

Public Document Pack

Date of meeting **Monday, 2nd February, 2026**
Time **7.00 pm**
Venue **Astley Room - Castle**
Contact **Geoff Durham**



Castle House
Barracks Road
Newcastle-under-Lyme
Staffordshire
ST5 1BL

Audit and Standards Committee

AGENDA

OPEN AGENDA

1 APOLOGIES

2 DECLARATIONS OF INTEREST

To receive Declarations of Interest from Members on items included in the agenda

3 MINUTES OF PREVIOUS MEETING (Pages 3 - 10)

To consider the minutes of the previous meeting(s).

4 INTERNAL AUDIT PROGRESS UPDATE Q3 2025-26 (Pages 11 - 34)

5 CORPORATE RISK MANAGEMENT REPORT Q3 2025-26 (Pages 35 - 64)

6 WORK PROGRAMME (Pages 65 - 68)

7 URGENT BUSINESS

To consider any business which is urgent within the meaning of Section 100B(4) of the Local Government Act 1972

Members: Councillors P Waring (Chair), Burnett-Faulkner (Vice-Chair), Holland, Whieldon, Stubbs, Lewis and Reece

Members of the Council: If you identify any personal training/development requirements from any of the items included in this agenda or through issues raised during the meeting, please bring them to the attention of the Democratic Services Officer at the close of the meeting.

Meeting Quorums: Where the total membership of a committee is 12 Members or less, the quorum will be 3 members.... Where the total membership is more than 12 Members, the quorum will be one quarter of the total membership.

SUBSTITUTE MEMBER SCHEME (Section B5 – Rule 2 of Constitution)

The Constitution provides for the appointment of Substitute members to attend Committees. The named Substitutes for this meeting are listed below:-

Substitute Members:	Parker	Northcott
	Gorton	Turnock
	S Jones	Edgington-Plunkett
	Lawley	

If you are unable to attend this meeting and wish to appoint a Substitute to attend on your place you need to identify a Substitute member from the list above who is able to attend on your behalf

Officers will be in attendance prior to the meeting for informal discussions on agenda items.

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Agenda Item 3

Audit and Standards Committee - 10/11/25

AUDIT AND STANDARDS COMMITTEE

Monday, 10th November, 2025
Time of Commencement: 7.01 pm

[View the agenda here](#)

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Present:	Councillor Gillian Burnett -Faulkner (Chair)		
Councillors:	Holland Whieldon	Stubbs Lewis	Reece
Apologies:	Councillor(s) P Waring		
Officers:	Craig Turner Anthony Harold	Service Director - Finance / S151 Officer Service Director - Legal & Governance / Monitoring Officer	
Also in attendance:	Councillor Stephen Sweeney	Deputy Leader of the Council and Portfolio Holder - Finance, Town Centres and Growth	

1. APOLOGIES

Apologies were shared as listed above. The Chair welcomed the newly appointed Service Director for Finance (S 151 Officer).

2. DECLARATIONS OF INTEREST

There were no declarations of interest stated.

3. MINUTES OF PREVIOUS MEETING

Resolved: That the minutes of the previous meeting held on 29th September 2025 be agreed as a true and accurate record.

4. AUDITED STATEMENT OF ACCOUNTS 2024/25

The Deputy Leader / Portfolio Holder for Finance, Town Centres and Growth introduced the report on the final Statement of Accounts, External Audit Annual Report and Audit Findings Report for the financial year 2024-25.

The External Auditor (KMPG) reminded members of the procedure in relation to the finalisation and publication of the documents.

Cllr Lewis wondered whether the Council's financial resilience and reserves were sufficient considering the strategic risks that had been outlined.

The External Auditor (KMPG) advised that the audit was looking at processes and arrangements in place to manage risks and that the figures themselves were determined the Council.

Cllr Lewis also asked if assurance could be given that the Council had the right capacity and governance in place to deliver the capital projects in 2025-26 without further slippage.

The Service Director for Finance (S 151 Officer) responded that a review was currently being undertaken and the situation was much better than that of the previous year. While some delays had to be factored in the projects were on their way to be completed.

Cllr Stubbs enquired about the steps that could be taken to manage the volatility of the collection fund and accurate forecasting and budgeting for the future.

The Service Director for Finance (S 151 Officer) advised that the Council Tax collection fund for 2024/25 was as accurate as it would ever get and that the nature of business rates made that part of the collection fund volatile.

A surplus largely due to a reduction in the appeals provision had been recorded the previous year. This was due to the end of the cycle re-valuations. The surplus that had been generated was paid into a business rates volatility reserve for which a balance was being retained to address volatility and to offset any deficit in future periods.

Cllr Stubbs asked about the governance and risk management processes, including the measures in place to monitor and mitigate the risk as well as the role of the Financial Efficiency Board.

The Service Director for Finance (S 151 Officer) responded that the incomes losses were addressed through both a proportion of the General Fund Reserve as well as an allowance in the MTFS (Medium Term Financial Strategy). The situation was improving and the risks decreasing.

Cllr Reece wondered about the implications of the pension scheme surplus and related liability resulting from the asset ceiling adjustment on the long-term financial planning and potential impact on future contributions.

The Service Director for Finance (S 151 Officer) advised that the pension fund was in a significant surplus position and had enabled the Council to reduce its pension contributions.

Cllr Reece asked how the devolution reorganisation would impact the Council's assets and liabilities.

The Service Director for Finance (S 151 Officer) responded that consultants had been hired and the result of their work would be brought in to Full Council on 19th November.

Cllr Whieldon wished to acknowledge the progress made since the previous year and thank both auditors and the team for their input.

Cllr Lewis enquired about the consequences of the £1.5 million from the business rate reset over the next three year for the Council's financial sustainability and asked what contingencies were in place.

The Service Director for Finance (S 151 Officer) said that the team was currently in the middle of the budget preparation process with the first Draft Savings and Medium-Term Financial Strategy to be delivered shortly to Cabinet and the Finance, Assets and Performance Scrutiny Committee.

Cllr Lewis asked about the recurring underspent in the Capital programme and what steps were being taken to improve the forecasting of delivery and monitoring of projects to ensure budgets were realistic and achievable.

The Service Director for Finance (S 151 Officer) responded that there had been a midyear estimate and that on this occasion the service directors had been asked to review what capital projects they had and when they anticipated the money would be spent in order to profile their spend in the current and future years.

Cllr Stubbs wondered about the partnership with Capital and Centric and how the Council was ensuring that governance arrangements remain robust and that any risks were effectively managed through the delivery life cycle.

The Service Director for Finance (S 151 Officer) said that all projects were subject to a full risk assessment and modelling was undertaken to make sure they were affordable. A regular dialogue with the contractor and legal advisers was also maintained throughout the delivery of projects.

Cllr Stubbs asked what internal controls were in place to ensure timely and accurate updates especially in the light of the material misstatement identified and adjusted in the defined benefit obligation valuation.

The Service Director for Finance (S 151 Officer) advised that there hadn't been any misstatement. An estimated report had been produced for the purpose of issuing the draft statement of accounts on time. The actual report had subsequently followed with adjustments.

It had been agreed that going forward and with the Chair's permission the draft accounts would be submitted to the Committee at the end of June with the actual figures so that an estimate report would not be needed.

Cllr Reece wondered how the Council was ensuring that its small procurement team had sufficient capacity and expertise to manage the increasing volume and complexity of the contracts.

The Service Director for Legal and Governance (Monitoring Officer) commented that additional resources were to be expected in the coming months, with a full-time procurement officer joining the team to work alongside the Council's experienced procurement manager. External input from law firms was also received as required as well as expertise from the County Council.

Cllr Lewis asked what assurance could be provided that the Council had robust internal controls in place to review and validate asset valuations in light of the control deficiency identified around valuation work in papers and formula errors.

The Service Director for Finance (S 151 Officer) responded that the team had both experienced valuers and an experienced property manager who reviewed all of the valuations. Regular meetings were scheduled during the closedown process to review the assumptions made.

Audit and Standards Committee - 10/11/25

Cllr Reece enquired about steps taken to ensure full compliance with the Council's declaration of interest process given that some member declarations were missing and could impact the completeness of related party disclosures.

The Service Director for Finance (S 151 Officer) advised that a robust process was in place however this relied on information shared by members about their appointments which was correlated with that held by the Companies House.

The Service Director for Legal and Governance (Monitoring Officer) added that it was members' responsibility to do their due diligence in declaring these matters and that members and officers should work together to be as transparent as possible.

Cllr Stubbs asked who was ultimately responsible in case of information not communicated.

The Service Director for Legal and Governance (Monitoring Officer) reiterated that it was a legal obligation for members to declare any interests, adding that failure to do so could result in a criminal inquiry.

Cllr Whieldon supported officers' comments on the importance for members to take responsibility for their own actions and respect the Code of Conduct.

Resolved:

1. That the final Statement of Accounts for the financial year 2024/25 be received.
2. That the External Audit Annual Report for the financial year 2024/25 be received.
3. That the Audit Findings Report (ISA 260 report) for the financial year 2024/25 be received.
4. That the issue of the representation letter from the Service Director for Finance (Section 151 Officer) confirming that its responsibilities in connection with the audit of the Statement of Accounts have been met, be agreed.

[Watch the debate here](#)

5. TREASURY MANAGEMENT HALF YEARLY REPORT 2025/26

The Deputy Leader / Portfolio Holder for Finance, Town Centres and Growth introduced the Treasury Management Half Yearly Report in line with the Treasury Management Strategy approved by full Council in February 2025 and as recommended by the CIPFA (Chartered Institute of Public Finance and Accountancy) Code of Practice.

Cllr Stubbs enquired about the Council's strategy to increase borrowing needs alongside the continuing internal borrowing and short term loans to fund capital programmes.

The Service Director for Finance (S151 Officer) advised that in the medium term the Council would need to borrow externally as well as use internal borrowing which helped to keep the costs down.

Cllr Lewis asked how the Council was preparing to manage potential reductions in investment income.

The Service Director for Finance (S151 Officer) responded that the Council did not currently budget to receive interest income. As borrowing was undertaken interest paid would increase.

Resolved: That the Treasury Management Half Yearly Report for 2025/26 be received.

[Watch the debate here](#)

6. **CORPORATE RISK MANAGEMENT REPORT QUARTER 2 2025/26**

The Service Director for Legal & Governance (Monitoring Officer) introduced the Corporate Risk Management Report for quarter 2.

Cllr Stubbs asked how the Council was mitigating the financial and reputational risks associated with delayed Town Deal Projects and notably in Kidsgrove.

The Service Director for Legal & Governance (Monitoring Officer) referred to Appendix A of the report and advised that the risk register was the gold standard for managing risks within the Council. There was also an added level of governance in Kidsgrove with the Town Council.

Cllr Reece wondered what financial provisions or contingencies were in place to manage any legal costs arising from third party legal action in reference to Walleys Quarry.

The Service Director for Finances (S151 Officer) responded that there was still money in a reserve to offset any potential legal costs that might incur with no anticipation for that money to be reallocated anywhere else.

Cllr Lewis asked what assurance could be provided that procurement and contractor appointment processes were robust enough to prevent further delays or failures in project deliveries.

The Service Director for Legal & Governance (Monitoring Officer) advised that the Council had an excellent procurement team working closely and sharing best practice with other authorities in the county along with robust regimes ensuring compliance with procurement processes. On occasions when procurement processes could not be applied, WARN notices were issued as a way of transparency and explanations were provided as required.

