

REDACTED



INTERNAL AUDIT FINAL REPORT (REDACTED)

PLACE DEPARTMENT

PARKS MANAGEMENT AND GROUNDS MAINTENANCE

Issued to: Assistant Director, Carbon Management and Greenspace
Director of Environment & Public Protection
Neighbourhood Manager
Head of Performance Management and Business Support
Head of Finance, ECS and Corporate

C.c Assistant Director Environment

Prepared by: Principal Auditor

Reviewed by: Head of Audit and Assurance

Date of Issue: 28 September 2022

Report No.: PLA/06/2022

PARKS MANAGEMENT AND GROUNDS MAINTENANCE

INTRODUCTION

1. This report sets out the results of our audit of Parks Management and Grounds Maintenance. The audit was carried out as part of the work specified in the 2022-23 Internal Audit Plan agreed by the Audit Sub-Committee. The controls we expect to see in place are designed to minimise the Council's exposure to a range of risks. Weaknesses in controls that have been highlighted will increase the associated risks and should therefore be addressed by management.
2. Parks Management and Ground Maintenance is delivered by a contractor. The 8 year (+8) contract commenced on 1 April 2019 with an annual value of £4.699m. The contract is managed and monitored by a Bromley Client Team of one Neighbourhood Manager and two Neighbourhood Officers.
3. We would like to thank everyone contacted during this review for their help and co-operation.

AUDIT SCOPE

4. The original scope of the audit was outlined in the Terms of Reference issued on 12 May 2022.
5. We identified the following key risks:
 - Robust governance arrangements are not in place to manage the Parks Management and Grounds Maintenance contract delivered by the contractor including value for money.
 - The Authority pay for services not received.
 - The Authority's asset list is not regularly updated to account for all P&G sites.
 - The standards contained within the grounds maintenance contract do not meet maintenance needs/public expectations or the Authority's ambitions, resulting in complaints or reputational damage.
6. Our scope included:
 - review of the contract documents to identify and assess the terms and conditions specifically related to monitoring and payment.

PARKS MANAGEMENT AND GROUNDS MAINTENANCE

- review of the contract monitoring procedures, including the design of these procedures, quality assurance, selection of sample sites, physical inspection, upload of information, application of PAV, feedback to the contractor and timely remedial action.
 - review of the process to maintain the asset list on the Parks case management system (all sites) to ensure it is complete, accurate and reconciles to the system used by the contractor to plan and deliver the service.
 - review of the process to maintain standards demanded by the contract and to meet the MBEB ambition.
 - evidence that the supplier Business Continuity check list had been completed.
7. We reduced the scope of the audit during the fieldwork to focus on the performance threshold and monitoring issues identified. Consequently, the payment process, including ad hoc works, parks projects and events was not tested. The payment of invoices had been satisfactorily reviewed in our Internal Audit review of ECS contracts finalised 8/03/2022.
8. A realignment of the ECS Neighbourhood Management officers to ECS contracts was effective from February 2022. We considered client monitoring for the period February 2022 to May 2022 to identify any issues in the current, contract specific monitoring procedures.

AUDIT OPINION

9. Our overall audit opinion, number and rating of recommendations are as follows.

AUDIT OPINION	
Limited Assurance	(Definitions of the audit assurance level and recommendation ratings can be found in Appendix B)

PARKS MANAGEMENT AND GROUNDS MAINTENANCE

Number of recommendations by risk rating		
Priority 1	Priority 2	Priority 3
2	3	0

SUMMARY OF FINDINGS

10. The audit has identified areas of good practice and sound controls as set out below:-

- The Parks Management and Grounds Maintenance specification is a comprehensive document that clearly sets out Council/provider roles and responsibilities together with service requirements in a logical order
- The monthly performance information provided by the contractor includes both qualitative and quantitative information to give a holistic view, submitted prior to the Service Operations Board (SOB) to allow the client an opportunity to comment
- The role and objectives of the SOB and Strategic Partnership Board (SPB) are clearly set out in schedule 11, Governance and Monitoring. Meeting minutes adequately reflected the discussion and assigned actions
- The Authority had been successful in all seven sites assessed as part of the 2022 Green Flag award.

