	18.56%	50.00%
Over 1 and within 2 years	22.750	46.78%	60.00%
Over 2 and within 5 years	34.955	90.09%	70.00%
Over 5 years and within 10 years	1.000	91.33%	80.00%
Over 10 years and within 20 years	3.000	95.04%	85.00%
Over 20 year and within 30 years	0.000	95.04%	90.00%
Over 30 years and within 40 years	2.000	97.52	95.00%
Over 40 years and within 50 years	0.000	97.52%	100.00%
Over 50 years	2.000	100.00%	100.00%

8.1.3. The expected plan is to refinance the shorter-term loans when they come up for renewal but fluctuations in interest rates is a risk.

9. Treasury Management Strategy Review

Due to shorter borrowing taken due to increased interest rates since the TMSS was approved, and the upcoming ending of the original HRA borrowing, the Maturity Structure of borrowing is required to be updated.

9.1. The Council is asked to approve the following treasury indicators and limits: -

Maturity structure of fixed interest rate borrowing 2026/27		
	Lower	Upper
Under 12 months	0%	50.0%
Up to 2 years	0%	75.0%
Up to 5 years	0%	90.0%
Up to 10 years	0%	92.5%
Up to 20 years	0%	95.0%
Up to 30 years	0%	100.0%
Up to 40 years	0%	100.0%
Up to 50 years	0%	100.0%

Maturity structure of variable interest rate borrowing 2026/27		
	Lower	Upper
Under 12 months	0%	50.0%
Up to 2 years	0%	75.0%
Up to 5 years	0%	90.0%
Up to 10 years	0%	92.5%
Up to 20 years	0%	95.0%
Up to 30 years	0%	100.0%
Up to 40 years	0%	100.0%
Up to 50 years	0%	100.0%

9.2. As the interest rates have increased, the Council has reviewed its borrowing priorities and has established that there are limited requirements for capital purchases for assets with expected lifespans of over 25 years.

9.3. As any borrowing should be linked to the lifespan of the asset, this therefore would cause breaches at the higher end of the indicator. Therefore, the upper rate has been changed to 100% for up to 30 years (as well as the limits above 30 years), and a higher rate for the preceding years accordingly.

10. Economic update for the 2025/26 financial year

10.1.1. Investment returns remained robust throughout 2025/26 despite Bank of England's Base Rate reducing steadily through the course of the financial year (three 0.25% rate cuts in total), and at the end of March the rates increased, reflecting inflation concerns emanating from the on-going conflict in the Middle East.

10.1.2. The Bank of England Base Rate reduced by 0.25% in May, August and December, bringing the rate down from 4.50% to 3.75%. Two of the Bank Rate cuts occurred in the same month as the Bank of England publishes its Quarterly Monetary Policy Report, providing a clarity over the timing of potential future rate cuts. There was an expectation of a further cut even as late as December, but this changed due to Global factors.

10.1.3. As of early April 2026, market sentiment has been heavily influenced by the Middle East conflict. There is a growing risk of inflation, meaning interest rates are not likely to be cut for some time, and may increase to counteract inflationary pressures arising from steepening energy costs. Growth will likely be impacted in many regions of the world. UK GDP is projected by the Office for Budget Responsibility (3 March 2026) to be 1.1% in 2026 before picking up to 1.6% in 2027 and 2028. There is naturally a high level of uncertainty over this forecast given events in the Middle East are still on-going.

10.2. Borrowing Strategy and Control of interest Rate Risk

10.2.1. During 2025/26, the Council maintained an under-borrowed position. This meant that the capital borrowing need, (the Capital Financing Requirement), was not fully funded with loan debt as cash supporting the Council's reserves, balances and cash flow was used as an interim measure. This strategy was prudent as near-term investment rates have generally been lower than medium to long-term borrowing costs. The latter are expected to fall a little through 2026 and 2027 in the light of economic growth concerns and the eventual dampening of inflation. The Council has sought to minimise the taking on of

long-term borrowing at elevated levels (>5%) and has focused on a policy of internal and temporary borrowing, supplemented by short-dated borrowing.

10.2.2. Based on this background and with advice from our Treasury Advisors, the Council adopted a cautious position with the Treasury operations. The Treasury Team monitored interest rates and took a pragmatic position based on the current information.

10.2.3. During the year the opinion of the advisors and the markets was that the interest rates were expected to fall in the short and long-term, and borrowing was therefore delayed unless there was other cashflow reasons to fix the funding.

10.2.4. Cash was required in year and when the interest rates were expected to rise, the Council borrowed to fix the interest rate. The rate did increase after the borrowing was undertaken and so supported the decision. The expectation is to refinance the borrowing longer-term when the short-term borrowing ends but interest rates will be a consideration.

10.3. Interest rate forecasts initially suggested gradual reductions in short, medium and longer-term fixed borrowing rates during 2025/26. The Bank of England Base Rate did reduce to 3.75% as anticipated, but the initial expectation of rate reductions across the whole curve did not transpire. This was partly due to inflation concerns in March 2026, but also a reduction in the number of organisations purchasing longer term gilts from the Bank of England.

10.4. At the start of April 2026, the market expected Bank Rate to increase over the coming months to 4% or 4.25%, from 3.75%, whilst all parts of the curve have also risen substantially through March. A significant fall in inflation will be required to underpin any material movement lower in the longer part of the curve, which would be beneficial for the refinancing of the Council's short-term borrowing.

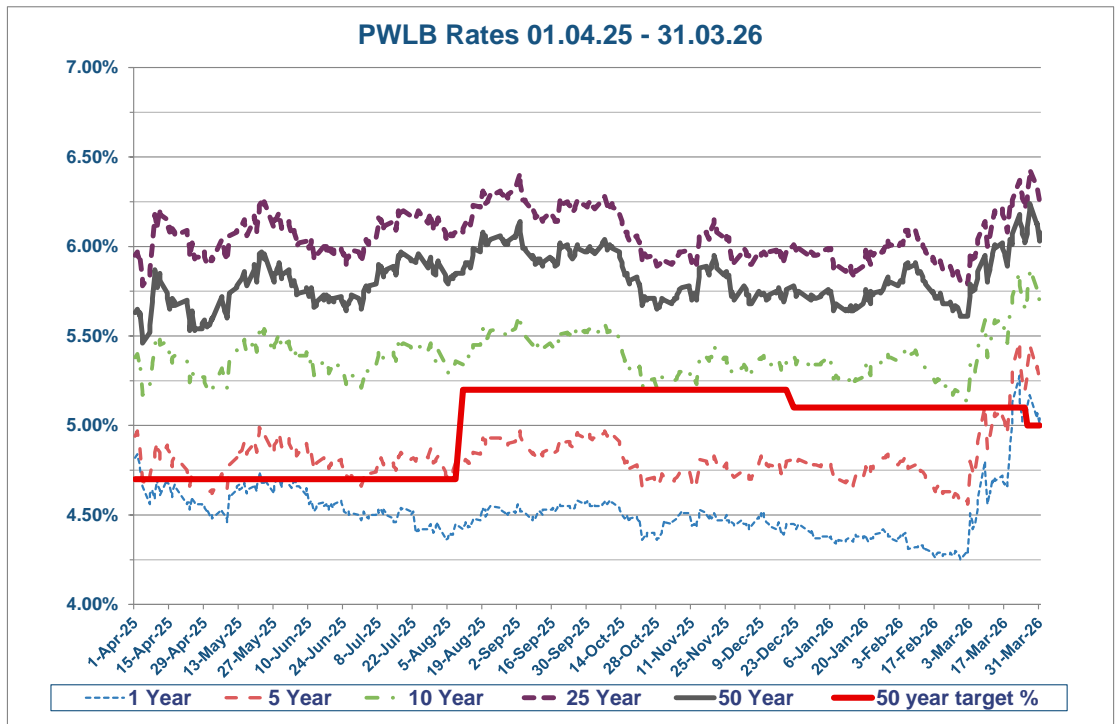
10.5. The original interest rate forecast as of the approval of the Treasury Management Strategy statement was as follows:

MUFG Corporate Markets Interest Rate View 10.02.25													
	Mar-25	Jun-25	Sep-25	Dec-25	Mar-26	Jun-26	Sep-26	Dec-26	Mar-27	Jun-27	Sep-27	Dec-27	Mar-28
BANK RATE	4.50	4.25	4.25	4.00	3.75	3.75	3.75	3.50	3.50	3.50	3.50	3.50	3.50
3 month ave earnings	4.50	4.30	4.30	4.00	3.80	3.80	3.50	3.50	3.50	3.50	3.50	3.50	3.50
6 month ave earnings	4.40	4.20	4.20	3.90	3.70	3.70	3.50	3.50	3.50	3.50	3.50	3.50	3.50
12 month ave earnings	4.40	4.20	4.20	3.90	3.70	3.70	3.50	3.50	3.50	3.50	3.50	3.50	3.60
5 yr PWLB	5.00	4.90	4.80	4.70	4.60	4.50	4.40	4.40	4.30	4.20	4.20	4.10	4.00
10 yr PWLB	5.30	5.20	5.10	5.00	4.90	4.80	4.70	4.70	4.60	4.50	4.50	4.40	4.40
25 yr PWLB	5.80	5.70	5.60	5.50	5.40	5.30	5.20	5.10	5.00	5.00	4.90	4.90	4.80
50 yr PWLB	5.50	5.40	5.30	5.20	5.10	5.00	4.90	4.80	4.70	4.70	4.60	4.60	4.50