Cllr Whieldon expressed her satisfaction at the traffic light system used for risk management which was simple and effective.

Resolved:

1. That there were currently NO risks that are more than 6 months overdue for a review up to end of Q2 2025/26, be noted.
2. That that there had been NO risk level increases, be noted.
3. That there had been 5 new risks added, be noted.
4. That the Corporate Risk Register profile be noted.

5. That officers be advised of any individual risk profiles that the Committee would like to scrutinise in more details at its next meeting.

6. That whilst the likelihood of a risk materialising may be mitigated, the likely impacts may not change, be noted.

[Watch the debate here](#)

7. INTERNAL AUDIT PROGRESS UPDATE QUARTER 2 2025/26

The Audit Manager (Staffordshire County Council) presented the update report on the Internal Audit Progress for quarter 2.

Cllr Lewis asked what assurance could be provided that the outstanding audit recommendations particularly number 64 not yet implemented were being actively monitored and would be addressed within a reasonable time frame.

The Audit Manager responded that this was part of the internal management. A portal was sending notifications to officers twice a month and the progress made was tracked when meeting with the Service Director for Finance (S151 Officer) with dashboards being currently developed.

Cllr Reece referred to the Cyber Incident Preparedness and Response Effectiveness Final Internal Audit Report and asked what steps were being taken to strengthen the council's cyber resilience and assure a timely implementation of the recommendations that had been made.

The Service Director for Finance (S151 Officer) advised that this would be discussed as a confidential item.

Cllr Stubbs wondered how confident officers felt about the Council's financial controls' robustness and the identification and mitigation of any emerging risks within the financial year.

The Audit Manager responded that the field work was now complete and reports were up-to-date.

Resolved: 1. That the progress against the 2025/26 Internal Audit Plan be noted.
 2. That the progress on the implementation of audit recommendations be noted.

[Watch the debate here](#)

8. WORK PROGRAMME

Resolved: That the work programme be noted.

[Watch the debate here](#)

9. URGENT BUSINESS

There was no urgent business.

10. DISCLOSURE OF EXEMPT INFORMATION

Resolved: That the public be excluded from the meeting during consideration of the following reports, because it was likely that there would be disclosure of exempt information as defined in the paragraphs of Part 1 of Schedule 12A (as amended) of the Local Government Act 1972.

**11. CYBER INCIDENT PREPAREDNESS AND RESPONSE EFFECTIVENESS
CONFIDENTIAL APPENDIX**

Resolved: That the content of the confidential appendix be noted.

**Councillor Gillian Burnett -Faulkner
Chair**

Meeting concluded at 7.56 pm

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NEWCASTLE-UNDER-LYME BOROUGH COUNCIL

CORPORATE LEADERSHIP TEAM'S REPORT TO

Audit and Standards Committee 2 February 2026

Report Title: 2025/26 Q3 Internal Audit Progress Update

Submitted by: Chief Internal Auditor

Portfolios: All

Ward(s) affected: All

<u>Purpose of the Report</u>	<u>Key Decision</u>	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>
This report provides an update on Internal Audit progress in relation to the 2025/26 Internal Audit plan for the period from 1 October 2025 to 31 December 2025.			
<u>Recommendation</u>			
That Committee:			
1. Members note progress against the 2025/26 Internal Audit Plan.			
2. Members note progress on the implementation of audit recommendations.			
<u>Reasons</u>			
The role of Internal Audit is to ensure that the Council has assurance that controls are in place and operating effectively across all Council Services and Departments.			

1. Background

- 1.1 This progress report is submitted to the Audit and Standards Committee as part of our ongoing commitment to providing robust and transparent oversight of internal control, risk management, and governance processes within the Council. The internal audit function plays a critical role in ensuring that the Council operates in compliance with relevant laws, regulations, and internal policies, while also seeking to enhance the efficiency and effectiveness of its operations.
- 1.2 The Accounts and Audit (England) Regulations 2015 require specifically that relevant authorities must 'undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance'.

Proper internal audit practices for Local Government are defined as constituting adherence to the requirements of the Global Internal Audit Standards in the UK Public Sector (GIAS in the UK Public Sector) along with relevant Codes of Practice, specifically the Code of Practice for the Governance of Internal Audit in UK Local Government.

- 1.3 In accordance with the Global Internal Audit Standards in the UK Public Sector, the Code of Practice for the Governance of Internal Audit in UK Local Government (CIPFA) and our own Internal Audit Charter, the Chief Audit Executive (Chief Internal Auditor) is required to provide the board (Audit & Standards Committee) with the information necessary to conduct its oversight responsibilities (Principle 8 – Overseen by the Board, Standard 8.1 – Board Interaction refers). Also, the Chief Audit Executive is required to periodically communicate the results of internal audit services to the Board (Principle 11 – communicate Effectively, standards 11.1 to 11.3 communicating to stakeholders and the Code of Practice (provision 3.1) – Audit Committee Interaction refers).
- 1.4 This progress report provides an overview of the activities undertaken by Internal Audit from 1st October 2025 to 31st December 2025. The purpose of the progress report is to outline the progress made against the approved Internal Audit Plan for the year, highlight any significant findings and emerging risks identified during the audits conducted, and provide an update on the implementation of management actions in response to previous audit recommendations.
- 1.5 Since the last progress report, two audits have been finalised (summarised in section 2.1), four draft reports have been issued (Cyber – Third Party Access, Disabled Facilities Grant, Homelessness and Rough Sleepers Grants and Regeneration Schemes), fieldwork has commenced for five audits, and fieldwork has been completed for a further two audits, which are now progressing through quality assurance. In addition, all audits are now scheduled, excluding two.
- 1.6 The two audits that have not yet been scheduled are Delivering Good Governance - Corporate Decision Making Arrangements and Compliance with the Code of Practice on Good Governance for LA Statutory Officers. These have now been allocated to a trusted external contractor we work closely with, due to internal resource constraints following the resignation of the staff member previously assigned to them.

2. Issues

Completed Audit Reviews

- 2.1 A summary of audit reports issued during this period is shown in the table below.

Audit	Opinion	Recommendations			
		High	Medium	Low	Total
New Customer Relationship Management System	Adequate	0	6	3	9
Taxi Licensing	Substantial	0	0	0	0

2.2 The New Customer Relationship Management System audit was classified as a Top Risk Review in the 2025/26 Internal Audit Plan and has also been awarded an **adequate assurance** audit opinion. Therefore, in accordance with the Internal Audit Charter, this report (Appendix 1) is submitted to the Audit & Standards Committee as an exempt item for their attention.

The audit of the Council's implementation of the new Microsoft Dynamics 365 CRM system concluded that overall arrangements provide **adequate assurance**, with most controls operating effectively; however, several areas require strengthening to ensure successful delivery.

Of the 37 controls evaluated, 28 were adequate, 3 partial, and 6 weak. Key weaknesses included the absence of a Project Initiation Document, undocumented governance roles, limited agendas and lack of minutes for Steering Group and Project Board meetings, project risk and issues logs are not effectively maintained, insufficient project reporting, high-level milestones, no formal test or communications plan and incomplete development of user access rights.

Despite these issues, the audit found positive assurance in areas such as project structure, migration planning, testing processes, and authentication controls, and concluded that risks are generally well managed with some improvements required to strengthen control maturity.

2.3 The Taxi Licensing audit concluded with **substantial assurance**, as all 14 controls reviewed across public safety, safeguarding, governance, applications, and enforcement were found to be adequate with no control weaknesses identified.

The audit confirmed compliance with statutory legislation and Department for Transport guidance, robust safeguarding and vetting arrangements, effective governance through clearly defined officer responsibilities, and transparent decision-making supported by published committee minutes and up-to-date policy frameworks. Application processing was evidenced as thorough, with complete records and mandatory checks consistently applied, supported by trained and experienced staff, while enforcement was shown to be proactive, intelligence-led, and well documented, with clear escalation and appeals processes in place and participation in national safeguarding mechanisms.

Progress of the Internal Audit Plan

2.4 Delivery against the 2025/26 audit plan up to 30th December 2025 is summarised below.

Directorate	Audit	Status	Opinion Awarded
Commercial Delivery	Regeneration Schemes	Draft Report Issued	Adequate (Draft)
Finance	Budgetary Control	Fieldwork Complete	-
	Main Accounting	Scheduled February	-
	Management of Capital Programme & Budgets	In Progress	-
	Accounts Receivable including Debt Management	Scheduled February	-

	Treasury Management - Borrowing	In Progress	-
	E-Payments	In Progress	-
IT & Digital	Cyber - Incident Preparedness and Response Effectiveness	Final Report Issued	Limited
	New Customer Relationship Management System	Final Report Issued	Adequate
	Azure	Scheduled March	-
	Cyber Assurance - Third Party Access	Draft Report Issued	Limited (Draft)
Legal and Governance	Local Government Reorganisation and Devolution	Scheduled February	-
	Delivering Good Governance - Corporate Decision Making Arrangements	Not Started	-
	Compliance with the Code of Practice on Good Governance for LA Statutory Officers	Not Started	-
Neighbourhood Delivery	Supported Accommodation	Scheduled February	-
	Newcastle Partnership - Community Safety	Scheduled January	-
	Council Tax	Fieldwork Complete	-
Planning	Planning Appeals	In Progress	-
Regulatory Services	Taxi Licensing	Final Report Issued	Substantial
	Homelessness and Rough Sleepers Grants	Draft Report Issued	Adequate (Draft)
	Disabled Facilities Grant	Draft Report Issued	Substantial (Draft)
Strategy, People & Performance	Workforce Sustainability	Scheduled February	-
	Civil Contingencies	In Progress	-
	Use of Agency Staff and Consultants	Scheduled February	-
	Payroll	Scheduled February	-
	Lone Working	Scheduled February	-
Sustainable Environment	New Fleet Management System - Advisory	Cancelled	-
	Sustainable Environment Strategy	Final Report Issued	Adequate
	Trade Waste	Scheduled March	-

Cancelled Audits

2.5 The New Fleet Management System – Advisory has been cancelled as no meaningful progress is deemed likely to happen by the end of the financial year that will allow Internal Audit to provide any value to NuLBC in relation to the implementation of the new system. This cancellation was agreed with the Service Director for Finance (Section 151 Officer).

Additional Audits

2.6 To replace the cancelled audit, Trade Waste has been added to the audit plan from the list of reserved audits list, which was approved by CLT on 4 March 2025. This addition was agreed with the Service Director for Finance (Section 151 Officer).

Counter Fraud

2.7 The 2025/26 Audit Plan also includes 40 days allocated to counter fraud activities. This work is managed by Staffordshire County Council's Audit Manager – Fraud.

2.8 The County Council has received a total of 11 referrals from members of the public reporting potential frauds in 2025/26 (one additional since our previous report). These predominately revolve around the fraudulent claiming of benefits / Single Person Discount. These reports are carefully triaged in line with our established fraud response processes and through liaising with the Council's Customer Hub Manager and other external agencies where relevant.

2.9 On 7 January 2026 Internal Audit were advised on a potential fraud regarding a former employee. Some initial fact finding has already been completed. Internal Audit are awaiting copies of potential evidence gathered to date to allow review, and then will agree a plan for further investigation if appropriate.

2.10 Processing of NFI and CCM matches continue, with no further notable findings to report to date.

Recommendations

2.11 The implementation of all recommendations made is monitored via Internal Audit's K10 recommendation tracking portal. The portal is the web-based system of K10 that is accessible to business users (auditees). The portal allows auditees to search and view recommendations that have been assigned to them, provide regular updates directly against their recommendations in real-time as well as giving WLT/SLT leads greater oversight of recommendations raised and implemented across all their areas of responsibility.