11. Audit review, interview and testing has identified the following areas that require management attention:-

- Documentation to support key contractual decisions, specifically the 75% performance threshold for Key Performance Indicators (KPI) 1-7, the annual review of this target, the rationale or consideration of the reasonableness of the 75% performance target was not available.

PARKS MANAGEMENT AND GROUNDS MAINTENANCE

- The source and accuracy of the monthly inspection data submitted by the contractor for KPIs 1-7 to populate the Performance Monitoring Framework (PMF) and support payment, was not confirmed by the Neighbourhood Manager. Incorrect information relating to joint inspections for February to June 2022 had not been challenged.
 - The LBB client monitoring function is not formalised; the purpose, targeted number/% of visits and how the inspections are to be reported are not evidenced or in documented procedures. There is a lack of clarity around the contractor /client split with regard to monitoring. As a fully managed service LBB officers should evidence monitoring that allows an assurance that the contractor is satisfactorily performing in the management role and delivery of the grounds maintenance service.
 - The July 2022 SOB action log contained 30 open or ongoing actions, the earliest was opened in December 2020. For one closed action point, the commentary did not satisfy the original action.
 - The Park's management system is used to record LBB Park sites and features but does not accurately reflect the current LBB assets. There is no process to alert the system administrator of any change and consequently no changes have been made since 2017. There is no process to reconcile the Park's case management system, used to generate all LBB client monitoring and the contractors system which is used to generate grounds maintenance work and management information submitted to the Council.
12. The Parks Service and contract has transferred to the Assistant Director Carbon Management and Greenspace (CM & G) effective from the beginning of August 2022. This is a good opportunity for the service to review current working practices and consider the findings and recommendations of this audit report. Additionally we have met with the AD (Environment) and discussed the methodology to complete the six and twelve month review of the realignment initiative, using the staff consultation document as a measure of effectiveness.

DETAILED FINDINGS / MANAGEMENT ACTION PLAN

13. The findings of this report, together with an assessment of the risk associated with any control weaknesses identified, are detailed in Appendix A. Any recommendations to management are raised and prioritised, together with management's responses and timescales for implementation. Appendix B details the definition of the audit assurance and priority ratings.

PARKS MANAGEMENT AND GROUNDS MAINTENANCE

DETAILED FINDINGS AND ACTION PLAN

APPENDIX A

1. Availability of Documentation to Support Key Contractual Decisions**Finding**

The performance threshold of 75% for KPIs 1-7 is fundamental across management of the whole contract. Initial interviews with ECS officers established that this was an “accepted value” but they could not evidence how or why this had been agreed. We acknowledge that officers involved in the contract award and negotiations have now left the Authority but there was no handover or shared folder of key contractual documentation.

An e-mail from the Department (Performance Management and Business Support) to the contractor in October 2020 highlighted a Member query if the 75% target was challenging enough. The email asked whether the contractor “*are happy with the targets*”, and if there are “*any plans to change the target contractually*”. The contractor’s response included “*this had been discussed at one of our meetings*”, “*the targets are indeed ambitious enough and certainly realistic*”, “*at 75%, we believe this to be above the median for the service type*”, “*would not look to change the target value*”. The exchange does not conform to the management of a contract where the Council should be owning the contract terms and assessing the performance thresholds. There is no evidence that Bromley officers suggested or challenged the performance threshold, considered comparative rates for a grounds maintenance service or agreed to 75% as a reasonable threshold.

There was no documentation to support a formal annual review of KPI performance thresholds although schedule 11 states that this should be considered at the Strategic Partnership Board (SPB). Minutes of both June 2021 and June 2022 SPD refer to a “High Level Review of KPIs” but neither refer to the 75% performance threshold.