10.6. The current interest rate forecast is as follows:

MUFG Corporate Markets Interest Rate View 25.03.26												
	Jun-26	Sep-26	Dec-26	Mar-27	Jun-27	Sep-27	Dec-27	Mar-28	Jun-28	Sep-28	Dec-28	Mar-29
BANK RATE	3.75	3.75	3.75	3.75	3.75	3.50	3.50	3.25	3.25	3.25	3.25	3.25
3 month ave earnings	4.00	3.90	3.80	3.80	3.70	3.50	3.50	3.30	3.30	3.30	3.30	3.30
6 month ave earnings	4.20	4.10	4.00	3.90	3.90	3.70	3.70	3.50	3.50	3.50	3.50	3.50
12 month ave earnings	4.60	4.50	4.40	4.20	4.20	4.00	4.00	3.80	3.80	3.80	3.80	3.80
5 yr PWLB	5.00	5.00	4.90	4.80	4.60	4.40	4.20	4.20	4.10	4.10	4.10	4.10
10 yr PWLB	5.50	5.50	5.40	5.30	5.10	4.90	4.70	4.70	4.60	4.60	4.60	4.60
25 yr PWLB	6.00	6.00	5.90	5.80	5.60	5.40	5.20	5.20	5.20	5.20	5.10	5.10
50 yr PWLB	5.80	5.80	5.70	5.50	5.40	5.20	5.00	5.00	5.00	5.00	4.90	4.90

10.7. The PWLB rates changed through the year as follows:



10.8. PWLB rates are based on gilt (UK Government bonds) yields through HM Treasury determining a specified margin to add to gilt yields. The main influences on gilt yields are Bank Rate, inflation expectations and movements in US treasury yields.

10.9. The rates that NBBC can borrow are based on the following:

10.9.1. **PWLB Standard Rate** is gilt plus 100 basis points

10.9.2. **PWLB Certainty Rate** is gilt plus 80 basis points

10.9.3. **HRA Borrowing rate** is gilt plus 40 basis points

10.10. For reference, a rise of 10 basis points is a rise of 0.1% in the interest rate.

10.11. As a general rule, short-dated gilt yields will reflect expected movements in Bank of England Base Rate, whilst medium to long-dated yields are driven primarily by the inflation outlook.

11. Borrowing Outturn

11.1. Loans were taken to fund the net unfinanced capital expenditure and naturally maturing debt

11.2. General Fund Borrowing

Lender	Principal	Type of Loan	Interest Rate	Maturity
Milton Keynes Council	£5m	Fixed Interest Rate	4.45%	0.5 years
PWLB	£15m	Fixed Interest Rate	4.34%	2 years

11.3. HRA Borrowing

Lender	Principal	Type of Loan	Interest Rate	Maturity
PWLB	£10m	Fixed Interest Rate	4.07%	2 years

11.4. This compares to a budget assumption of borrowing at an interest rate of 5.00%, but with borrowing for a longer period.

11.5. **Borrowing in advance of need**

11.5.1. The Authority has not borrowed more than, or in advance of its needs, purely in order to profit from the investment of the extra sums borrowed.

11.6. **Rescheduling Loans**

11.6.1. No rescheduling was done during the year as the approximate 1% differential between PWLB new borrowing rates and premature repayment rates made rescheduling unviable. The Council also didn't repay any loans before their maturity date.

12. Investment Outturn

12.1. **Investment Policy**– the Council's investment policy is governed by MHCLG investment guidance, which has been implemented in the annual investment strategy approved by the Council on 19th February 2025. This policy sets out the approach for choosing investment counterparties and is based on credit ratings provided by the three main credit rating agencies, supplemented by additional market data.

12.2. The Council followed the approved strategy with its investment activity, and the Council had no liquidity difficulties. There was one incident where the total amount of funds in the Council's Bank Account breached its limit, but this was resolved as quickly as possible and was an unforeseeable situation.

12.3. **Investments held by the Authority**

- The Authority maintained an average balance of £18.78m of internally managed funds.
- The internally managed funds earned an average rate of return of 4.10%.
- The comparable performance indicator is the average 7-day SONIA rate, which was 4.02%.
- Total investment income was £769k compared to a budget of £860k.

12.4. The reduction in investment income was partially due to a lower interest rate than budgeted, and partially due to borrowing money later in the year than expected, meaning lower funds available for investment. This in turn reduced the budgeted borrowing costs.

13. Consultation with the public, members, officers and associated stakeholders

13.1. None directly related to this report.

14. Financial Implications

14.1. Contained within the report.

15. Legal Implications

15.1. None directly related to this report.

16. Equalities implications

16.1. Not applicable to this report.

17. Health implications

17.1. Not applicable to this report.

18. Climate and environmental implications

18.1. No direct climate and/or environmental implications have been identified.

19. Section 17 Crime and Disorder Implications

19.1. Not applicable to this report.

20. Risk management implications

20.1. Treasury Management provides potential risk due to the volatile nature of interest rates and risks over the security of investments and

borrowing. The Annual Treasury Management Review 2025/26 is part of the Council's procedures to mitigate that risk.

21. Human resources implications

21.1. No direct human resource implications have been identified.

22. Conclusion

22.1. This report demonstrates the Council's commitment to providing transparency on its investments and borrowing. The Audit & Standards Committee is invited to note the Annual Treasury Management Review 2025/26.

22.2. The Audit & Standards Committee is invited to accept the updated Maturity Structure of loans in Section 9 of this report.

23. Appendices

None

24. Background papers

24.1. Please note there are no background papers attached to this report.

25. Report Writer Details:

26. Officer Job Title: Treasury and Technical Business Partner

27. Officer Name: Andrew Pillow

AGENDA ITEM NO. 9

NUNEATON AND BEDWORTH BOROUGH COUNCIL

Report to:	Audit and Standards Committee	
Date of Meeting:	23 June 2026	
Subject:	Employee Code of Conduct	
Portfolio:	All	
Responsible Officer:	People Services Manager	
Corporate Plan – Theme:	Your Council	
Corporate Plan – Aim:	Delivering Services Efficiently	
Ward Relevance:	N/A	
Public or Private:	Public	
Amendment to Budget:	No Council Tax Related:	No
Recommendation to Council/Cabinet/Committee: Yes		
Forward Plan:	No	
Subject to Call-in:	Yes	

1. Purpose of report

- 1.1. To consider and approve the revision to the Employee Code of Conduct attached at Appendix A and recommend changes to the Constitution. A tracked changes version has been provided highlighting the changes.

2. Recommendations

- 2.1. That the revisions to the Employee Code of Conduct as set out in the report and Appendix A be approved, and;

- 2.2 It be recommended to Full Council that the Constitution be amended accordingly.
3. Background
 - 3.1. The Local Government Act 2000 established an ethical framework for local government. This included the introduction of statutory codes of conduct, with a requirement for every council to adopt a code covering the behaviour of officers.
 - 3.2. The Employee Code of Conduct forms a key part of the Council's Constitution at part 5B, and underpins the behaviours, values and standards expected of employees in the delivery of services. The current Employee Code of Conduct was last reviewed and approved in 2023, with a three-year review cycle.
4. Body of report and reason for recommendations
 - 4.1. As noted above, the current Employee Code of Conduct was last reviewed and approved in 2023, in line with the Council's agreed three-year review cycle. This scheduled review provides an opportunity to ensure the Code remains up to date, reflects current best practice, aligns with legislative and regulatory expectations, and addresses any emerging organisational considerations.
 - 4.2. The proposed revisions also seek to improve clarity, accessibility and practical application of the Code, ensuring that employees and managers are better supported in understanding and applying expected standards.
5. Consultation with the public, members, officers and associated stakeholders
 - 5.1. Appropriate consultation has been undertaken with the Council's Senior Leadership Team. In addition, views have been sought from both the Monitoring Officer and the Legal Services team.
 - 5.2. Trade Unions have also been consulted as appropriate and no comments have been received.
 - 5.3. If approved, there will be a requirement to communicate and embed the revised Code through internal

communications, guidance and/or training to ensure all employees are aware of their responsibilities.

6. Financial Implications

6.1. None

7. Legal Implications

7.1. Although there are no adverse legal implications identified arising from the proposed revisions, the Employee Code of Conduct forms part of the Council's Constitution and contributes to the Council's compliance with its statutory obligations under the Local Government Act 2000 and related governance frameworks.

7.2. The proposed revisions have been developed in consultation with Legal Services and the Monitoring Officer to ensure alignment with current legislation and best practice.