2.12 As part of the recommendation tracking process, auditees who are assigned recommendations are provided with two notifications. The first notification is for any recommendations that they have been assigned to where its implementation date is within the next 30 days. This is to act as a reminder to auditees and will either prompt them to implement the recommendation or provide an update on the progress they have made, in the portal. The second reminder is a monthly reminder of recommendations that have past their implementation date and remain unimplemented for their attention and action.

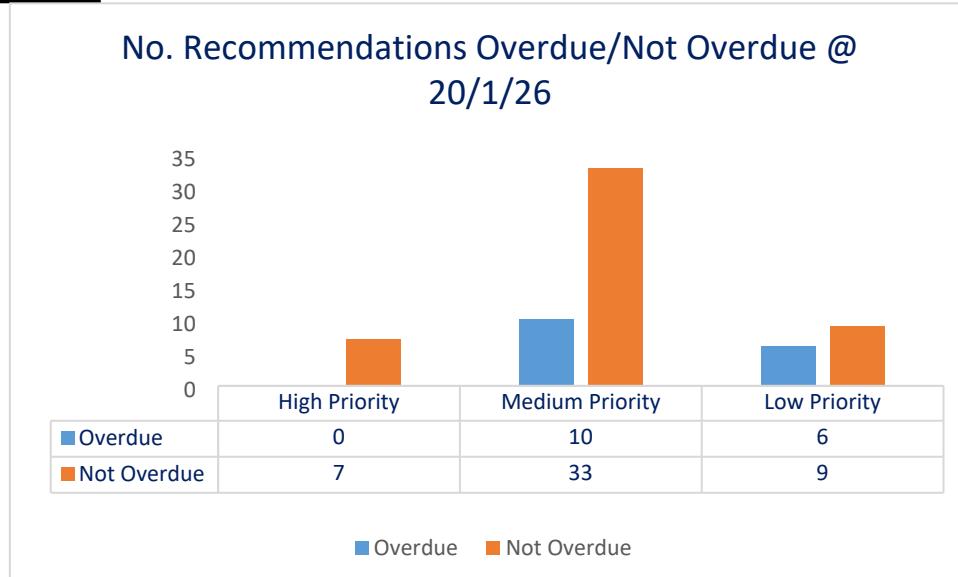
2.13 Within the K10 recommendation tracking portal as of 20th January 2026, there are 150 audit recommendations which are currently being tracked. The status of each of these recommendations is summarised in the table below. A further 23 recommendations have been made this quarter.

Area	Total	Implemented	Risk Accepted	Superseded	Not Yet Implemented	
					Not Overdue	Overdue
Commercial Delivery	22	12	3	0	4	3
Neighbourhoods	12	11	1	0	0	0
Regulatory Services	12	8	0	0	4	0
IT & Digital	51	18	0	1	21	11
Strategy, People & Performance	18	3	0	1	14	0
Legal and Governance	17	11	0	0	4	2
Sustainable Environment	18	16	0	0	2	0
Total	150	79	4	2	49	16
%		53%	3%		32%	11%

2.14 The number of implemented recommendations has increased from 44% to 53%, suggesting sustained commitment from management to implement agreed actions.

2.15 Figure 1 below shows the number of high, medium and low priority recommendations which have not yet been implemented (outstanding), and their status as either overdue or not overdue.

Figure 1



2.16 The 16 overdue recommendations continue to be closely monitored by Internal Audit through the monthly notifications issued via the K10 recommendation tracking portal, as well as through direct oversight by the Audit Manager.

2.17 No high priority recommendations are overdue.

2.18 No high priority recommendations have been made in this period.

3. Recommendation

3.1 The internal audit plan for 2025/26 remains under review to ensure best use of available resources.

4. Reasons

4.1 The audit plan is monitored on a regular basis to ensure that it is achievable and reflects the key risks affecting the council.

5. Options Considered

5.1 None.

6. Legal and Statutory Implications

6.1 Whilst there are no direct implications arising from this report, the Accounts and Audit Regulations 2015 specifically require that a relevant body must “maintain an adequate and effective system of internal audit of its accounting records and of its system of internal control in accordance with the proper internal audit practices”.

7. Equality Impact Assessment

7.1 There are no direct implications arising from this report.

8. Financial and Resource Implications

8.1 The service is currently on target to be provided within budget. The financial implications resulting from the recommendations made within audit reports will be highlighted within individual reports wherever possible. It is the responsibility of managers receiving audit reports to take account of these financial implications, and to take the appropriate action.

9. Major Risks & Mitigation

9.1 Internal Audit objectively examines, evaluates and reports on the adequacy of the control environment as a contribution to the proper, economic, efficient and effective use of resources. Where relevant, the results of individual reviews will link into the Annual Governance Statement, providing assurance on the operation of key controls. Internal Audit will continue to align its work with the Corporate Risk Register.

9.2 Continual review of the work contained within the audit plan ensures that where necessary adjustments are made to provide the most appropriate coverage.

10. UN Sustainable Development Goals (UNSDG)

10.1 The Internal Audit and Counter Fraud Arrangement via Staffordshire County Council and the Fraud Hub supports UNSG and Climate Change objectives in a number of ways. Principally, through partnership working and supporting

sustainable cities and communities via the correct use of public monies. The following UNSGs are supported.



11. One Council

Please confirm that consideration has been given to the following programmes of work:

One Commercial Council

We will make investment to diversify our income and think entrepreneurially.

One Digital Council

We will develop and implement a digital approach which makes it easy for all residents and businesses to engage with the Council, with our customers at the heart of every interaction.

One Green Council

We will deliver on our commitments to a net zero future and make all decisions with sustainability as a driving principle.

12. Key Decision Information

12.1 Not Applicable.

13. Earlier Cabinet/Committee Resolutions

13.1 Approval of the Internal Audit Plan for 2025/26 (Audit and Standards Committee April 2025).

14. List of Appendices

14.1 Appendix 1 – Final Audit Report – New Customer Relationship Management System

15. Background Papers

15.1 Internal Audit Plan 2025/26.

15.2 Internal Audit Charter 2025/26.

New Customer Relationship Management System

Final Audit Report

2025/26

Our Purpose

To strengthen the organisation'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.

Chief Internal Auditor

Deborah Harris

Lead Auditor

Jot Bougan

Report Status

Draft Report Issued – 19 September 2025

Final Report Issued – 16 January 2026

Draft Report Distribution

Sam Clark - Service Director – Information & Technology

Audrey Clowes - Digital Business Manager

Jonathan Barker – Change Delivery Manager

Corporate Leadership Team

Final Report Distribution

Sam Clark - Service Director – Information & Technology

Audrey Clowes - Digital Business Manager

Jonathan Barker – Change Delivery Manager

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1 Executive Summary

1.1 Scope and Background of Audit

1.1.1 A new Customer Relationship Management (CRM) system is being implemented, based on Microsoft Dynamics 365 (D365). D365 will initially replace the service request and CRM functionality on the current Jadu system and the Civica APP system. A proof of concept that D365 can be used for service requests and case management was successfully completed in 2024 and the implementation project started in October 2024. The D365 environment was built during the proof of concept phase and the implementation project is focussed on the design of forms and workflows for service requests and case management.

1.1.2 The audit was limited to reviewing the management controls over the implementation of the new system and the planned security controls over the system. The scope did not include a review of any customer relationship processes or procedures.

1.1.3 Internal Audit time was allocated within the 2025/26 Internal Audit Annual Plan to review the arrangements in place for the new CRM System with Assurance being given over the following areas:

- Project Structure;
- Project Documentation;
- Project Tasks and Timescales;
- Data Migration;
- System Testing; and
- User Access and Security.

1.2 Summary of Audit Findings

Control Objectives Examined	No of Controls Evaluated	No of Adequate Controls	No of Partial Controls	No of Weak Controls
An appropriate project management structure has been established, with clearly defined roles and responsibilities.	9	5	1	3
Key project documentation has been created and is monitored and maintained.	7	5	0	2
Key project tasks and timescales have been agreed and documented.	9	8	1	0
Plans are in place to identify any existing data which will be migrated or accessed by the new system.	1	1	0	0

The system will be tested prior to going live.	8	7	0	1
Users will be appropriately authenticated on the new system and their access rights have been agreed.	3	2	1	0
TOTALS		37	28	3 6

1.2.1 The following issues were considered to be the key control weaknesses:

Rec Ref	Risk Rating	Summary of Weakness	Agreed Action Date
3683	Medium Priority	It was found that there is no Project Initiation Document (PID).	24/11/2025
3684	Medium Priority	It was found that project governance roles and responsibilities are not documented.	03/12/2025
3685	Medium Priority	It was found that Steering Group and Project Board meetings are not minuted and have limited agendas	03/12/2025
3686	Low Priority	It was found that the project communications plan has not been approved.	03/12/2025
3687	Medium Priority	It was found that project risk and issues logs are not effectively maintained.	03/12/2025
3688	Medium Priority	It was found that the Steering Group are not provided with all relevant information on the status of the project.	21/10/2025
3689	Low Priority	It was found that project milestones are set at a high-level and are not a useful indicator that the project is on schedule.	03/12/2025
3690	Medium Priority	It was found that a formal test plan is not documented.	21/10/2025
3691	Low Priority	It was found that plans for setting up user access rights are still being developed.	31/03/2026

This report focuses on the weaknesses in the Organisation's systems of control that were highlighted by this audit and recommends what Audit considers to be appropriate control improvements. This report contains the follow amount of recommendations:

High	Medium	Low	Total
0	6	3	9

1.3 Summary of Control Assurance Provided

1.3.1 **Adequate** - Internal Audit are able to offer adequate assurance as most of the areas reviewed were found to be adequately controlled. Generally, risks were well managed, but some systems required the introduction or improvement of internal controls to ensure the achievement of objectives.

2 Positive Assurance

We attempted to establish whether the Organisation's system of control for the following areas contained all the key controls expected of a sound and robust process. Through a combination of control evaluation and testing we confirmed that the following adequate controls were in operation:

2.1 Project Structure

- The project has a nominated project sponsor and project manager.
- The project is overseen by a Steering Group and a Project Board which meet on a regular basis. Service area leads attend meetings as required.

2.2 Project Tasks and Timescales

- There is a documented forms migration plan, which lists all forms and timelines for their development, testing and implementation. The development of each form is allocated to a lead analyst.
- The forms migration plan is maintained by the Project Manager and is up-to-date.
- Each new form has a 'work card' which provides a breakdown of the tasks involved in developing the form.
- The project budget is being monitored and no issues are currently forecast.

2.3 Data Migration

- Data is not being migrated from Jadu or Civica APP into D365. A copy of existing data will be made available via an archive area on SharePoint and details of this are yet to be discussed and agreed.

2.4 System Testing

- D365 has a testing environment where all testing will be performed.
- Some preliminary testing has been completed and it followed the process we would expect to see i.e. details of tests are logged, any issues/errors highlighted are submitted to the developer for remediation and re-testing is completed once fixes are applied.
- Service areas will be involved in all testing.

2.5 User Access and Security

- Users will be authenticated to D635 as part of their standard network login process.