The Department use their Contract Filing System (CFS) to store all contract documentation. We acknowledge that this has recently been migrated but this site is not easy to follow or intuitive where key documents would be held.

Risk

The Council pays for services that are not delivered to a satisfactory level.

PARKS MANAGEMENT AND GROUNDS MAINTENANCE

DETAILED FINDINGS AND ACTION PLAN

APPENDIX A

<p>The standards contained within the grounds maintenance contract do not meet maintenance needs/public expectations or the Authority’s ambitions, resulting in complaints or reputational damage.</p>	
<p><u>Recommendation</u></p> <p>There should be an adequate audit trail of supporting documentation for all aspects of the contract and decisions agreed with the provider. This should be held as contract documentation in the shared area and should include any supporting documentation for the performance thresholds and annual review.</p> <p>The Department should not defer to the provider for key decisions relating to performance. All officers involved in the contract need to be aware of the contractor and client role and be in agreement how this “partnership” arrangement works in practice. This approach needs to be evidenced in all correspondence with the contractor.</p> <p>The Department should evidence the rationale and reasonableness of a 75% performance threshold for KPIs 1-7.</p> <p>The annual review should be formerly agreed at the appropriate SPB (June).</p> <p>The LBB contract manager should “own” the Parks CFS site. Performance Strategy and Business Support have designed and maintain the site, but the content, completeness and accuracy of information held is the responsibility of the contract owner.</p>	<p><u>Rating</u></p> <div style="background-color: red; color: white; padding: 5px; text-align: center;">Priority 1</div>
<p><u>Management Response and Accountable Manager</u></p> <p>The service acknowledges that there is a lack of historic records relating to decision making, and specifically to the setting of the 75% threshold for the application of a Performance Adjusted Value (PAV) under the Performance Management Framework (PMF).</p>	<p><u>Agreed timescale</u></p>

PARKS MANAGEMENT AND GROUNDS MAINTENANCE

DETAILED FINDINGS AND ACTION PLAN

APPENDIX A

<p><u>Recording of Key Decisions</u> Going forward, and in accordance with the contractual process, all key decisions should be recorded and minuted at either the Service Operations Board (SOB) and/or Strategic Partnership Board (SPB), whichever is relevant under the governance process identified in Schedule 11 of the contract. Where a key decision results in a contractual change, these should be recorded in a Change Control Notice.</p> <p>As part of record keeping, all minutes, CCNs and supporting documents for key decisions will continue to be held on the CFS SharePoint site, however supporting documents which provide the detail behind all key decisions shall be kept in one location on the CMF going forward.</p> <p><u>Reaching Key Decisions</u> The Assistant Director will arrange training for the contract manager and contract monitoring officers to clarify roles and responsibilities relating to contract management and monitoring and to ensure that there is a robust approach to the client/contractor relationship. This may include mentoring for the contract manager with some work shadowing of other contract managers within the department.</p> <p><u>Ownership of the CFS</u> It is agreed that the contract manager should own all documentation pertaining to the contract and should be actively ensuring that these documents are appropriately stored and accessible. Training for contract manager regarding the use of the Contract Filing System will be arranged, and protocols clarifying how the site should be used will be made available.</p> <p>Accountable Manager: Assistant Director Environment (Carbon Management and Greenspace).</p>	<p>Immediately</p> <p>By 31st October 2022</p> <p>By 30th November 2022</p> <p>By 31st October 2022</p>
---	--

PARKS MANAGEMENT AND GROUNDS MAINTENANCE

DETAILED FINDINGS AND ACTION PLAN

APPENDIX A

2. Performance Data**Finding**

At the start of the audit contradictory information was offered from officers regarding the source of the inspection visits submitted for upload to the Performance Monitoring Framework (PMF). There was some confusion as to whether the PMF was populated from contractor, client or joint data. Our testing established that all data originates from the contractor which includes some joint visits. Given this is a fully managed service the contractor should be completing the monitoring role for grounds maintenance, the client unit need to evidence their assurance that this function is effectively delivered.