8. Equalities implications

8.1. No specific equality implications have been identified following the completion of an equality impact assessment. A copy is attached at Appendix B

9. Health implications

9.1. No specific health implications have been identified following the completion of an impact assessment.

10. Climate and environmental implications

10.1. No direct climate and/or environmental implications have been identified.

11. Section 17 Crime and Disorder Implications

11.1. No direct Section 17 crime and disorder implications have been identified.

12. Risk management implications

12.1. If the recommendations are approved, the decisions will bring the following benefits from a risk management perspective:

- i. Reduced risk of misconduct through clearer behavioural expectations
- ii. Increased consistency in handling employee conduct issues
- iii. Strengthened governance and assurance arrangements
- iv. Reduced likelihood of reputational damage arising from employee behaviour
- v. Support for compliance with statutory and regulatory requirements

13. Human resources implications

13.1. If the recommendations are approved, the decisions will bring the following benefits from a human resource perspective:

- i. Improved clarity of expectations for employee behaviour, supporting consistent standards across the organisation
- ii. Strengthened framework for managing conduct issues, supporting fair, consistent and transparent decision-making
- iii. Support for organisational culture, reinforcing the Council's values and expected behaviours
- iv. Alignment with other HR policies and procedures, ensuring a cohesive and integrated employee relations framework

14. Biodiversity Implications

14.1. No direct biodiversity implications have been identified.

15. Local Government Reorganisation (LGR) Implications

15.1. No direct LGR implications have been identified.

16. Options considered and reason for their rejection

16.1. In formulating this report and recommendations, the following other options were identified. Reasons for their rejection or why the option and recommendation proposed in section 2 of the report has been selected are outlined below.

Option Ref	Option Title	Reason for rejection or why the option and recommendation proposed in section 2 of the report has been selected
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A	Do nothing	Whilst the current version of the Employee Code of Conduct complies with the basic requirements of Local Government Act 2000, the revisions made strengthen clarity and comply with best practise.
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17. Conclusion

17.1. The Employee Code of Conduct is a key document in relation to setting the standards and behaviour of employees. Therefore, it is essential that the code maintains clarity and relevance. As such the committee is asked to review and approve any revisions prior to recommending for formal approval and adoption at Full Council.

18. Appendices

18.1. Please note the following appendices:

- i. Appendix A – Employee Code of Conduct – revised
- ii. Appendix B – Equality Impact Assessment

19. Background papers

19.1. Please note there are no background papers attached to this report.

20. Report Writer Details:

Officer Job Title: People Services Manager

Officer Name: Ruth Bartlett

5B CODE OF CONDUCT FOR EMPLOYEES

5B.1 PURPOSE OF THE POLICY

Nuneaton and Bedworth Borough Council (“the Council/Borough”) is accountable to the people of the Borough and, the public expects the highest standards of conduct from its employees. The Council is publicly accountable and works in partnership with a variety of organisations, both in the public and private sector. As such, all employees are expected to conduct themselves professionally and in a manner that fosters trust, showing no bias, no matter what their personal views may be.

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~~An Employee for the purpose of this policy is defined as anyone employed on a permanent, temporary, fixed term or casual basis. It also extends to those working on our behalf via an agency or on a consultancy basis.~~

This Code of Conduct for Employees (“the Code”) sets out standards of conduct expected from all employees of the Council. The Code is designed to help all employees understand the working relationship between themselves, their line managers, colleagues, Elected members, and above all members of the public to whom the Council provides a service. Employees must conduct themselves in a way that ensures a high standard of service is provided and, the reputation of the Council is protected.

An Employee for the purpose of this policy is defined as anyone employed on a permanent, temporary, fixed term or casual basis. It also extends to those working on our behalf via an agency or on a consultancy basis.

Where an Employee is not a direct employee of the Council, this policy shall be read and construed as applying to them as modified and suitable.

The Code is intended as a reference guide for employees with greater detail provided in the range of policies and procedures, set both departmentally and by HR. As such the Code should be read in conjunction with other relevant documents and policies, including those that form part of the Constitution such as the Council’s Contract Procedure Rules, Member/Officer Protocol, Anti-Fraud and Corruption and the Confidential Reporting Code. The Code briefly outlines existing legislation, regulations and local conditions of service that will provide a useful and practical guide to employees in undertaking their day to day work.

This code has been written for the wellbeing and protection of employees and for the effective operation of Council business and is in no way intended to reflect any lack of confidence in the honesty and integrity of employees. However, failure to act in accordance with the Code and in conjunction with other relevant policies and legislation at the time, may result in disciplinary action.

Contents of the Policy-Code are as follows:

- 5B.2 – Employee Responsibilities
- 5B.3 – Management Responsibilities
- 5B.4 – Standards of Service to the Public
- 5B.5 – Party Political Impartiality and Politically Restricted Posts
- 5B.6 – Relationships
- 5B.7 – Conflicts of Interests
- 5B.8 – Council Equipment
- 5B.9 – Information obtained during the Course of Employment
 - Whistleblowing
 - Investigations by Monitoring Officers
- 5B.10 – Compliance with this Code

5B.2 Employees Responsibilities

- a. Employees are accountable, and owe a duty to the Council they work for and, this Code must be complied with as it forms part of the terms and conditions of their employment/terms of their engagement.
- b. Employees are expected to read this Code in conjunction with and adhere to, all other policies/legislation approved by the Council.

Employees are expected to use their knowledge and expertise to give the highest standard of service to the public, and, where it is part of their duties, to provide appropriate advice to councilors and fellow employees with impartiality.

Although the Nolan Committee on Standards in Public Life established its seven principles primarily with elected members in mind, they apply equally to employees in the public service. All employees are therefore expected to conduct themselves in accordance with those principles. The principles are Selflessness, Integrity, Objectivity, Accountability, Openness, Honesty, and Leadership. Employees are expected to maintain conduct of the highest standards so that public confidence in their integrity is sustained. These principles should guide decision-making, behaviour, and interactions with colleagues, Members and the public.

It is the responsibility of all employees to familiarize themselves periodically with the latest version of the Code and for complying with it at all times. In upholding the principles in this code, it is expected that employees will bring to the attention of their line manager or HR any breach of this code and will do so without any fear of recrimination.

To articulate and support the Nolan Principles the Council has also developed for staff the following core values:

- Service for our customers
- Integrity in our actions
- Accountability for our performance
- Co-operation with councilors, colleagues and partners
- Objectivity in our decisions

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- Efficiency: to keep overall costs down
- Confidence to try things out

5B.3 Management Responsibilities

Managers must ensure this Code is adhered to by all employees. They must

- ensure standards within this Code are established and communicated in the workplace;
- clarify where required to assist in employee understanding of the Code;
 - ~~are responsible for ensuring concerns raised under this Code are dealt with promptly, fairly and consistently. manage non-compliance with the standards set out in this Code at the earliest opportunity.~~

5B.4 Standards of Service to the Public

~~Employees are expected to give the highest possible standard of service to the Council and the public, performing their duties with honesty, integrity, impartiality and objectivity. This includes treating the public, councillors and colleagues fairly and in line with Council policies and procedures. Furthermore, employees should not allow their personal or political opinions to interfere with or influence their work. Employees must ensure service delivery remains consistent even where personal beliefs differ from those of service users.~~

~~Employees are expected to use Council resources responsibly and lawfully, considering value for money in decision making. Employees should be aware that they are accountable to the Council as their employer and should at all times act in accordance with the trust that the public are entitled to place in them.~~

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Employees must be courteous, efficient and impartial in providing services to all within the community. Aggressive or antagonistic behavior will not be acceptable. If the employees work with customers that behave aggressively, they must familiarize themselves with the appropriate codes/policies on violence/aggression.

Employees should ensure they are familiar with all relevant Council policies and procedures which apply to their role, and act in line with these. This includes Contract Procedure Rules, Financial Procedure Rules, and any other legislative frameworks in force at the time.

5B.5 Party Political Impartiality and Politically Restricted Posts

Employees serve the Council as a whole and must follow every lawful decision and policy of the Council.

Employees must serve all Members and not just those of the controlling group. Individual rights of all councillors must be respected at all times. Employees must not allow their own personal or political opinions to interfere with their work when working with members, ~~colleagues or the public.~~

Whilst engaged in council business, employees must not wear or display any objects indicating support for or opposition to any political party or view. This applies to private vehicles used for council business.

Certain posts will be designated as “politically restricted” under the provisions of the Local Government and Housing Act 1989. Where employees are politically restricted, by reason of the post they hold or the nature of the work they do, they must comply with any statutory restrictions on political activities which they will be advised of upon appointment.

~~Directors and Officers~~Employees on occasions, may be invited to attend political group meetings to give information. Their conduct at such venues must not compromise their political neutrality. Employees have a right, without fear of recrimination, to decline to attend a political group meeting.

5B.6 Relationships

For the purposes of defining a close personal relationship, this will include a relative by both immediate or extended family, e.g. spouse, partner, parent, sibling, child, grandparents/children and in laws. This definition will also extend to the spouse/partner of such relatives.

a. Councillors

Employees and Members must comply with the Council’s Protocol on Member/Employee Relations.

Mutual respect between employees and Councillors is essential to provide a high standard of local government services. Close personal familiarity between employees and councillors should be avoided as this could prove embarrassing to other employees and Councillors.