3 Control Weaknesses & Recommendations

3.1 Project Structure

3.1.1 It is expected that a Project Initiation Document (PID) has been documented and approved.

There is a documented Project Brief but not a PID. A review of the Project Brief found it is not dated and there is no document control section showing details of author, version or approval. The Project Brief covers a number of areas that are normally found in a PID, with the exception of the following:

- Summary business case
- Project assumptions, constraints and dependencies
- Quality Plan
- Project assurance
- Communications
- Cost estimates
- Change control

A PID is more comprehensive than a Project Brief, which is only a summary of the project's main aspects.

There is a risk that key aspects of the project are not clearly defined, which could lead to poor project control, objectives not being met or late delivery of outputs.

Recommendation 3683		Summary Response	
Risk Rating:	Medium Priority	Responsible Officer:	Jonathan Barker - Change Delivery Manager
Summary of Weakness:		Agreed Actions:	
It was found that there is no Project Initiation Document (PID).		Produce a PID and get it approved through Steering Group	
Suggested Action:		Implementation Date:	
It is recommended that a PID is documented and approved.		24 th December 2025	

3.1.2 It is expected that there is a clearly defined project governance structure, with defined roles and responsibilities.

The project structure includes a D365 Steering Group, Project Board and weekly implementation meetings with the delivery partner, Stallions Solutions. There is a documented terms of reference for the Steering Group and Project Board, which include purpose, objectives, membership, decision making and meeting arrangements. However, the terms of reference do not include the responsibilities of individual members of each group and have not been formally approved. There is a nominated Project Sponsor and Project Manager but their specific responsibilities are also not documented.

There is a risk that staff who fulfil key roles in the project are not aware of all their responsibilities, which could lead to some tasks not being owned or completed.

Recommendation 3684		Summary Response	
Risk Rating:	Medium Priority	Responsible Officer:	Jonathan Barker - Change Delivery Manager
Summary of Weakness: It was found that project governance roles and responsibilities are not documented.		Agreed Actions: Responsibilities have been added to the Terms of Reference Document. This will be approved by the Steering Group.	
Suggested Action: It is recommended that the terms of reference for the Steering Group and Project Board are approved and that responsibilities of the Project Sponsor, Project Manager and other key roles on the Steering Group and Board are documented.		Implementation Date: 3 rd December 2025	

3.1.3 It is expected that project meetings are held on a regular basis.

The Steering Group meet every two weeks and the Project Board weekly. Neither meeting is minuted, only actions and decisions are recorded in a combined log. The formal agenda for the two meetings is limited to reviewing the action log and going through a slide deck progress report prepared by the Project Manager.

The lack of a full agenda and minutes presents a risk that there is insufficient evidence that the two groups are receiving and reviewing all relevant information relating to the project i.e. risk/issue log, budget report, project plan etc. Attendance at relevant meetings also cannot be confirmed.

Recommendation 3685		Summary Response	
Risk Rating:	Medium Priority	Responsible Officer:	Jonathan Barker - Change Delivery Manager
Summary of Weakness: It was found that Steering Group and Project Board meetings are not minuted and have limited agendas.		Agreed Actions: Produce a Standard Agenda and record the meetings using Teams. Recordings will be saved on the Project SharePoint site	
Suggested Action: It is recommended that the Steering Group and Project Board have agenda items for risk and issues, project plan and budget reporting (as appropriate). Details of attendance at each meeting should also be logged.		Implementation Date: 3 rd December 2025	

3.1.4 It is expected that there is a communication plan to keep stakeholders informed of the project.

A project communications plan is a document that outlines how, when, and to whom project information will be communicated throughout the project lifecycle. It ensures that stakeholders receive the right information at the right time. However, only a draft communications plan has been documented.

Without an agreed and final communications plan, there is a risk that stakeholders are not kept abreast of the changes being made, why they are being made, when they will be introduced and the impact they will have.

Recommendation 3686		Summary Response	
Risk Rating:	Low Priority	Responsible Officer:	Jonathan Barker - Change Delivery Manager
Summary of Weakness:		Agreed Actions:	
It was found that the project communications plan has not been approved.		Draft Communications Plan Produced. To be approved at the next Steering Group meeting	
Suggested Action:	It is recommended that the project communications plan is finalised and approved.	Implementation Date:	3 rd December 2025

3.2 Project Documentation

3.2.1 It is expected that a project risk log and issues log are documented and maintained.

A project risk log and issues log are maintained by the project manager. A review of the risk log found it does not include the date the risk was raised or an overall risk score that categorises each risk as high, medium or low. A review of the issues log also found that issues are not dated to show when they were logged or last reviewed, are not prioritised and do not have any actions or owners against them.

There is a risk that critical project risks cannot be distinguished from other risks and that issues facing the project are not effectively managed or addressed, which could lead to them having an adverse impact on project deliverables.

Recommendation 3687		Summary Response	
Risk Rating:	Medium Priority	Responsible Officer:	Jonathan Barker - Change Delivery Manager
Summary of Weakness: It was found that project risk and issues logs are not effectively maintained.		Agreed Actions: Risk Log updated as per the suggested action below to be reviewed monthly at the Steering Group meeting	
Suggested Action: It is recommended that the risk log include the date the risk is raised and an overall risk score for each risk. The issues log should include the date they are logged, date of last review, priority, actions and action owners.		Implementation Date: 3 rd December 2025	

3.2.2 It is expected that there is suitable reporting on project progress and status to the Steering Group.

A slide deck is used to provide a monthly update to the Steering Group. The slide deck includes details of activity in the reporting period and what is planned in the next period. As a reporting tool for the Steering Group, the slide deck does not include the following information:

- An overall RAG status (Red, Amber, Green) for the project. This should be derived from indicators for time (schedule), cost (budget) and quality.
- Key milestones (completed, upcoming or any slippage).
- Top risks and issues.
- Budget status (actual spend vs budget).
- Decisions required (if applicable).
- Change requests (any approved/rejected changes since the last report).

There is a risk that current reporting to the Steering Group is insufficient for them to assess the overall status of the project in terms of it being delivered on time or within budget.

Recommendation 3688		Summary Response	
Risk Rating:	Medium Priority	Responsible Officer:	Jonathan Barker - Change Delivery Manager
Summary of Weakness: It was found that the Steering Group are not provided with all relevant information on the status of the project.		Agreed Actions: Highlight Report now in place and reviewed at every Steering Group	
Suggested Action: It is recommended that a Highlight Report covering the areas listed is produced for the Steering Group.		Implementation Date: 21 st October 2025	

3.3 Project Tasks and Timescales

3.3.1 It is expected that key project milestones are identified and monitored.

Project milestones are identified but they are defined at a high-level. For example, the first milestone is the D365 beta launch in January 2026.

There is a risk that current milestones do not provide a useful indicator or measure that the project is on schedule.

Recommendation 3689		Summary Response	
Risk Rating:	Low Priority	Responsible Officer:	Jonathan Barker - Change Delivery Manager
Summary of Weakness: It was found that project milestones are set at a high-level and are not a useful indicator that the project is on schedule.		Agreed Actions: Produce a more granular set of Project Milestones	
Suggested Action: It is recommended that project milestones are set at a more granular level.		Implementation Date: 3 rd December 2025	

3.4 System Testing

3.4.1 It is expected that there is a formal test plan detailing how the new system will be tested.

There is no documented test plan detailing the approach that will be adopted when testing the new CRM system. A test plan should cover the following areas:

- Scope and objectives
- Roles and responsibilities
- Environment setup
- Areas to be tested
- Test design and specification (scenarios, test steps, expected results, actual results, pass/fail status)

- Test deliverables
- Error reporting and tracking
- Risks and mitigation
- Approvals/sign-offs

There is a risk that testing standards, requirements and deliverables are not defined and could lead to the new system and processes not being fully tested.

Recommendation 3690		Summary Response	
Risk Rating:	Medium Priority	Responsible Officer:	Jonathan Barker - Change Delivery Manager
Summary of Weakness: It was found that a formal test plan is not documented.		Agreed Actions: Test plans will be produced as we develop each system and form transition e.g. as per Missed Bin test plan shared during the audit	
Suggested Action: It is recommended that a test plan is documented and approved by the Steering Group.		Implementation Date: 21 st October 2025	

3.5 User Access and Security

3.5.1 It is expected that there are appropriate plans for agreeing user access rights on D365 CRM.

The project is only just starting to look at security roles within CRM and how they will be setup to define user rights within the system. A permissions document is being developed and it should be used to fully document all user access rights. All user rights should also be subject to formal approval by the relevant service area lead.

This finding has been included to ensure the project team is aware of the importance of formally documenting and signing off access rights as part of the implementation of the CRM system. This step is often overlooked, yet it is critical for ensuring that access controls are properly managed and auditable.

There is a risk that user access rights are not documented and hence cannot be effectively managed once the system goes live. There is also a risk that users are allocated excessive rights comparative to their role.

Recommendation 3691		Summary Response	
Risk Rating:	Low Priority	Responsible Officer:	Jonathan Barker - Change Delivery Manager
Summary of Weakness: It was found that plans for setting up user access rights are still being developed.		Agreed Actions: User access rights to be documented in line with the Beta Launch of the portal in January 2026 and full launch in March 2026	
Suggested Action: It is recommended that all user access rights are fully documented and subject to formal Business Manager approval at a service level.		Implementation Date: 31 March 2026	

4 Minor Issues

During the course of this audit, Internal Audit have identified control issues which are considered to pose only a minor risk to the Organisation. As such, we have not raised formal recommendations for management to respond to and we do not intend to formally follow up any of these issues. Management is at liberty to take whatever action it deems necessary to mitigate the following minor risks:

4.1 Project Documentation

- Project documentation is stored in a dedicated D365 area on SharePoint. The project manager keeps recordings of project meetings in their Outlook “To Do” list, which they should move into SharePoint.

4.2 Data Migration

- Data is not being migrated from Jadu or Civica APP into D365. There are plans to provide users with a link to existing data via an archive area in SharePoint. Scoping meetings will be held to determine what data is made available and how it will be accessed via the archive area. When setting up the archive area, suitable testing should be performed and documented to ensure the copied data is a complete and accurate record of the source.

Disclaimer

The matters raised in this report are only those that came to the attention of the auditor during the course of the internal audit review and are not necessarily a comprehensive statement of all the weaknesses that exist or all the improvements that might be made. This report has been prepared solely for management's use and must not be recited or referred to in whole or in part to third parties without our prior written consent. No responsibility to any third party is accepted as the report has not been prepared, and is not intended, for any other purpose. SCC neither owes nor accepts any duty of care to any other party who may receive this report and specifically disclaims any liability for loss, damage or expense of whatsoever nature, which is caused by their reliance on our report.

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NEWCASTLE-UNDER-LYME BOROUGH COUNCIL

CORPORATE LEADERSHIP TEAM'S REPORT TO THE AUDIT & STANDARDS COMMITTEE

02 February 2026

Report Title: Corporate Risk Management Report Quarter 3 2025/26

Submitted by: Corporate Leadership Team

Portfolios: Finance, Town Centres and Growth

Ward(s) affected: All

<u>Purpose of the Report</u>	<u>Key Decision</u>	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>
To update Members on the current position in respect of risk management controls and identified corporate risks.			
<u>Recommendation</u>			
That Committee:			
<ol style="list-style-type: none"> 1. Notes that there are currently NO risks that are more than 6 months overdue for a review up to end of Q3 2025/26. 2. Notes that there has been 1 risk level increase. 3. Notes there have been 2 new risks added. 4. Notes the Corporate Risk Register profile. 5. Advises officers of any individual risk profiles that the Committee would like to scrutinise in more details at its next meeting. 6. Notes that whilst the likelihood of a risk materialising may be mitigated, the likely impacts may not change. 			
<u>Reasons</u>			
To comply with Audit and Risk Management Strategy requirements to report to committee: risk reviews that are more than 6 months overdue; the Corporate Risk Register; and any risks that have been increased in rating to a medium D or high E, or are new risks.			