We checked the KPI 1-7 data submission for May 2022. We found that:

- The contractor report incorrectly declared all inspections as joint (only 13 out of 730 were joint) and named Council officers who no longer work on the contract
- There is no formal procedure for joint visits, selection of sites, target number, substitution days for cancelled joint visits or for the client data to record outcomes.

The source data had not been scrutinised by the Neighbourhood Manager to challenge the data and identify the misrepresentation of information. The accuracy of source data is critical to the payment process.

There was no evidence that a formal performance target had been set for the number of features to be inspected by the contractor. The Neighbourhood Manager cited 10% as the accepted rate but there was no evidence to support the rationale that this would deliver a satisfactory level of monitoring.

Risk

The submitted data is inaccurate and misrepresents actual monitoring activity, performance is not effectively monitored and payment to the contractor is based on unsubstantiated data.

PARKS MANAGEMENT AND GROUNDS MAINTENANCE

APPENDIX A

DETAILED FINDINGS AND ACTION PLAN

<p><u>Recommendation</u></p> <p>Information received from the contractor should be scrutinised and challenged. The department should consider the role of the BSO and if a level of basic checks could be developed at this first stage.</p> <p>All officers involved in the PMF process should be aware of how performance data is sourced and generated to allow scrutiny and challenge. The checking procedures should be included in guidance notes to support the Parks Monitoring function.</p> <p>The joint visits should be formalised, cancelled and rearranged joint inspections to be noted. Contractor solo visits, joint visits and LBB client visits should be isolated and identified.</p> <p>Clarify the contractor client split with regard to monitoring; the implications of a two tier contracted service as the contractor deliver the management of Parks and confirm what assurance LBB officers have that the contractor perform in their management role.</p> <p>Formalise the percentage target for monitoring that is accepted as a satisfactory level for the contractor to deliver.</p>	<p><u>Rating</u></p> <p style="text-align: center;">Priority 2</p>
<p><u>Management Response and Accountable Manager</u></p> <p>The findings of the audit are accepted.</p> <p>A review of the contract monitoring approach is in progress (as set out in the management response to finding 3: Client Monitoring Function); this review will make recommendations about changes to the contract monitoring approach including what data is used and how it is input to reflect performance in the PMF.</p>	<p><u>Agreed timescale</u></p> <p>By 30th November 2022</p>

PARKS MANAGEMENT AND GROUNDS MAINTENANCE

DETAILED FINDINGS AND ACTION PLAN

APPENDIX A

<p>Once this review has been completed and changes have been agreed via the appropriate contractual mechanisms, training will be completed with the Client Monitoring Team and the BSO on roles and responsibilities, including the performance of quality checks on the data submitted with the PMF.</p> <p>Notes on the contract monitoring process will be reflected in the park specific handbook (see management comments on finding 3).</p> <p>Accountable Manager: Assistant Director Environment (Carbon Management and Greenspace).</p>	<p>By 31st December 2022</p> <p>By 31st December 2022</p>
--	---

PARKS MANAGEMENT AND GROUNDS MAINTENANCE

DETAILED FINDINGS AND ACTION PLAN

APPENDIX A

3. Client Monitoring Function**Finding**

Since the realignment, two neighbourhood officers undertake the monitoring function for the Parks contract. The officers download a random selection of sites from the Park's management system to handheld devices to allow the grading and narrative to be recorded on site. We interviewed the client team and generated reports from the Park's case management system to establish levels of monitoring since February 2022. The main issues arising are:-

- The Neighbourhood Manager has set a target of 10% inspections of the 3852 features listed on the Park's case management system. This target has not been formally set out and there is no evidence that this is based on consideration of the level of monitoring that is achievable, meaningful, representative or complementary to the contractor inspections.
- The actual number of client visits between February and May 2022 ranged from 29 to 248. The two neighbourhood officers had completed the site inspections together in these months which would account for the lower than expected numbers but we have been informed that this practice has now ceased.
- The system administrator generates a monthly report of LBB client visits issued to the Neighbourhood Manager but this information is not then used in any performance management reporting.
- The generic Neighbourhood Officers manual was available to the client officers in hard copy but the proposed Parks specific handbook was work in progress and not available for audit review.
- There were no procedures to support the client function for this contract to monitor all aspects of this fully managed service.