Employees are accountable to council members through their Chief Officer. Employees may be required to give advice to Councillors in the course of their duties. All employees must declare any personal relations with a Councillor. Where the relationship could present a conflict of interest, the line manager will need to consider how effectively this can be managed,

In general, employees and Councillors should consider the way others may view the potential conflicts arising from social connections, ~~in~~ particularly concerning confidentiality and bias.

b. Other Employees

All employees must treat each other with courtesy and respect and must comply with the standards set out in this Code and all other relevant policies of the Council.

Employees who are partners or if they have a family relationship may at some time work together. It is the council ~~presumption expectation~~ that the relationship will not affect performance. Employees must declare any personal relationship with another

employee, where the relationship may affect, or could be perceived to affect, the employee's or the employee's colleagues' performance. Where there are situations when ~~a~~ personal relationships ~~between employees~~ become a management concern and, they may unintentionally impair operational efficiency or affect service delivery, this will be addressed by the line manager.

The Council reserves the right (without breach of contract), in any situation where employees in a personal relationship work in close proximity, to require one or both employees to change their roles or duties. This is intended to avoid the employees in a relationship finding themselves in a potentially difficult situation. It will also avoid perceptions of unfairness or undue influence (whether real or imagined).

c. Relationships with Applicants

Employees of the Council, when involved in the recruitment and appointment of staff, must ensure that appointments are made on the basis of merit.

Employees making appointments must be aware of the equality opportunities legislation. It would be unlawful for an employee, to make an appointment based on anything other than the ability of the candidate to undertake the duties of the post. The relevant procedures are detailed in the council's Recruitment and Selection Policy and/or the ~~Managing Change~~ Management Policy.

In order to avoid any accusation of bias, if an applicant is related to, or is in a close personal relationship with, an employee involved in the recruitment decision, the employee must inform the relevant Chief Officer of the relationship. The method of recruitment must then be agreed by the Chief Officer, and must not allow the employee to have a role in the decision-making where unfairness could occur.

~~Employees may be involved in day to day management however, they must not be involved in formal decisions and decision making must be consistent and fair in accordance with Council policies and procedures.~~ While an employee may be involved in the day to day management of the relative or someone with whom they have a close personal relationship decision making must be consistent and fair in accordance with Council policies and procedures and they must not take formal decisions about that person or seek to unduly influence such decisions. Such decisions must be taken by a different employee who has been appointed for the purpose by the relevant Chief Officer. ~~Formal~~ Such decisions include but are not limited to ~~sanctions~~, discipline, grievances, promotion or pay and conditions.

Commented [MM1]: This sentence seems a little contradictory as on one hand it is saying may be involved in day to day management but goes on to say must not be involved in informal decisions which could be part of day to day management. Would it be better to remove this part of the paragraph and leave the second part of the paragraph with the addition of decision making being consistent and fair etc to provide the explanation.

d. Relationships with Others

Special favours must not be shown to partners, relatives, and friends or to current or former employees or job applicants. Employees must therefore, disclose to their Director all relevant relationships, whether of a private or business nature, which may have a potential to bring about a conflict with the Council's interests.

e. Contractors

If employees are privy to confidential information on tenders or costs for internal or external contractors, employees must not disclose that information to any unauthorized party or organization.

All orders and contracts must be awarded on merit, by fair competition against other bids, quotations, and tenders and, in accordance with Contract Standing Orders. During any contractual process, employees must disclose all relationships with current or potential contractors and, must be aware of the need for accountability and openness.

No favoritism must be shown nor should any community be discriminated against. If there is possibility of a conflict between an employees' duties to the Council and their relationship with the contractor, lessee etc., then that employee must report that relationship to their line manager. If employees have any doubt on the relevance of a particular relationship, they are advised to disclose it in accordance with Paragraph 5B.7 below.

f. The Media

- All communications with the media relating to the activities of the Council or Council employees, are handled by the Communications Team. If employees are contacted by the media they should report details of the communications to their line manager.
- Employees must not use social media in an official capacity without the authority of their Director.

• Employees personal accounts on social media should not be used for official business and personal views of employees will not be the views of the Council.-

Employees should be aware that posts on social media sites can be accessible to a very wide audience and can remain available for a very long period of time. As such, employees should therefore take great care not to post anything that may be considered as bringing the Council into disrepute or posting anything of an offensive, disrespectful or discriminatory nature towards the Council, managers, staff, clients or associated people such as partner organisations or contractors. This may include 'liking' or replying to posts that aim to do the same. It will not be an acceptable excuse to claim that such postings are private i.e. even if it can be shown that they have been made from a personal device and in your own time. Furthermore, Council devices must not be used to post to personal social media accounts. You must not disclose or post any personal information about customers or employees i.e. details of their customer/employee record. This will be considered as a data breach and dealt with accordingly.

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5B.7 Conflicts of Interests

5B7.1 Private Interest v Public Duty

- a. Employees must not put themselves in a position where there is a conflict of interests between their private life and public duties. For example, if an

employee is a member of a secret society which may cause a conflict of interest, such as the Freemasons, the employee must declare their membership to their line manager and complete a declaration form which must be submitted to the Council's Monitoring Officer. The Council will hold and maintain a record of all Employee Declarations with proper confidentiality and will publish Employee Declarations on the Council's website at Head of Service level or above.

b. The Council will reserve the right to take legal or (any) other appropriate action against employees where their conduct outside of their workplace conflicts with public duties. i.e. where the employees conduct outside of work could undermine the Council's reputation or hinder public confidence.

c. There will be an obligation for employees to inform the Council of any cautions, charges or -convictions of a criminal offence outside work. This will include all motoring offences other than those dealt solely by fixed penalty notices. -and a An assessment will be undertaken by the employees line manager, in conjunction with Human Resources, as to whether any further action needs to be taken in respect of their employment.

d. Employees working in departments such as planning, must not be involved with the granting of permissions i.e. taking part in considering any application made by themselves, relative, friend or neighbour.

5B7.2 Secondary Employment/Income Commitments Outside of work

- a. Where an employee has any secondary employment outside the Council, this must not conflict with the Council's interests, or bring it into disrepute. Secondary employment is not permitted during the employees working hours, nor is the use of council property, equipment or associated communications or documents.
- b. Employees may be required to disclose their total working hours of the secondary employment, to enable the council to monitor the hours worked comply with Working Time Regulations.
- c. All secondary employment must be declared to the Monitoring Officer and the details recorded on a declaration form. Under the Working Time Regulations, an employee must not work more than 48 hours a week on average over a 17 week period. The 48 hour maximum applies to the working time of that one employee, irrespective of how many jobs that employee has. Ordinarily, it is the employee's responsibility to ensure they adhere to this restriction. However, if the Council is the secondary employer, it is expected that the respective line managers should monitor the overall working hours. It is accepted that at times, such as where there is a need for overtime, this working week limit may be exceeded but this should not be for an extended period. It is an employee's choice to opt out of this restriction and if they choose to do so, a copy of this opt out, whether permanent or temporary, must be shared with the line manager. At no time should the Council insist on any such opt outs.

The declaration of the secondary employment, does not remove the right of the Council to take action if, it is deemed to be detrimental to the interests or reputation of the council, or where it affects the employees' performance at work. As such Employees must not be involved in any outside activity or work that could cause a conflict of interest with their duties and responsibilities in the course of their employment with the Council, nor should such activities make use of the knowledge of information an employee has access to because of their employment with the Council.

- d. Employees may undertake for example, secondary employment in the Council, or work on a voluntary basis within the Council as well as secondary employment within the Council.
- e. Unless express consent has been given by a Director, an employee may not become a trustee or board member of any organization which may receive any form of funding from the Council.
- f. Employees must declare any financial interest whether it be direct or indirect, in any existing or proposed contracts, transactions they are involved in at the Council. The interest must be declared in writing on a declaration form and submitted to the Monitoring Officer.
- g. Employees must declare in writing to the line manager, any interest or association with any Council activity, which could cause a potential conflict of interest.

5B7.3 Contracts and Partners

- a. In agreeing contracts/agreements with contractors, partners or voluntary bodies and, if employees engage or supervise contractors, or have a working relationship with existing or potential contractors, or have had or have a relationship in a private capacity (with the director or the contractors employee), they must declare that relationship to their line manager, complete a declaration form and submit the form to the Council's Monitoring Officer. No special favour is to be shown to current or former partners, close relatives, friends or associates in awarding contracts to businesses run by them or employing them.
- b. In working with all contractors and partners there must be full compliance with this Code and, all other relevant council policies and procedures, in particular the procurement guidelines.

5B8 Council Equipment and Resources–

- a. Where the equipment of the Council is no longer required it may be offered for employees to acquire them for personal use. Depending on the value of the items the employee may be required to make a financial contribution to the Council, in line with related council policies.