1. Background

- 1.1** The Council's Risk Management Strategy (RMS) sets out how it identifies, records, manages and reports on risk. It uses the GRACE software (Governance Risk and Control Environment) to monitor and manage all of its risks by creating individual risk profiles which rank risk based on likely occurrence and impact, after applying relevant mitigation measures. The system allows for the creation and monitoring of mitigation action plans and the assignment of risk owners.
- 1.2** The system allows risks to be managed in this way at service and directorate level and, where warranted, corporately through the Corporate Leadership Team and this committee. The RMS describes how risks are escalated and reported through that hierarchy depending on the nature of the risk, and in light of any delays in reviewing risk profiles or applying mitigation measures.
- 1.3** The Council currently reviews its high (red) risks at least monthly and its medium (amber) risks at least quarterly. The RMS and good audit practice requires that amber and red risks are reported to this committee where escalation is required, along with any risk profiles that are overdue for review by 6 months or more. This set of measures was last reported to this Committee on 10 November 2025.
- 1.4** GRACE automatically prompts Risk Owners to review their risk profiles at the required intervals, and will escalate overdue reviews. The review process involves the Council's Risk Champion challenging Risk Owners in respect of the controls, further actions, ratings and emerging risks related to their risk profiles. They are also challenged on the reasons for inclusion or non-inclusion of risks and amendments made to profiles. The Risk Champion has a direct reporting line to the Monitoring Officer and into the Corporate Leadership Team.
- 1.5** Project specific risks are managed to a high level in project specific risk registers, and are reviewed in accordance with the RMS at least monthly. Any specific projects can, where required, also have their risks monitored, maintained and managed in the Project Board meetings, but remain subject to the escalation requirements in the RMS.

2. Issues

- 2.1** There are currently NO overdue risk reviews of more than 6 months at the end of Q3 2025/26.
- 2.2** During the last quarter (Q3), one risk rose in priority to a Medium D or High E.
- 2.3** This is the Air Quality risk in the Corporate risk register that has increased from an Amber C to Amber D.
- 2.4** The risk has been aligned with the rating of a particular Air Quality risk due to a delay in receiving Ministerial Direction therefore elevating the likely potential of the risk occurring.

2.5 In the same respect, there have been 2 new risks added, as shown below in Table 1. Further detail on these risks is set out in Appendix A to this report.

Profile	Risk	Final Rating	Risk Owner
Food and Safety	Failure of Sampling	Amber C	Lucy Atherton Gareth Harvey
Food and Safety	Failure to adequately assess event health and safety arrangements	Amber C	Lucy Atherton Gareth Harvey

Table 1: New Risks, Q3 2025/2026

2.6 The Corporate Risk Register has been reviewed, and there has been no change.

3. Recommendation

- 3.1** That Members note that there are currently NO risks more than 6 months overdue for a review up to end of Q3 2025/26.
- 3.2** That Members note that there has been 1 risk level increase to either a Medium D or a High E.
- 3.3** That Members note the 2 new risks. Appendix A shows the risk matrix and details.
- 3.4** That Members note the Corporate Risk register. Appendix B shows the status as at the last run on 19 December 2025.
- 3.5** That Members advise officers of any individual risk profiles that the Committee would like to scrutinise in more details at its next meeting.
- 3.6** Note that whilst the likelihood of a risk materialising may be mitigated, the likely impacts may not change.

4. Reasons

- 4.1** To comply with Audit and Risk Management Strategy requirements to report to committee: risk reviews that are more than 6 months overdue; the Corporate Risk Register; and any risks that have been increased in rating to a medium D or high E, or are new risks.

5. Options Considered

- 5.1** N/A. Reporting is undertaken in accordance with the RMS.

6. Legal and Statutory Implications

6.1 It is considered that the RMS and the procedures it sets out, including the escalation of risks and reporting to this committee satisfies the requirements of the Accounts and Audit (England) Regulations 2015 which state that:

*“The relevant body **is** responsible for ensuring that it has a sound system of internal control which facilitates the effective exercise of its functions and the achievement of its aims and objectives; ensures that the financial and operational management of the authority is effective, and includes effective arrangements for the management of risk”.*

7. Equality Impact Assessment

7.1 There are no differential equality impact issues in relation to this report.

8. Financial and Resource Implications

8.1 There are no resource implications in respect of the management and reporting of risk, outside of usual establishment provision for the costs of delivering that service. Finance and resource implications arising from particular risks are identified and managed as part of the risk profile in question.

9. Major Risks & Mitigation

9.1 Limited resource to ensure timely compliance with the processes in the RMS leaves the council unable to appropriately identify and manage a potentially significant wide range of risks.

9.2 That could lead to a wide range of organisational governance and service or project delivery failures. Impacts could be profound in financial and health and wellbeing terms for the organisation, its employees and partners and the people and organisations it delivers services to. It could mean the Council may be unable to comply with the legal requirements set out above in respect of the management of risk.

10. UN Sustainable Development Goals (UNSDG)

10.1 Good risk management is a key part of the overall delivery of the Council's four corporate priorities of; Local Services that Work for Local People, Growing our People and Places, a Healthy, Active and Safe Borough, a Town Centre for all. Officers assess sustainability and climate change implications as part of their local services.



11. One Council

Please confirm that consideration has been given to the following programmes of work:

One Commercial Council

We will make investment to diversify our income and think entrepreneurially.

One Digital Council

We will develop and implement a digital approach which makes it easy for all residents and businesses to engage with the Council, with our customers at the heart of every interaction.

One Sustainable Council

We will deliver on our commitments to a net zero future and make all decisions with sustainability as a driving principle

11.1 The review of risk covers all activity relating to delivery of commercial, digital and sustainability plans within the Council.

12. Key Decision Information

12.1 N/A

13. Earlier Cabinet/Committee Resolutions

13.1 Previous Minutes from Committee meeting held on 10 November 2025.

14. List of Appendices

14.1 Appendix A – New risks & matrices.

14.2 Appendix B – Corporate Risk Register.

15. Background Papers

15.1 No

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APPENDIX A

09/01/2026 14:09:13

Food and Safety

Risk Failure of sampling

Likelihood	Impact				Impact Measures			
					Risk Description			
					Potential Consequences			
					Implication			
					Risk Owners			
H					Failure to undertake sampling, and/or responding to adverse result of food, water, environment and hygiene			
M	G				Death, illness, disease, third party intervention			
L					Reputational, Legal, Financial, Customers, Political, Regulatory, Management, Environment			
	L	M	H		Lucy Atherton; Gareth Harvey			
					Medium Amber D	Last Review	10/10/2025	
					Medium Amber C	Next Review	08/01/2026	
					Medium Amber C	Treatment	Tolerate	
					Food and Safety/Environmental Health/Regulatory Services/Newcastle Under Lyme			

Objectives

To support the borough by providing a local safety service for food and health that ensures it Operational will become a safer place for local people.

LINKED TO: 1 - One Council delivering for Local People

LINKED TO: 3 - Healthy, Active and Safe Communities

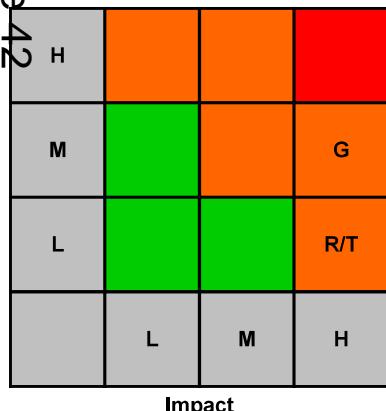
Key Controls Identified

Complaints investigated
 Continuous Professional Development
 Highly qualified Food Safety Team.
 Intelligence sharing
 Management assurance procedures
 Procedure in place
 Sampling programme
 Sufficient numbers of officers to undertake inspections and investigations.

Action Plans

Action Plan Description	Action Plan Type	Action Plan Owner	Due for Completion by	Comments

Failure to adequately assess event health and safety arrangements



Impact Measures

Risk Description

To proactively review organisers health and safety arrangements to ensure that they are suitable and sufficient for the proposed event.

This could be for private or events on council land.

For council led events, health and safety is led by Corporate Health and Safety.

Potential Consequences

Death, injury, disease, third party intervention.

Implication

Reputational, Legal, Financial, Customers, Political, Regulatory, Management

Risk Owners

Lucy Atherton; Gareth Harvey

Risk Rating (G)

Medium Amber D

Last Review

10/10/2025

Final Risk Rating (R)

Medium Amber C

Next Review

08/01/2026

Target Risk Level (T)

Medium Amber C

Treatment

Tolerate

Path

Food and Safety/Environmental Health/Regulatory Services/Newcastle Under Lyme

Objectives

To support the borough by providing a local safety service for food and health that ensures it will become a safer place for local people.

LINKED TO: 1 - One Council delivering for Local People

LINKED TO: 3 - Healthy, Active and Safe Communities

Key Controls Identified

Complaints investigated

Effective RIDDOR screening and prioritisation procedure in place.

Inspection programme of businesses in the borough based on risk.

Intelligence sharing

Management assurance procedures

Procedure in place

Qualified and competent officers.

Sufficient numbers of officers to undertake inspections and investigations.

Action Plans

Action Plan Description	Action Plan Type	Action Plan Owner	Due for Completion by	Comments
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APPENDIX B

06/01/2026 14:12:56

Corporate Risks

Risk Air Quality

H			G
M			R/T
L			
	L	M	H

Impact

Impact Measures

Risk Description Failure to comply with the Government Directive Timetable

Potential Consequences

* Failure to deliver within prescribed timescale, failure to safeguard health, failure to identify alternatives to CAZ, failure to deliver to standard required.
 * Failure to comply with Directive Timetable and requirements may result in legal action by Government and Client Earth against the Council.
 * Failure by UK Government to satisfy ECJ may lead to fines being passed down to failing LA's under Localism Act.
 *Failure to deliver existing workload commitments and statutory duties.

Implication

Damage to health / potential legal challenge and further action by Government including intervention in LA Air Quality function. Significant financial implications. Lack of Public Confidence. Reputational damage. Fines if passed down are likely to adversely impact council services. Failure to deliver existing workload commitments and statutory duties

Risk Owners

Nesta Barker; Gordon Mole

Risk Rating (G)

High Red E

Last Review

17/10/2025

Final Risk Rating (R)

Medium Amber D

Next Review

15/01/2026

Target Risk Level (T)

Medium Amber D

Treatment

Tolerate

Path

Corporate Risks/Newcastle Under Lyme

Objectives

1 - One Council delivering for Local People

Corporate

3 - Healthy, Active and Safe communities

Corporate

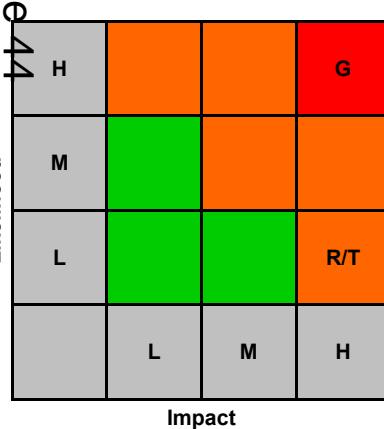
Key Controls Identified

Air Quality project

Specific risks highlighted in EH profile

Action Plans

Action Plan Description	Action Plan Type	Action Plan Owner	Due for Completion by	Comments
-------------------------	------------------	-------------------	-----------------------	----------



Breach of health and safety

Impact Measures

Risk Description Failure to comply with relevant health and safety legislation.

Potential Consequences Death or harm to staff, contractors or members of the public. Third party intervention.

Implication Reputation. Financial. Legal.

Risk Owners Georgina Evans-Stadward

Risk Rating (G) High Red E **Last Review** 21/11/2025

Final Risk Rating (R) Medium Amber C **Next Review** 19/02/2026

Target Risk Level (T) Medium Amber C **Treatment** Treat

Path Corporate Risks/Newcastle Under Lyme

Objectives

1 - One Council delivering for Local People

Corporate

Key Controls Identified

Home-working risk assessments

2 - A successful and sustainable growing Borough

Corporate

Health & Safety Policy and Employees Handbook

3 - Healthy, Active and Safe communities

Corporate

Target 100 corporate H&S system

Internal training policies, EDR, annual training audit, training resources secured, relevant training provided.

Health & Safety officer post on establishment.

4 - Town Centres for all

Corporate

Inspection programme of premises.

Incident Management Team

Liaison with external bodies.

Update seminars, professional membership, access to legislation and reference materials, support from legal services

Corporate Health & Safety Committee including senior representation.

Corporate Business Continuity Plan

Comprehensive refresher training programme completed

Health and Safety sub-committees established and operational

Action Plans

Action Plan Description

Monitoring home-working risk assessments

Ask T100 to try to identify staff who have completed the home-working risk assessment and follow up with those who haven't

Action Plan Type
Ongoing

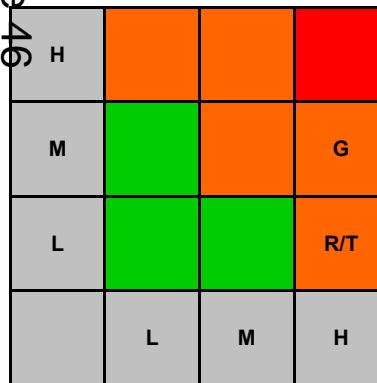
Action Plan Owner

Georgina Evans-Stadward

Due for Completion by
01/04/2026

Comments

Risk		Community Cohesion				
Likelihood	Impact	Impact Measures				
		Risk Description		Potential breakdown of community cohesion, leading to public disorder.		
		Potential Consequences		Disorder and/or targeting of community groups, loss of sense of safety, damage to public spaces and buildings.		
		Implication		Reputation: Loss of trust in public agencies including NULBC Political: Rise in extreme political views of any persuasion within the community Resources: Police as Cat 1 responder withdraws from other duties Financial: Cost implications of recovery		
		Risk Owners		Georgina Evans-Stadward; Gordon Mole; Roger Tait		
		Risk Rating (G)	Medium Amber C	Last Review	21/11/2025	
		Final Risk Rating (R)	Medium Amber C	Next Review	19/02/2026	
		Target Risk Level (T)	Medium Amber C	Treatment	Tolerate	
		Path	Corporate Risks/Newcastle Under Lyme			
Objectives			Key Controls Identified			
3 - Healthy, Active and Safe communities			Corporate Multi-Agency Response plan Partners and Partnership working			
4 - Town Centres for all			Corporate Partners and Partnership working			
Action Plans						
Action Plan Description			Action Plan Type	Action Plan Owner	Due for Completion by	
					Comments	



Corporate Governance

Impact Measures

Risk Description Failure of Corporate Governance exposes the Council to financial, legal or reputational risk.

Potential Consequences Loss of organisational capacity

Implication

- Financial implications
- Legal challenges
- Reputation damage
- Government intervention

Risk Owners Anthony Harold

Risk Rating (G) Medium Amber D **Last Review** 17/10/2025

Final Risk Rating (R) Medium Amber C **Next Review** 15/01/2026

Target Risk Level (T) Medium Amber C **Treatment** Treat

Path Corporate Risks/Newcastle Under Lyme

Objectives

1 - One Council delivering for Local People

Corporate

2 - A successful and sustainable growing Borough

Corporate

3 - Healthy, Active and Safe communities

Corporate

4 - Town Centres for all

Corporate

Key Controls Identified

Audit & Standards Committee

Advice obtained from external bodies as and when required

Corporate Leadership Team

Internal Audit inspections

Monitoring Officer

Effective scrutiny arrangements

Scrutiny Protocol

Action Plans

Action Plan Description

Review of the Scrutiny Protocol To complete the review of the protocol for the council

Action Plan Type
Planned

Action Plan Owner
Anthony Harold

Due for Completion by
31/03/2026

Comments

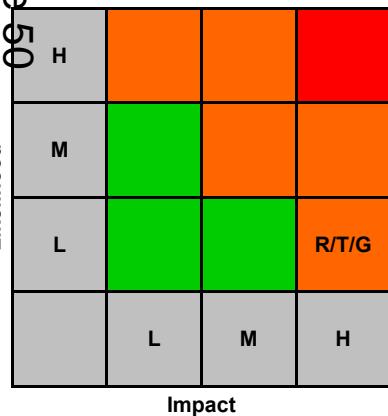
In discussion for external training for Members.

Risk		Cyber risk						
Likelihood	Impact				Impact Measures			
	H			G	Risk Description			
	M			R	Potential Consequences			
	L			T	Implication			
	L	M	H		Risk Owners			
					Risk Rating (G)	High Red E	Last Review	17/12/2025
					Final Risk Rating (R)	Medium Amber D	Next Review	17/03/2026
					Target Risk Level (T)	Medium Amber C	Treatment	Treat
					Path	Corporate Risks/Newcastle Under Lyme		

Objectives		Key Controls Identified	
1 - One Council delivering for Local People	Corporate	Internet and email policies	
2 - A successful and sustainable growing Borough	Corporate	Anti-Virus software	
3 - Healthy, Active and Safe communities	Corporate	Comprehensive Information Security policies	
4 - Town Centres for all	Corporate	Blocking of Removable Media	
		Mandatory Information Security training for staff	
		Information Security Group	
		Receive Gov Cert UK Warnings from NCSC	
		Anti-Ransomware software	
		Patch management	
		Use of Virtualised Environments	
		Attendance at West Midlands WARP (West Midlands Warning and Reports Procedures Group)	
		Corporate Business Continuity Plan	
		Location Sign-ins	
		Security Operations Centre	

	Action Plan Description	Action Plan Type	Action Plan Owner	Due for Completion by	Comments
Cyber Certifications	The council should consider the implementation of cyber security based frameworks and certifications, such as Cyber Essentials, NIST, ISO27001.	Ongoing	Sam Clark	28/02/2026	Work continuing on meeting the required IT security standards and certifications.
Procure Cyber Insurance	<p>The Council does not currently have a Cyber Insurance policy in place. This provides significant financial risk to the council in the event of a cyber incident.</p> <p>The key challenges faced by the council in procuring cyber insurance has been the financial cost of such policies, alongside the technical requirements of such policies. For example, most policies require the alignment to a cyber framework or for certain security controls to be in place.</p>	Planned	Annette Bailey Sam Clark Anthony Harold Simon Sowerby	31/03/2026	<p>No change. Work on going to review requirements of insurance providers.</p> <p>This will then be a decision as part of the corporate insurance renewal based upon the level of achievable cover and cost.</p>

Risk		Data Breach						
Likelihood	Impact	Impact Measures						
		Risk Description		Non-compliance with the Data Protection Act and and General Data Protection Act				
		Potential Consequences		Potential unlimited fines and damage to reputation. Death and safeguarding issues.				
		Implication		Financial, Legal, Reputation, Criminal,				
		Risk Owners		Sam Clark; Anthony Harold				
Risk Rating (G)		High Red E	Last Review	17/12/2025				
Final Risk Rating (R)		Medium Amber D	Next Review	17/03/2026				
Target Risk Level (T)		Medium Amber C	Treatment	Treat				
Path		Corporate Risks/Newcastle Under Lyme						
Objectives								
1 - One Council delivering for Local People			Corporate	Action plan produced Corporate Business Continuity Plan Information Governance Group Formed Training available				
Key Controls Identified								
Action Plans								
		Action Plan Description	Action Plan Type	Action Plan Owner	Due for Completion by			
GDPR Training		Continue a corporate push on GDPR training as a mandatory training package.	Ongoing	Sam Clark Georgina Evans-Stadward	31/03/2026	Training is being actively pushed via the portal. New Acceptable Use Policy also requires the completion of the training.		
Review of GDPR policies		A wider review of GDPR policies required, including information security, data retention and disposal, FOI, SAR etc.	Ongoing	Sam Clark Julie Hallam Jackie Johnston	31/03/2026	Work continuing on the review of policies and procedures.		



Failure of a Structure

Impact Measures

Risk Description Risk of failure of Bathpool Reservoir and Nelson Reservoir or other major structures, due to environmental factors, and general wear and tear.

Potential Consequences Flooding of mainline rail; collapse of drains;

Implication Reputation. Financial. Legal

Risk Owners Andrew Bird; Simon McEneny; Gordon Mole

Risk Rating (G) Medium Amber C **Last Review** 19/12/2025

Final Risk Rating (R) Medium Amber C **Next Review** 19/03/2026

Target Risk Level (T) Medium Amber C **Treatment** Treat

Path Corporate Risks/Newcastle Under Lyme

Objectives

3 - Healthy, Active and Safe communities

Corporate

Key Controls Identified

Corporate Business Continuity Plan

Regular joint agency review meetings

Regular vegetation removal

Regular water drainage from the Sluice 'tap'

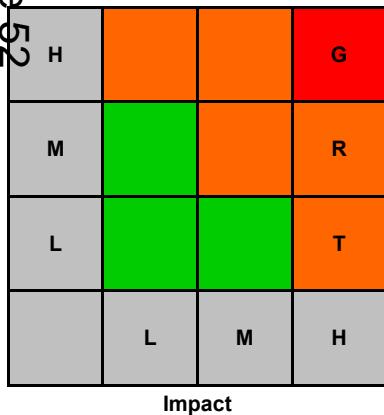
Survey Work on Structure

Action Plans

	Action Plan Description	Action Plan Type	Action Plan Owner	Due for Completion by	Comments
Monitoring of Structures	Monitoring of structures through partnership working and agreed monitoring schedule	Ongoing	Simon McEneny	31/03/2026	

Risk		Failure to deliver the Environmental Sustainability Action Plan								
Likelihood	Impact	Impact Measures		Risk Description						
		Risk Description		Failure to achieve the most economic energy & fuel price tariffs for the council; Failure of the Council to audit and report on its Carbon Emissions to Central Government;						
		Potential Consequences		Failure of the council to achieve statutory reductions in carbon emissions; Inefficient use of energy at the council; Insufficient finance to implement the Carbon Reduction Programme						
		Implication		Failure to achieve anticipated savings in energy and fuel consumption. Outcomes not realised and reputational damage to the council. Increased cost to the council.						
		Failure to comply with the council's Environmental Sustainability Strategy. Failure to achieve Value for Money. Adverse impact on other budgets/service areas. Non compliance with statutory legislation. Inability to evaluate the level of success of the Carbon Management Programme.								
Impact Measures		Risk Owners		Andrew Bird						
		Risk Rating (G)		Medium Amber C	Last Review	03/11/2025				
		Final Risk Rating (R)		Low Green B	Next Review	02/05/2026				
		Target Risk Level (T)		Low Green B	Treatment	Tolerate				
		Path		Corporate Risks/Newcastle Under Lyme						
Objectives				Key Controls Identified						
1 - One Council delivering for Local People		Corporate		Annual allocation of capital funding						
2 - A successful and sustainable growing Borough		Corporate		Carbon Monitoring of 6 NULBC sites via Wi Beees						
3 - Healthy, Active and Safe communities		Corporate		Energy data loggers in place at all the council buildings with a high energy use						
4 - Town Centres for all		Corporate		Energy purchase contract in place						
				Environmental Sustainability Action Plan Working Group in place						
				Government Sep 2022 Business Energy Relief (cap) Scheme						
				Monitoring and Reporting						
				Ongoing introduction of low-energy products						
				Sustainable environment strategy meetings established						
Action Plans										
Action Plan Description			Action Plan Type	Action Plan Owner	Due for Completion by	Comments				

Financial Risk



Impact Measures

Risk Description Council's financial position is unsustainable in the medium to long term.