- b. If a member of the public wishes to access property, facilities, or equipment which may be provided by the Council on a commercial basis, an employee must not gain advantage due to ~~your~~their employment with the Council. Where there may be a perception of conflict, the employee must advise their line manager in order to take the appropriate action.
- c. All Council owned equipment such as laptops, mobile phones, bags, jackets must be returned on termination of employment. Council-owned or supplied data on computers must be deleted. The employees access to systems used will be terminated permanently. Where equipment is not returned on termination of employment, the Council reserves the right to levy a charge to the exiting employee for replacement of said items.
- e.d. Equipment must only be used for Council business unless any other type of use is expressly authorised.

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5B9 Information obtained during the Course of Employment

Any information obtained by an employee in the course of their employment must not be used for the employee's personal gain or benefit, nor should it be passed to others who might use it in such a way. Employees must not disclose to any third party confidential information, which could be prejudicial to the Council's interests.

The law requires that certain types of information must be available to members, auditors, government departments, service users and the public. Employees must be aware of which information in the Council's possession is classed as confidential and which is not and act accordingly. If there is doubt about whether information can be released, the employee should consult their line manager or the Council's Monitoring Officer.

Whistleblowing /Confidential Reporting Code

- a. Where an employee becomes aware of activities which that the employee believes to be illegal, improper, unethical or otherwise inconsistent with the model Code of Conduct for employees, the employee should report the matter in accordance with Council's Confidential reporting Code (Whistleblowing policy).
- b. The Council will not tolerate any form of malpractice. Although it is often difficult for employees to report legitimate concerns through fear of reprisal or victimisation, employees need to be assured that in raising concerns they will be supported.

Investigations by Monitoring Officers

Where a Monitoring Officer is undertaking an investigation in accordance with a complaint against an elected member under the Localism Act 2011 and associated Regulations, employees must comply with any requirement made by that Monitoring Officer in connection with such an investigation.

5B10 Compliance with this Code

- a. This code is part of an employee's contract of employment and, failure to comply with any of the provisions of this Code may, result in disciplinary action being taken under the Disciplinary policy, or legal action if necessary.
- b. Employees are responsible for ensuring that they keep their line manager informed of any change of circumstance that gives rise to a need to update their declarations.
- c. Declarations must be made in writing to the Council's Monitoring Officer. Employees are responsible for completing or renewing declarations annually or when circumstances change.
- d. The Council will hold and maintain a record of all Employee Declarations with proper confidentiality and will publish Employee Declarations on the Council's website at Head of Service level and above.

This policy provides you with an overview of the purpose of this policy and your responsibilities as an employee. Failure to act in accordance with the Code and in conjunction with other relevant policies of the Council and legislation at the time, may result in disciplinary action. Other documents which provide further details and helpful guidance that should be read in conjunction with this policy, can be found on the council's website.

Equality Impact Assessment - Screening

Name of Policy/Procedure/Service	Employee Code of Conduct
Service Unit	HR
Date of Implementation	05/05/2026

Does this policy/procedure/service have any differential impact on the following groups/people? (please tick):

Group	This may have a positive impact	This may have a negative impact	No adverse impact
Age			X
Disability			X
Gender			X
Gender Reassignment			X
Marriage and Civil Partnership			X
Pregnancy and Maternity			X
Race – which includes ethnic or national origins, colour, caste or nationality			X
Religion or Belief – this also includes no religion/belief			X
Sexual Orientation (Including LGBT)			X
impact on Serving and/or Ex Serving Armed Forces Personnel and their families			X

Please tick if you believe that this document:

Should proceed to a Full Impact Assessment

Red

Needs some minor changes, but does not need a Full Impact Assessment

Amber

Needs no further action

xGreen

Recommendations (If any):

This is a review of the current code of conduct. Changes are minor and in the main have been brought in line with statutory requirements

Signed	
Officer completing assessment	Ruth Bartlett
Date	05/05/2026

AGENDA ITEM NO. 10

NUNEATON AND BEDWORTH BOROUGH COUNCIL

Report to:	Audit and Standards Committee
Date of Meeting:	23 June 2026
Subject:	Appointment of Independent Persons
Portfolio:	Not Applicable
Responsible Officer:	Monitoring Officer
Corporate Plan – Theme:	Your Council
Corporate Plan – Aim:	Strive for transparency and accountability, in all that we do. Increase public scrutiny
Ward Relevance:	Not applicable
Public or Private:	Public
Amendment to Budget:	No Council Tax Related: No
Recommendation to Council :	Yes
Forward Plan:	Not applicable (not for Cabinet)
Subject to Call-in:	Not applicable (not for Cabinet)

1. Purpose of report

- 1.1. This report advises of the appointment of Independent Persons pursuant to the requirements of the Localism Act 2011. Independent Persons are required by all local authorities to assist in the consideration of Member Code of Conduct complaints.

2. Recommendations

- 2.1 That the Committee recommends to Full Council that it confirms the appointment of the persons listed in paragraph 3.7 of this report to the Panel of Independent Persons required by the Localism Act 2011, from the date of the meeting of Council, 1 July 2026, to 30 September 2029.

3. Background

- 3.1. In accordance with Chapter 7 of the Localism Act 2011, all Councils must put in place arrangements to promote and maintain high standards of conduct amongst Councillors and co-opted members. A co-opted member is someone who has not been elected but has been appointed to a Council or one of its committees. The arrangements must include the appointment of at least one "independent person" whose views are to be sought and taken into account by the Council in certain circumstances.
- 3.2. For the district and borough councils in Warwickshire and any unitary councils participating in the arrangements, these arrangements must also cover complaints about parish councillors. There are no Parish Councils within Nuneaton and Bedworth Borough. The list of Independent Persons was last reviewed in 2021 and historically, the Council has worked with neighbouring authorities to jointly recruit Independent Persons.
- 3.3. In September 2025, Warwickshire County Council approved the appointment of Garth Murphy, Maureen O'Sullivan, Howard Darling and Ray Tomkinson for a further period from 1 October 2025 to 30 September 2029, retaining their role as Independent Persons.
- 3.4. A further round of recruitment activity was undertaken to supplement the current panel. That process involved a role profile and detailed applicant pack being advertised via the Warwickshire County Council's job pages, with neighbouring authorities involved via a collaborative exercise, Indeed and LinkedIn. Three applications were received.
- 3.5. Following shortlisting discussions between the Monitoring Officer, Deputy Monitoring Officer of Warwickshire County Council and the Monitoring Officer of Rugby Borough Council, three applicants were shortlisted for interviews. One applicant subsequently withdrew having been appointed as a co-opted member of a local Council. The applicants were interviewed by the Deputy Monitoring Officer of Warwickshire Council and the

Monitoring Officer of Rugby Borough Council, reflecting that the panel is available for use by a number of other neighbouring authorities. The interviews tested the applicants' knowledge of local government, their understanding of the sanctions regime, and their approach to the requirements of the role including integrity, handling difficult conversations and political neutrality. New Panel members receive introductory training to assist them to fulfil the role. Ongoing training and development is also provided for the Panel, often in conjunction with regional colleagues across the West Midlands.

3.6. Following the interviews and liaison with the revised and updated list of Independent Persons, it was considered that the following list be recommended to Full Council for appointment as an Independent Persons for the Council:

- Howard Darling
- Prodromos Mavridis
- Garth Murphy
- Maureen O'Sullivan
- Raymond Leslie Tomkinson

3.7. The Monitoring Officer is satisfied that the panel of Independent Persons have the necessary skills and qualities to fulfil the role in line with the requirement of the Localism Act 2011 and the standards regime. The Committee should note that Warwickshire County Council, at its meeting on 23rd September 2025 and 16 December 2025, endorsed and approved the same list of Independent Persons. This provides synergy across Warwickshire and some West Midlands based Local Authorities.

3.8. Each individual has given consent to the Monitoring Officer to be included on the list for committee and Full Council approval.

4. Body of report and reason for recommendations

4.1. This report confirms the arrangements for the appointment of Independent Persons as required by Section 28 of the Localism Act 2011 (the 2011 Act) for a four-year term of office, from 1 October 2025. The 2011 Act requires Councils to appoint at least one "independent person" to advise on matters of Councillor conduct and ethics. The role of an independent person under the Localism Act 2011 is to provide an impartial view on allegations of misconduct against Councillors, helping to ensure high standards in public life. They are consulted by the Monitoring Officer and by the Assessment Sub-Committee of Audit and Standards during the investigation and before a decision is made

on a complaint. The independent person offers objective opinions, promotes public confidence, and assists in maintaining ethical standards, though they are not part of the Audit and Standards Committee and cannot vote on complaints. They can also be consulted by any Member who is under investigation for a breach of the Code of Conduct.

4.2. The role of the Independent Person was widened under the Local Authorities (Standing Orders) England (Amendment) Regulations 2015 which came into force on 11 May 2015 and changed the localised disciplinary process. A panel of at least 2 Independent Persons has to be convened to make recommendations to Council in connection with statutory Chief Officers (the Chief Executive, the Chief Finance Officer (section 151 Officer) and the Monitoring Officer).

4.3. The Act requires that any Independent Person must not be, or have been within the past 5 years, a Member, co-opted member or officer of the Council or any of the Parish or Town Councils in the Council's area; nor should they be a relative or close friend of a member, co-opted member or officer in the Council's area. Mr Mavridis meets the legislative requirements.