Potential Consequences Council unable to provide anything other than statutory (core) services.

Implication Reputation damage.
Government intervention.

Risk Owners Craig Turner

Risk Rating (G) High Red E **Last Review** 21/11/2025

Final Risk Rating (R) Medium Amber D **Next Review** 19/02/2026

Target Risk Level (T) Medium Amber C **Treatment** Tolerate

Path Corporate Risks/Newcastle Under Lyme

Objectives

1 - One Council delivering for Local People	Corporate	Adequate level of reserves and balances
2 - A successful and sustainable growing Borough	Corporate	Regular financial risk assessments
3 - Healthy, Active and Safe communities	Corporate	Realistic medium term financial plan
4 - Town Centres for all	Corporate	Corporate Leadership Team

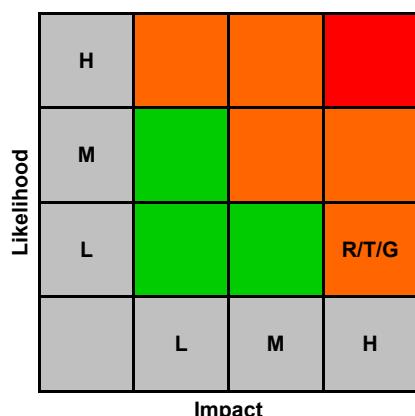
Key Controls Identified

Corporate Business Continuity Plan

Action Plans

Action Plan Description	Action Plan Type	Action Plan Owner	Due for Completion by	Comments

Risk Kidsgrove Sports Centre



Impact Measures

Risk Description	Financial failure of new operator and financial risk of step-in by Council		
Potential Consequences	Subsidy would have to be found by the Borough Council. Staffing implications.		
Implication	Financial implications, Political. Resource.		
Risk Owners	Craig Turner		
Risk Rating (G)	Medium Amber C	Last Review	21/11/2025
Final Risk Rating (R)	Medium Amber C	Next Review	19/02/2026
Target Risk Level (T)	Medium Amber C	Treatment	Treat
Path	Corporate Risks/Newcastle Under Lyme		

Objectives

1 - One Council delivering for Local People

Corporate

Draw-down fund

Management Agreement

2 - A successful and sustainable growing Borough

Corporate

3 - Healthy, Active and Safe communities

Corporate

4 - Town Centres for all

Corporate

Key Controls Identified

Action Plans

Action Plan Description

Ensure contract management takes place

Action Plan Type
Planned

Action Plan Owner

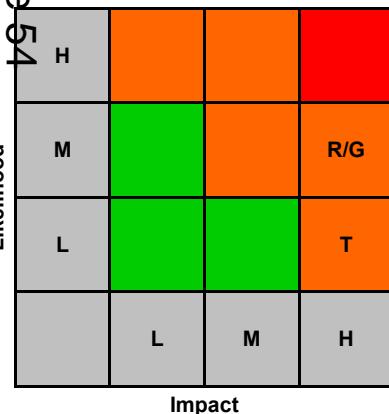
Joanne Halliday
Craig Turner

Due for Completion by
09/01/2026

Comments

Latest copy of accounts received, however checks need to be made by ksc, then procedure to be followed in accordance with the agreement.

Loss of major contractor



Impact Measures

Risk Description Loss of major contractor or supplier to the Council.

Potential Consequences Disruption to service; Potential claims

Implication Reputation damage; Financial costs;

Risk Owners Gordon Mole

Risk Rating (G) Medium Amber D **Last Review** 03/11/2025

Final Risk Rating (R) Medium Amber D **Next Review** 01/02/2026

Target Risk Level (T) Medium Amber C **Treatment** Treat

Path Corporate Risks/Newcastle Under Lyme

Objectives

1 - One Council delivering for Local People

Corporate

Corporate Business Continuity Plan

Market intelligence

2 - A successful and sustainable growing Borough

Corporate

Continuous monitoring of contracts and annual credit check

Contracts register in place

3 - Healthy, Active and Safe communities

Corporate

Corporate Procurement Officer & Procurement Strategy

4 - Town Centres for all

Corporate

Key Controls Identified

Action Plans

	Action Plan Description	Action Plan Type	Action Plan Owner	Due for Completion by	Comments
Critical supplier lists monitor and review	Contract Register updated and circulated as appropriate. As Ongoing an aside alerts are received on specified organisations if anything changes - e.g. credit ratings, risk ratings etc.	Ongoing	Simon Sowerby	30/09/2026	The contract register is reviewed annually, ending around Nov/Dec. this is then sent to the relevant Directors and Business Managers to monitor.

Risk No.1 London Road

Likelihood	Impact			
	H	Medium	Medium	G
	M	Low	Medium	Medium
	L	Low	Medium	R/T

Impact Measures

Risk Description

The displacement of residents of the property, and those in the surrounding areas, including businesses, due to a major fire incident. The Borough Council would be a Cat2 responder for the incident, but a Cat1 for the recovery. The likelihood of fire consuming the whole building.

Potential Consequences

Cat 2 - Displacement of 93 households in the property - and unknown surrounding properties.
 Cat 1 - High demand for alternative accommodation, after the emergency evacuation procedures are followed.
 Unsafe building - Cat 1 - Fire Service, then Cat 2 - Council Building Control.
 Transportation issues - moving people around after incident - the resident's cars are parked under the building.
 Internal Housing Advice service may need to make eligibility decisions on displaced residents (long-term).
 Enforcement against the landlords/freehold tenants/leaseholders - can be made, but should it be, whilst they are undertaking the necessary steps to obtain funding, materials and workforce to correct the issue.

Implication

Financial. Staffing. Reputation. Legal. Political. Environmental.

Risk Owners

Nesta Barker; Gillian Taylor

Risk Rating (G)

High Red E

Last Review

17/10/2025

Final Risk Rating (R)

Medium Amber C

Next Review

15/01/2026

Target Risk Level (T)

Medium Amber C

Treatment

Treat

Path

Corporate Risks/Newcastle Under Lyme

Objectives

3 - Healthy, Active and Safe communities

Corporate

Key Controls Identified

Bellwin Scheme should meet 85% of cost

Staffordshire Fire and Rescue Service

Support from Civil Contingencies Unit

Developed CCU emergency site specific plan

Contractors appointed

Action Plans

To complete the required fire safety works

Action Plan Description	Action Plan Type	Action Plan Owner	Due for Completion by	Comments
For the Management Committee to obtain monies from the Building Safety Fund, successfully tender for the works and move on to site. If sufficient process isn't made, the Local Authority has a duty to take action under the Housing Act 2004.	Planned	Gillian Taylor	31/05/2028	<p>The granting of the monies from the Building Safety Fund to the Management Committee is outside of the Council's responsibility.</p> <p>The fire safety works involve compartmentalising flats and floors from each other which should reduce the likelihood of a fire spreading, compared to the current situation.</p> <p>The Joint Inspection Unit are supporting the Council in the enforcement considerations as it is recognised that dealing with this type of building is not within the skill set of the Council's Environmental Health Officers.</p> <p>See comment in Risk Review of 22/11/2024 for latest position.</p>

Risk Safeguarding

Likelihood	Impact	Impact Measures						
		Risk Description						
		Potential Consequences						
		Implication						
		Risk Owners						
H		Failure of the Borough Council (both officers and Members) to recognise both a moral and legal obligation to ensure a duty of care for children and adults across its services.						
M		Harm and Death. Third Party intervention with investigations.						
L		Legal. Reputation. Community. Financial. Political.						
		Georgina Evans-Stadward						
		Risk Rating (G)		Last Review				
		Medium Amber D		17/10/2025				
		Final Risk Rating (R)		Next Review				
		Medium Amber D		15/01/2026				
		Target Risk Level (T)		Treatment				
		Medium Amber D		Treat				
		Path						
		Corporate Risks/Newcastle Under Lyme						

Objectives

3 - Healthy, Active and Safe communities

Corporate

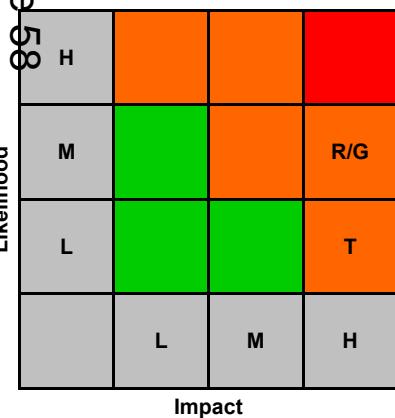
Key Controls Identified

Policy and Procedures
Personnel
Partners and Partnership working
Adult and Child Safeguarding mandatory training

Action Plans

	Action Plan Description	Action Plan Type	Action Plan Owner	Due for Completion by	Comments
Corporate awareness raising across the business to recognise Safeguarding as each persons responsibility where required	CLT and Safeguarding Champions to cascade reminders down to staff and Members	Ongoing	Nesta Barker Andrew Bird Sam Clark Georgina Evans-Stadward Catherine Fox Joanne Halliday Anthony Harold Craig Jordan Simon McEneny Gordon Mole Roger Tait Gillian Taylor	31/03/2026	Part of Mandatory training on the e-learning portal.

Strategic Projects



Impact Measures

Risk Description Failure to deliver key strategic project or priorities.

Potential Consequences Local economic impact
Loss of influence and control

Implication Reputation. Financial. Legal.

Risk Owners Simon McEneny

Risk Rating (G) Medium Amber D **Last Review** 06/11/2025

Final Risk Rating (R) Medium Amber D **Next Review** 04/02/2026

Target Risk Level (T) Medium Amber C **Treatment** Treat

Path Corporate Risks/Newcastle Under Lyme

Objectives

1 - One Council delivering for Local People

Corporate

Advice obtained from external bodies as and when required

2 - A successful and sustainable growing Borough

Corporate

Corporate Business Continuity Plan

Governance

Resources

3 - Healthy, Active and Safe communities

Corporate

4 - Town Centres for all

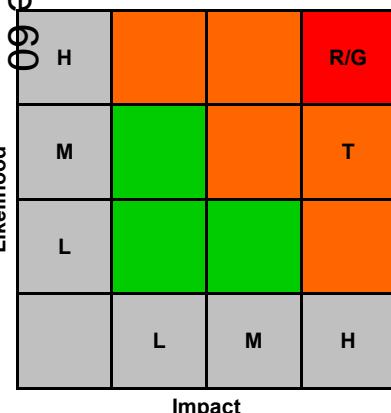
Corporate

Key Controls Identified

Action Plans

	Action Plan Description	Action Plan Type	Action Plan Owner	Due for Completion by	Comments
Develop programme of commercial deliveries and investments		Ongoing	Joanne Halliday	30/01/2026	on going but difficult climate currently (not slowing down).
Scheme specific risk registers	Scheme specific risk registers to be reported quarterly to relevant governance boards	Ongoing	Nesta Barker Andrew Bird Sam Clark Allan Clarke Georgina Evans-Stadward Joanne Halliday Craig Jordan Simon McEneny Roger Tait Craig Turner	31/03/2026	Work is happening via the One Commercial platform, and it will be looked at to discuss and move forward at a later date. AH believes these risks are being considered at the Audit & Standards Committee, however it is being looked at to strengthen communications on the submission of reports to the relevant Committee.