Timescales associated with the decision and next steps

4.4 If approved the persons named at paragraph 3.7 above will be approved and available for a term ending 30 September 2029.

Reasons for Recommendations

4.5 Section 28 (7) of the Localism Act 2011 requires that every Local Authority must appoint at least one Independent Person. Given that the Local Authorities in Warwickshire are each using the Independent Person Panel and the new standards regime being introduced by the Government, the retention of five Independent Persons is considered reasonable. This helps to manage potential conflicts of interest and ensures the demand on any one Independent Person is not overwhelming.

5. Consultation with the public, members, officers and associated stakeholders

5.1. The appointment of Independent Persons is a legal obligation and not therefore appropriate for wider consultation. The Committee should however note the collaborative work undertaken across Warwickshire as mentioned in the report.

- 5.2. As per 3.7 and 3.8 of the report, the list of Independent Persons have given consent to the Monitoring Officer to be included on the list and to be named in this report.
6. Financial Implications
- 6.1. As the roles are not remunerated, there are no financial implications arising from this report. On rare occasions expenses may be payable for travel to standards meetings if held in person and these will be covered, along with the costs of delivering training, from existing budgets.
7. Legal Implications
- 7.1. In accordance with Section 28 of the Localism Act 2011, the Council must have in place arrangements under which allegations that an elected councillor or a co-opted member of the Council has failed to comply with the relevant Code of Conduct, can be considered and decisions made. It is for the Council to decide the details of those arrangements, but it must appoint at least one Independent Person whose views are to be considered before making a decision on an allegation that it has decided to investigate.
- 7.2. Complaints are received in accordance with the arrangements for dealing with alleged breaches of the Nuneaton and Bedworth Borough Council Members' Code of Conduct. The Council has a legal duty to respond to such complaints.
8. Equalities implications
- 8.1 There are no environmental implications arising from this report.
9. Health implications
- 9.1. No specific health implications have been identified following the completion of an impact assessment.
10. Climate and environmental implications
- 10.1. No direct climate and/or environmental implications have been identified.
11. Section 17 Crime and Disorder Implications
- 11.1. No direct Section 17 crime and disorder implications have been identified.

12. Risk management implications

12.1. No direct risk management implications have been identified.

13. Human resources implications

13.1. No direct human resource implications have been identified.

14. Biodiversity Implications

14.1. No direct biodiversity implications have been identified.

15. Local Government Reorganisation (LGR) Implications

15.1. No direct LGR implications have been identified.

16. Options considered and reason for their rejection

16.1. In formulating this report and recommendations, the following other options were identified. Reasons for their rejection or why the option and recommendation proposed in section 2 of the report has been selected are outlined below.

Option Ref	Option Title	Reason for rejection or why the option and recommendation proposed in section 2 of the report has been selected
A	Do nothing	The Independent Person has been recruited; and the Committee is requested to ask full Council to note this appointment to the role of Independent Person. Additionally, the appointment of Independent Persons is a legally mandated and is the responsibility of full Council.

17. Conclusion

17.1 The Committee is requested to recommend to Council that it confirms the appointment of the persons listed in paragraph 3.7 of this report to the Panel of Independent Persons required by the Localism Act 2011, from the date of the meeting of Council, 1 July 2026, to 30 September 2029.

18. Appendices

18.1. Please note there are no appendices attached to this report.

19. Background papers

19.1. Please note there are no background papers attached to this report.

20. Report Writer Details:

Officer Job Title: Elections and Democratic Services Manager & Deputy Monitoring Officer

Officer Name: Tracy Tiff

AGENDA ITEM NO. 11

NUNEATON AND BEDWORTH BOROUGH COUNCIL

Report to:	Audit and Standards Committee
Date of Meeting:	23 June 2026
Subject:	Overview of Member Complaints
Portfolio:	Not Applicable
Responsible Officer:	Monitoring Officer
Corporate Plan – Theme:	Your Council
Corporate Plan – Aim:	Strive for transparency and accountability, in all that we do. Increase public scrutiny
Ward Relevance:	Not applicable
Public or Private:	Public
Amendment to Budget:	No Council Tax Related: No
Recommendation to Council/Cabinet/Committee:	No
Forward Plan:	Not applicable (not for Cabinet)
Subject to Call-in:	Not applicable (not for Cabinet)

1. Purpose of report

- 1.1. To provide the Audit and Standards Committee with an update on the overview report presented in respect of complaints against members. The purpose of the report is not to discuss specific complaints or matters.
- 1.2. Members must note that the Committee should not discuss in open session a specific case. Specific matters are discussed in a sub-assessment committee in line with the process adopted by Council on 18 May 2022 and most

subsequently, 2 July 2025. Therefore, Officers and Members of the Committee must refrain from discussing a specific matter related to an individual further to this report. This is because under the Local Government Act 1972, paragraph 1 and 2 of Part 1 of Schedule 12A to the Local Government Act 1972 (1. Information relating to any individual. 2. Information which is likely to reveal the identity of an individual.) is classified as exempt information.

- 1.3. The report therefore provides the Committee with an overview of complaints to review whether there are any trends or systematic issues with the code of conduct and compliance with the code.

2. Recommendations

- 2.1. It be noted that:

- 2.1.1. a total of two (2) formal complaints against elected members have been received since the last report came before the Committee (17 March 2026);
- 2.1.2. one of the complaints has been closed as it was against a former Councillor;
- 2.1.3. for the purposes of the 2025/2026 Municipal Year, a total of three complaints were received against elected Members under the Member Code of Conduct. Of those, one has been dealt with (informal resolution), one is awaiting a sub-assessment committee for consideration and the other one has been closed further to 17.1.2.

3. Background

- 3.1. As part of the performance management arrangements, reports are submitted to the Audit and Standards Committee every six months. The last report received by Committee at its meeting on 17 March 2026 and before that, 9 September 2025. This report now addresses the complaints received since the last report came before Committee. The reason why this report has been issued less than 6 months since the last report is because one of the two complaints referenced in 2.1, relates to a Councillor who is no longer a Councillor following the May 2026 Borough Elections.

3.2. Part 5A of the Constitution contains the Member Code of Conduct Complaint Process and part A9.3 outlines the role and function of the Audit and Standards Committee.

4. Body of report and reason for recommendations

4.1. The last report issued to the Committee (26 March 2026), confirmed one (1) complaint remained outstanding which is currently being dealt with in line with the process adopted by the Council on 2 July 2025. This complaint will be considered at an assessment committee, the date of which will be confirmed.

4.2. A total of two (2) formal complaints against elected members have been received since the last report came before the Committee (17 March 2026). One of the complaints is against a former Councillor who is no longer an elected Member of Nuneaton and Bedworth Borough Council and as per 3.1, this complaint is deemed to be closed by the Monitoring Officer as no further action can be taken. The other has been rejected further to paragraph 9 of the complaint process following consultation between the Monitoring Officer and Chair of Audit and Standards Committee (2026/2027 Municipal Year).

Reasons for recommendations

4.3 The Committee is recommended to review the number and process of Member complaints to enable it to:

- a) carry out its responsibilities effectively; and
- b) identify whether there are any patterns or common themes in the type of complaints received and to consider whether all Members would benefit from training on any matter relating to Member conduct to enable them to fulfil their public functions effectively.

5. Consultation with the public, members, officers and associated stakeholders

5.1 No consultation has been undertaken directly linked to this report, when excluding individual complaint matters. However, Members of the Committee will note that consultation with a complainant, subject Member, the Chair of the Audit and Standards Committee and an Assessment

Sub-Committee are consulted on specific matters regarding a complaint.

6. Financial Implications

6.1. None directly related to this report

7. Legal Implications

7.1. The Council has a statutory duty under section 27 of the Localism Act 2011, to promote and maintain high standards of conduct by Members and co-opted members of the Council. In discharging its duty, the Council must adopt a code dealing with the conduct that is expected of Members when they are acting in that capacity.

7.2. Under Section 28 of the Localism Act 2011, the Council must have in place 'arrangements' under which allegations that an elected Councillor of the Council has failed to comply with the relevant Code of Conduct, can be considered and decisions made. It is for the Council to decide the details of those arrangements.

7.3. Complaints are received in accordance with the arrangements for dealing with allegations of breaches of the Nuneaton and Bedworth Members' Code of Conduct. The Council has a legal duty to respond to such complaints.

8. Equalities implications

8.1 Not applicable to this report.

9. Health implications

9.1 Not applicable to this report.

10. Climate and environmental implications

10.1 Not applicable to this report.

11. Section 17 Crime and Disorder Implications

11.1 Not applicable to this report.

12. Risk management implications

12.1 No direct risk management implications have been identified. However, it is noted that complaints against Elected Members, subject to the complaint, can cause reputational damage to the Council.

13. Human resources implications

13.1 No direct human resource implications have been identified.

14. Biodiversity Implications

14.1. No direct biodiversity implications have been identified.

15. Local Government Reorganisation (LGR) Implications

15.1. No direct LGR implications have been identified.

16. Options considered and reason for their rejection

16.1. In formulating this report and recommendations, the following other options were identified. Reasons for their rejection or why the option and recommendation proposed in section 2 of the report has been selected are outlined below.

Option Ref	Option Title	Reason for rejection or why the option and recommendation proposed in section 2 of the report has been selected
A	Do nothing	The Audit and Standards Committee has an obligation to promote and maintain high standards of conduct by Members, Independent Members and any other representatives. The committee also makes assessments of misconduct allegations where required. Therefore, this 6 month report provides an update to the Committee regarding the Member complaint process.

17. Conclusion

17.1. It be noted that:

17.1.1 A total of two (2) formal complaints against elected Members have been received since the last report came

before the Committee (17 March 2026). One in the 2025/2026 Municipal Year and the other in the 2026/2027 Municipal Year.

- 17.1.2 One of the complaints received since the previous report (17 March 2026) has been closed by the Monitoring Officer noting it's against a former Councillor who is no longer an elected Member of Nuneaton and Bedworth Borough Council. As per paragraph 3.1, this complaint is deemed to be closed by the Monitoring Officer as no further action can be taken.
- 17.1.3 The second complaint, received in the 2026/2027 Municipal Year has been rejected following consultation between the Monitoring Officer and the Audit and Standards Chair, on the basis it is 'relatively minor' further to paragraph 9 of part 5A Member Code of Conduct Complaint Process outlined in the Constitution.
- 17.1.4. At the time of writing this report and for the purposes of the 2025/2026 Municipal Year, a total of three complaints were received against elected Members under the Member Code of Conduct. Of those, one resolved with informal resolution, one is awaiting a sub-assessment committee for consideration and the other one has been closed further to 17.1.2.
- 17.1.5. At the time of writing this report, a total of one (1) complaint remains outstanding and in progress.

18. Appendices

- 18.1. Please note there are no appendices attached to this report.

19. Background papers

- 19.1. Please note there are no background papers attached to this report.

20. Report Writer Details:

Officer Job Title: Elections and Democratic Services Manager & Deputy Monitoring Officer

Officer Name: Tracy Tiff

AGENDA ITEM NO. 12

NUNEATON AND BEDWORTH BOROUGH COUNCIL

Report to:	Audit and Standards Committee
Date of Meeting:	23 rd June 2026
Subject:	Audit and Standards Committee Work Programme 2026/27
Portfolio:	Not Applicable
Responsible Officer:	Assistant Director – Democracy and Governance
Corporate Plan – Theme:	Your Council
Corporate Plan – Aim:	Strive for transparency and accountability, in all that we do. Increase public scrutiny.
Ward Relevance:	Not applicable
Public or Private:	Public
Amendment to Budget:	No Council Tax Related: No
Recommendation to Council/Cabinet/Committee:	No
Forward Plan:	Not applicable. Not a Cabinet decision.
Subject to Call-in:	Not applicable. Not a Cabinet decision.

1. Purpose of report

- 1.1. To consider and approve the Audit and Standards Committee Core Work Programme for 2026 – 2027 after taking into consideration the purpose and functions of the Committee.

2. Recommendations

- 2.1. That the Audit and Standards Committee Core Work Programme for 2026 - 2027 at Appendix A be approved.
- 2.2. Further to 5.2 of the report, authority be given to the Strategic Director – Corporate Resources (also the Section 151 Officer) and Assistant Director – Democracy and Governance (also the Monitoring Officer), to make changes to the work programme in year in consultation with the Chair of Audit and Standards.

3. Background

- 3.1. The purpose of the Audit and Standards Committee is to provide independent assurance of the accuracy of the risk management framework and the internal control environment. It provides an independent review of the Council's governance, risk management and control frameworks, and oversees the financial reporting and annual governance processes. It oversees internal and external audit, helping to ensure efficient and effective assurance arrangements are in place.
- 3.2. The Audit and Standards Committee provides an independent and high-level focus on the audit, assurance and reporting arrangements that underpin good governance and financial standards.
- 3.3. The role, responsibilities and functions of the Audit and Standards Committee are set out in Article 9 of the Constitution.

4. Body of report and reason for recommendations

- 4.1. To ensure high standards of conduct and probity, the Committee will also have a key part to play in strengthening and maintaining the highest standards of ethical conduct which the public is entitled to expect from both Members and Officers of the Council.
- 4.2. Typically, in the first meeting of the Committee in a Municipal Year, the Committee usually sets out its annual work programme for the year, which looks to ensure that the financial cycle of reports and accounts are approved in good time and the committee consider governance matters as well as best practice recommendations.

- 4.3. In addition, the Committee are asked to consider whether the Core Work Programme is sufficiently robust and whether it accurately reflects the functions of the Audit and Standards Committee as set out in the Terms of Reference, which are attached at Appendix B.
- 4.4. Five (5) Committee meetings have been included in the municipal year for 2026 – 2027. This excludes any Audit and Standards Sub-Assessment Committees which can be arranged as and when necessary.
- 4.5. The Core Work Programme includes both the annual letters and reports that either require the approval of or need to be reported to the Committee, and some other planned policy reviews for the year. Other reports will be presented to the Committee if appropriate during the year.
5. Consultation with the public, members, officers and associated stakeholders
 - 5.1. Consultation has taken place with officers in order to provide a work programme for the committee to consider at its first meeting on the Municipal Year.
 - 5.2. The Committee will be consulted on its draft Work Programme for 2026/27 at its inaugural meeting for the Municipal year, and the work programme will be presented to each subsequent Committee meeting for noting.
6. Financial Implications
 - 6.1. None directly related to this report.
7. Legal Implications
 - 7.1. None directly related to this report.
8. Equalities implications
 - 8.1. Not relevant to this report.
9. Health implications
 - 9.1. None directly related to this report.
10. Climate and environmental implications

10.1. None directly related to this report.

11. Section 17 Crime and Disorder Implications

11.1. None directly related to this report.

12. Risk management implications

12.1. None directly related to this report.

13. Human resources implications

13.1. No direct human resource implications have been identified other than the officers time to report to the committee during the municipal year for the items listed in the work programme.

14. Biodiversity Implications

14.1. None directly related to this report.

15. Local Government Reorganisation (LGR) Implications

15.1. No direct LGR implications have been identified.

16. Options considered and reason for their rejection

16.1. In formulating this report and recommendations, the following other options were identified. Reasons for their rejection or why the option and recommendation proposed in section 2 of the report has been selected are outlined below.

Option Ref	Option Title	Reason for rejection or why the option and recommendation proposed in section 2 of the report has been selected
A	Do nothing	Rejected – as this helps officers and members of the committee to plan ahead for the new municipal year to ensure a clear and sustainable work programme is agreed by the committee.

16.2. Please note, the committee may suggest changes and/or amendments to the work programme if necessary during the meeting itself, with advice and guidance issued by officers.

17. Conclusion

17.1. That the committee consider the work programme and if acceptable, subject to any amendments, approve the work programme for the 2026 – 2027 municipal year.

18. Appendices

18.1. Please note the following appendices:

- i. Appendix A – Work Programme Audit & Standards 2026-27
- ii. Appendix B – Article 9: Audit and Standards Committee

18.2. Please note, Appendix B is only provided to allow members of the committee to consider whether the work programme sufficiently covers the remit of the committee outlined in Article 9. No changes may be made to Article 9 unless advised by the Monitoring Officer (as that would likely result in a need for a separate review and governance process).

19. Background papers

19.1. Please note there are no background papers attached to this report.

20. Report Writer Details:

Officer Job Title: Assistant Director – Democracy and Governance

Officer Name: Matthew Wallbank

Audit and Standards Work Programme 2026 – 2027							
Item	23 rd June	15 th Sept	1 st Dec	19 th Jan	2 nd Feb	13 th April	Details
Annual Governance Statement 2025-26		✓					To approve the Annual Governance Statement for 2025-26
Statement of Accounts 2025-26				✓			To approve the Statement of Accounts for 2025-26
Treasury Management Reports:	✓	✓	✓		✓		Includes: <ul style="list-style-type: none"> • Annual Report • Half Year report • Strategy • Quarterly Treasury Management
Appointment of Independent Persons	✓						To review the Appointment of Independent Persons
Government Reforms on Planning Committees – Changes to Constitution		✓					To discuss and endorse the changes to the Constitution
Annual Report of Internal Audit	✓						To consider the Chief Audit Executive's annual internal audit report and opinion, which includes conformance with the Public Sector Internal Audit Standards, outcomes from the quality assurance improvement programme, the opinion on the Council's governance, risk and control environment and the work completed by internal audit to support that opinion
Revised employee Code of Conduct	✓						To review the revised Employee Code of Conduct.
Internal Audit Plan progress report	✓	✓		✓		✓	A report on progress against the audit plan
Internal Audit Plan						✓	To consider and approve the content of the Plan for 2027/28.
Audit Findings Report		✓		✓			External audit's opinion and findings on the 2025/26 accounts and the value for money conclusion subject to completion of audit.