Supported Accommodation



Impact Measures

Risk Description

Increasing number of unregulated supported accommodation providers, claiming inflated rent costs via housing benefit claims, resulting in the council being unable to reclaim proportionate amounts from DWP.

Potential Consequences

Increasing losses from subsidy claim from DWP, and overspend on budgeted amount to cover losses. Increased complaints due to not processing HB claims within the legal timeline. Failure to meet corporate performance targets in relation to HB processing. Unreasonable workloads resulting in potential stress related absence.

Missed opportunity to identify valid and invalid claims, to reduce losses or make savings.

Implication

Financial. Reputation. Legal. Political. Performance. Staff.

Risk Owners

Roger Tait

Risk Rating (G)

High Red E

Last Review

03/12/2025

Final Risk Rating (R)

High Red E

Next Review

02/01/2026

Target Risk Level (T)

Medium Amber D

Treatment

Treat

Path

Corporate Risks/Newcastle Under Lyme

Objectives

1 - One Council delivering for Local People

Corporate

3 - Healthy, Active and Safe communities

Corporate

Key Controls Identified

Compliance

Consultancy advice

Gateway process

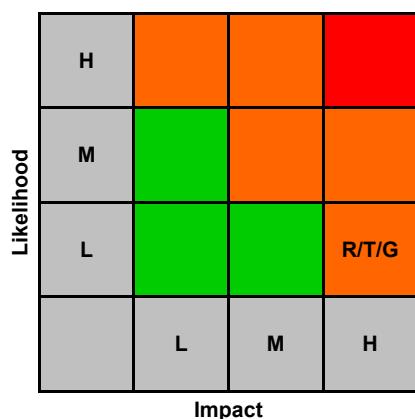
Single point of contact

Staff support

Action Plans

	Action Plan Description	Action Plan Type	Action Plan Owner	Due for Completion by	Comments
Review list of providers	Prioritised a non-registered provider which results in high cost to the Council and encouraging them to become a Registered Provider which would lower risk for any inflated claims and allow greater subsidy from DWP	Ongoing	Rosie Bloor Gareth Humphreys	31/12/2025	Customer Hub team is working with an identified provider who has indicated they may be willing to become Registered, hence facilitating greater subsidy claim for the Council to reduce costs - this work is still in progress
Staff resource	Additional staff resource recruited to progress the reviews of existing HB claims and new providers	Ongoing	Roger Tait	31/03/2026	One agency employee recruited for 3 days per week for 6 months and work plan set

Risk Town Centre Regeneration/Development Failure



Impact Measures

Risk Description Failure to deliver major redevelopment schemes in Newcastle Town Centre

Potential Consequences Unfinished construction projects on Council land / assets leading to having to source a new contractor to complete developments, if started on site, loss of time to complete as procurement of new contractor and due diligence on works completed, having to find a purchaser for finished developments.

Implication Financial. Reputation. Political. Public relations.

Simon McEneny

Risk Rating (G) Medium Amber C **Last Review** 06/11/2025

Final Risk Rating (R) Medium Amber C **Next Review** 04/02/2026

Target Risk Level (T) Medium Amber C **Treatment** Treat

Path Corporate Risks/Newcastle Under Lyme

Objectives

1 - One Council delivering for Local People

Corporate

Governance

2 - A successful and sustainable growing Borough

Corporate

Contract Management

Development Agreement with Capital&Centric

Step In Rights for Failure to Deliver

4 - Town Centres for all

Corporate

Key Controls Identified

Action Plans

	Action Plan Description	Action Plan Type	Action Plan Owner	Due for Completion by	Comments
Contract Management of schemes / Capital&Centric	Robust construction management of development agreement and progress on site with / by Capital&Centric	Ongoing	Simon McEneny	27/03/2026	Risk established

Walley's Quarry

		Impact	
		H	G
Likelihood	H		
	M		R/T
	L		
		L	M

Impact Measures

Risk Description Pollution issues in respect of the quarry and the failure to deliver long-term restoration

Potential Consequences Citizen quality of life seriously impacted/health. Adverse media attention. Service Delivery. Economic impact on the Borough.

Implication Reputation. Financial. Resource. Political. Environmental. Customer. Legal.

Risk Owners Nesta Barker; Anthony Harold; Gordon Mole; Craig Turner

Risk Rating (G) High Red E **Last Review** 17/10/2025

Final Risk Rating (R) Medium Amber D **Next Review** 15/01/2026

Target Risk Level (T) Medium Amber D **Treatment** Treat

Path Corporate Risks/Newcastle Under Lyme

Objectives

1 - One Council delivering for Local People

Corporate

Key Controls Identified

Odour Incident Management Team

3 - Healthy, Active and Safe communities

Corporate

Specific Walley's Quarry risk profile in place

Strategic Co-ordinating Group

Action Plans

Action Plan Description		Action Plan Type	Action Plan Owner	Due for Completion by	Comments
Continue with IMT works		Ongoing	Nesta Barker	31/03/2026	
Recovery Coordinating Group	NULBC chairing RCG and participating in all sub-groups relating to recovery of incident.	Ongoing	Nesta Barker Anthony Harold Gordon Mole	31/03/2026	
Regular liaison with the Liquidators		Ongoing	Nesta Barker Anthony Harold Gordon Mole Craig Turner	31/03/2026	

Risk				Workforce						
Likelihood	Impact			Impact Measures						
	H	Medium	Low	Risk Description						
	M	Medium	Low	Potential Consequences						
	L	Low	Medium	Implication						
		L	M	H	Risk Owners					
				<p>Risk Rating (G) Medium Amber D</p> <p>Final Risk Rating (R) Medium Amber C</p> <p>Target Risk Level (T) Low Green B</p> <p>Path Corporate Risks/Newcastle Under Lyme</p>						
				<p>Last Review 21/11/2025</p> <p>Next Review 19/02/2026</p> <p>Treatment Tolerate</p>						
				<p>Key Controls Identified</p> <ul style="list-style-type: none"> Actively reviewing pay scales Apprenticeship levy available Corporate Leadership Team are maintaining an overview Corporate Leadership Team looking Vacancy Approval Forms Interim posts available Leadership Development Programme Staff surveys Updating recruitment procedures Mandatory use of OPUS Corporate Business Continuity Plan Workforce policies in place 						
Action Plans				Action Plan Description	Action Plan Type	Action Plan Owner	Due for Completion by			

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AUDIT & STANDARDS COMMITTEE



Work Programme 2025-26

Chair

Cllr P. Waring

Vice-Chair

Cllr G. Burnett-Faulkner

Members

Cllrs M. Holland, J. Whieldon, M. Stubbs,
R. Lewis and P. Reece

Officer Champions

Craig Turner / Anthony Harold

The Audit & Standards Committee is responsible for overseeing the Council's audit and assurance arrangements. Its role is to provide independent assurance to members of the adequacy of the Council's corporate governance arrangements including risk management and its systems of internal control. More information is available in Section B2 of the Council's constitution.

For more information on the Committee or its work Programme please contact the Democratic Services:

- Geoff Durham at geoff.durham@newcastle-staffs.gov.uk or on (01782) 742222
- Alexandra Bond at alexandra.bond@newcastle-staffs.gov.uk or on (01782) 742211

Planned Items

DATE OF MEETING	ITEM	NOTES
02/02/2026	<ul style="list-style-type: none"> • Q3 Corporate Risk Management Report 2025/26 • Q3 Internal Audit Progress Report 2025/26 	
27/04/2026	<ul style="list-style-type: none"> • Internal Audit Charter 2026/27 • Internal Audit Plan 2026/27 • Corporate Fraud Arrangements 2026/27 • Risk Management Policy & Strategy 2026/27 • External Audit Plan 2025/26 - KPMG 	
15/06/2026	<ul style="list-style-type: none"> • Proposed Accounting Policies 2025/26 • Draft Statement of Accounts 2025/26 • Annual Governance Statement 2025/26 	

Previous Items

DATE OF MEETING	ITEM	NOTES
22/04/2024	<ul style="list-style-type: none"> • Internal Audit Charter 2024/25 • Internal Audit Plan 2024/25 • Corporate Fraud Arrangements 2024/25 • Risk Management Policy & Strategy 2024/25 • External Audit Plan 2023-24 • Committee Work Plan 2024/25 	
28/05/2024	<ul style="list-style-type: none"> • External Audit Report 2022-23 • Accounting Policies 2023-24 	

	<ul style="list-style-type: none"> • Annual Governance Statement 2023-24 • Statements of Accounts 2023-24 	
15/07/2024	<ul style="list-style-type: none"> • Treasury Management Annual Report 2023/24 • Q4 Corporate Risk Management Report 2023/24 • Annual Internal Audit Report and Opinion 2023/24 • Committee Work Plan 2024/25 	
30/09/2024	<ul style="list-style-type: none"> • Q1 Corporate Risk Management Report 2024/25 • Q1 Internal Audit Progress Report 2024/25 • Health and Safety Report 2023/24 • Audited Statement of Accounts 2023/24 • Committee Work Plan 2024/25 	
04/11/2024	<ul style="list-style-type: none"> • Treasury Management Half Yearly Report 2024/25 • Q2 Corporate Risk Management Report 2024/25 • Q2 Internal Audit progress Report 2024/25 • Committee Work Plan 2024/25 	
03/02/2025	<ul style="list-style-type: none"> • Q3 Corporate Risk Management Report 2024/25 • Q3 Internal Audit Progress Report 2024/25 • External Audit Findings Report 2023/24 	
07/04/2025	<ul style="list-style-type: none"> • Internal Audit Charter 2025/26 • Internal Audit Plan 2025/26 • Corporate Fraud Arrangements 2025/26 • Risk Management Policy & Strategy 2025/26 • External Audit Plan 2024/25 - KPMG • National Fraud Initiative Report 	
16/06/2025	<ul style="list-style-type: none"> • Proposed Accounting Policies 2024/25 	

	<ul style="list-style-type: none">• Draft Statement of Accounts 2024/25• Annual Governance Statement 2024/25	
14/07/2025	<ul style="list-style-type: none">• Annual Internal Audit Report and Opinion 2024/25• Treasury Management Annual Report 2024/25• Q4 Corporate Risk Management Report 2024/25	
29/09/2025	<ul style="list-style-type: none">• Q1 Corporate Risk Management Report 2025/26• Q1 Internal Audit Progress Report 2025/26• Health and Safety Report 2024/25• Audited Statement of Accounts 2024/25	
10/11/2025	<ul style="list-style-type: none">• Treasury Management Half Yearly Report 2025/26• Q2 Corporate Risk Management Report 2025/26• Q2 Internal Audit progress Report 2025/26• Audited Statement of Accounts 2024/25	

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