Annual External Audit Letter				✓			An overall summary of the external auditor's work at the Council.
External Audit grant claims report				✓			External auditor's report on the work completed to certify grant claims.
External Audit Plan		✓					Sets out the external auditors approach to the identification of audit risks.
Overview of Member complaints – Audit and Standards Committee		✓				✓	Report to present to Committee identifying the number of complaints submitted and the status of any complaints against Elected Members. Every 6 months.
Review of registration of interests, hospitality and gifts by members and officers – Audit and Standards Committee			✓				Report to review the register of interests, hospitality and gifts by members and officers.
Member Induction Arrangements & Training Plan						✓	Annual Review
Strategic Risk Register – Q2 Review			✓				To consider and review the Strategic Risk Register – Q2
To consider reports from the Constitution Review Working Party	✓	✓	✓	✓	✓	✓	To consider any reports from the Constitution Review Working Party and if acceptable, recommend to Full Council for approval and adoption.
Consider the Council's corporate governance arrangements and policies to ensure that they demonstrate a strong ethical culture	✓	✓	✓	✓	✓	✓	These include the Contract and Financial Procedure Rules, Counter Fraud Policy, Risk Management Policy and Performance Management Policy along with other governance related policies as required.
Dispensations	✓	✓	✓	✓	✓	✓	Ongoing item
Any reports from external agencies regarding the standards/conduct of the Council (such as the Ombudsman, Information Commissioner's Office or Investigatory Powers Commissioner's Office).	✓	✓	✓	✓	✓	✓	When received and relevant to the Committee.

Review and approval of the Risk Management Policy and Strategy review							Not due in 2026/2027 as updated in 2025/2026 programme. Likely to be in 2027/2028 programme
Review and approval of the Performance Management Framework review							Not due in 2026/2027 as updated in 2025/2026 programme. Likely to be in 2027/2028 programme
Anti Fraud Strategy and Fraud Response Plan							Not due in 2026/2027 as updated in 2025/2026 programme
Anti-Money Laundering Framework							Not due in 2026/2027 as updated in 2025/2026 programme
Partnership Framework							Not due in 2026/2027 as updated in 2025/2026 programme
Local Code of Corporate Governance							Not due in 2026/2027 as updated in 2025/2026 programme

ARTICLE 9: AUDIT AND STANDARDS COMMITTEE

Appendix B

The purpose of the Audit and Standards Committee is to provide independent assurance of the accuracy of the risk management framework and the internal control environment. It provides an independent review of the Council's governance, risk management and control frameworks, and oversees the financial reporting and annual governance processes. It oversees internal and external audit, helping to ensure efficient and effective assurance arrangements are in place.

In order to ensure high standards of conduct and probity, the Committee will also have a key part to play in strengthening and maintaining the highest standards of ethical conduct which the public is entitled to expect from both Members and Officers of the Council.

This Article sets out the composition, role and function of the Audit and Standards Committee.

A9.1 AUDIT AND STANDARDS COMMITTEE

The Council meeting will establish an Audit and Standards Committee.

A9.2 COMPOSITION - POLITICAL BALANCE

- a) The composition of the Audit and Standards Committee has to reflect the political balance of the Council;
- b) No member of the Cabinet or Chair of an Overview and Scrutiny Panel shall be a member of the Audit and Standards Committee;
- c) The Committee shall be politically balanced and will comprise of eleven (11) Members and have a quorum of five (5);
- d) The Council will appoint the Chair and Vice Chair of each Committee at Annual Council unless a change is required during the Municipal Year.
- e) If at any meeting neither the Chair nor Vice-Chair are present, the Members present will appoint a Chair for that meeting from any member of that committee.
- f) the Committee shall have the power to co-opt one Independent Member to assist the Committee in fulfilling its purpose and they shall be appointed for a period of up to four years and shall be appointed for no more than two terms.

A9.3 ROLE AND FUNCTION

The Audit and Standards Committee will have the following roles and functions:

Governance, Risk and Control

- a) To review the Council's corporate governance arrangements against the Good Governance framework, and consider annual governance report and assurances;

- b) To review the Annual Governance Statement prior to approval and consider whether it properly reflects the risk environment and supporting assurances, taking into account Internal Audit's opinion on the overall adequacy and control;
- c) To consider the Council's arrangements to secure value for money, and review assurances and assessments on the effectiveness of these arrangements;
- d) To consider the Council's Strategic Risk Register and ensure that it adequately addresses the risks and priorities of the Council;
- e) To monitor the effective development and operation of risk management across the Council;
- f) To monitor progress in addressing risk related issues reported to the Committee;
- g) To consider reports on the effectiveness of internal controls, and monitor the implementation of agreed actions;
- h) To review the assessment of fraud risks and potential harm to the Council from fraud and corruption;
- i) To monitor the Council's Anti-Fraud Strategy;
- j) To maintain an overview of the Council's Constitution.

Internal Audit

- a) To approve the Internal Audit Charter.
- b) To review proposals made in relation to the appointment of external providers of IT internal audit services.
- c) To approve the risk based on Internal Audit Plan, including Internal Audit's resource requirements.
- d) To approve significant interim changes to the risk based Internal Audit Plan and resource requirements.
- e) To consider the Audit Annual Report, which will include:-
 - A Statement on the level of conformance with the Public Sector Internal Audit Standards;
 - The results of the Quality Assurance and Improvement Programme that supports the Statement – these will indicate the reliability of the conclusions of Internal Audit;
 - The Audit opinion on the overall adequacy and effectiveness of the Council's framework of governance, risk management and control, together with the summary of the work supporting the opinion. These will assist the Committee in reviewing the Annual Governance Statement

- g) To contribute to the Quality Assurance and Improvement Programme and, in particular, to the external quality assessment of internal audit that takes place at least once every five years.
- h) To support the development of effective communication with the Audit Manager and commission work as necessary.
- i) To receive the Annual Ombudsman Report and make recommendations to Full Council as necessary.

External Audit

- a) To consider the external auditor's Annual Letter, relevant reports, and the report to those charged with governance.
- b) To consider specific reports as agreed with the external auditor.
- c) To comment on the scope and depth of external audit work and ensure it gives value for money.
- d) To commission work from external audit as necessary.
- e) To advise and recommend on the effectiveness of the relationships between external and internal audit, and other inspection agencies or relevant bodies.

Financial Reporting

- a) To approve the Annual Statement of Accounts.
- b) To consider the external auditor's report to those charged with governance on issues arising from the audit of the accounts.

Treasury Management

To review the Council's Treasury Management activities, and monitor the performance against the approved Treasury Management indicators.

Members Code of Conduct

- a) Promoting and maintaining high standards of conduct by Members, Independent Members and any other representatives;
- b) assisting Members and Independent Members to observe the Councillors' Code of Conduct;
- c) advising the Council on the adoption or revision of the Councillors' Code of Conduct;
- d) monitoring the operation of the Councillors' Code of Conduct;

- e) advising, training or arranging to train Members', Independent Members and any other representatives on matters relating to the Councillors' Code of Conduct;
- f) making assessments of misconduct allegations;
- g) dealing with any reports from the Monitoring Officer on any matter;
- h) establishing Sub-Committees; and
- i) granting exemptions for politically restricted posts.

Dispensations

Granting dispensations to elected and Independent Members, having regard to all relevant circumstances, in the following circumstances:

- a) That so many Members of the decision-making body have Disclosable Pecuniary Interests in a matter that it would impede the transaction of the business;
- b) that, without the dispensation, the representation of different political groups on the body transacting the business would be so upset as to alter the outcome of any vote on the matter;
- c) that the Council considers that the dispensation is in the interests of persons living in the Authority's area;
- d) where, but for a dispensation, all Members of Cabinet would be prohibited from participating in any particular business to be transacted by Cabinet; or
- e) that the Council considers that it is otherwise appropriate to grant a dispensation.

In granting a dispensation, the Committee shall specify the period of the dispensation, which shall not exceed four years.

Sanctions

The Committee shall have the following sanctions delegated to it by Council, and shall delegate those powers to its hearings Sub-Committees:

- a) Censuring or reprimanding the Member;
- b) reporting its findings to Council for information;
- c) recommending to the Member's Group Leader (or in the case of un-grouped Members, recommend to Council or to Committees) that he/she be removed from any or all Committees or Sub-Committees of the Council;
- d) recommending to the Leader of the Council that the Member be removed from the Cabinet, or removed from particular Portfolio responsibilities;

- e) instructing the Monitoring Officer to arrange training for the Member;
- f) removing from all outside appointments to which he/she has been appointed or nominated by the Authority;
- g) withdrawing facilities provided to the Member by the Council, such as a computer, website and/or email and internet access; or
- h) excluding the Member from the Council's offices or other premises, with the exception of meeting rooms as necessary for attending Council, Committee and Sub-Committee meetings.

Accountability Arrangements

- a) To report to those charged with governance on the Committee's findings, conclusions and recommendations concerning the adequacy and effectiveness of their governance, risk management and internal control frameworks; financial reporting arrangements, and internal and external audit functions.
- b) To report to Full Council on a regular basis, on the Committee's performance in relation to the Terms of Reference and the effectiveness of the Committee in meeting its purpose.