Risk

The performance and compliance to the contract is not effectively scrutinised and challenged to ensure delivery of the contracted service at the required standard.

Inefficient use of resources.

PARKS MANAGEMENT AND GROUNDS MAINTENANCE

DETAILED FINDINGS AND ACTION PLAN

APPENDIX A

<p><u>Recommendation</u></p> <p>The Department should formalise the LBB client monitoring role and visits, the purpose, target number and reporting.</p> <p>The target number of visits should be achievable, meaningful and deliver an assurance of the contractor’s performance with regard to grounds maintenance and their management of the service. The purpose of the client function should be clarified and ensure all aspects of the contract are monitored whilst avoiding duplication.</p> <p>With the 6 month realignment review and the new appointment of the Assistant Director it is timely for the Department to evaluate the operational role of the client team, assess what is being delivered effectively, what should be done and how their work can deliver an assurance that the contractor is meeting the assigned tasks of the managed service not just grounds maintenance functions.</p> <p>The Parks specific handbook should include procedures to support the operational role of the neighbourhood officers. These procedures should be owned, dated and a revision date agreed.</p>	<p><u>Rating</u></p> <div style="border: 1px solid black; background-color: red; color: white; padding: 2px; text-align: center; width: fit-content; margin: 10px auto;">Priority 1</div>
<p><u>Management Response and Accountable Manager</u></p> <p>The findings of the audit are accepted.</p> <p><u>Reviewing the Contract Monitoring Arrangements</u></p> <p>The Assistant Director is working with the Parks Manager and the Head of Performance Management and Business Support to review the contract monitoring arrangements. The scope of the review will consider:</p> <ul style="list-style-type: none"> - the appropriateness of the existing arrangements - the effectiveness of the KSOs, particularly in relation to the contractor’s management responsibilities 	<p><u>Agreed timescale</u></p> <p>By 30th November 2022</p>

PARKS MANAGEMENT AND GROUNDS MAINTENANCE

APPENDIX A

DETAILED FINDINGS AND ACTION PLAN

- determining the split of monitoring activity between the client and contractor, and the role of joint inspections
- determining how client monitoring should be conducted and recorded
- Determining how contractor led monitoring activity can be assured
- the way that inspections regimes and monitoring activity is generated
- setting and justifying targets for monitoring activity
- determining how monitoring data is reflected in the Performance Management Framework
- How to make best use of the monitoring resources available to ensure that the contract is being delivered according to the specified standards.

The role of the monitoring team

Following the implementation of the recommendations made by the review of the contract monitoring arrangements, training will be arranged for the contract monitoring team to clarify roles and responsibilities in relation to the new approach.

By 31st December 2022

Park specific handbook

Officers will produce a park specific handbook to support the monitoring activity of the team.

By 31st December 2022.

Accountable Manager: Assistant Director Environment (Carbon Management and Greenspace).

PARKS MANAGEMENT AND GROUNDS MAINTENANCE

DETAILED FINDINGS AND ACTION PLAN

APPENDIX A

4. LBB Asset List held on the Park's case management system**Finding**

The LBB asset list is held on the Park's case management system and is used to generate the random client inspections of park features. The contractor use their own system to generate work plans, sites for monitoring inspections and to run the performance and management reports submitted to SOB and SPB. The main issues arising are that:-

- There is no reconciliation between the Authority's system and the contractor's system.
- The Park's case management system has not been updated since 2017 and there is no evidence to support a decision to cease updating the system.
- Change Control Notices (CCN) agreed at Service Operations Board (SOB) are not communicated to the Park's case management system administrators. Similarly, features identified were as changed/deleted during the contractor's inspections (17 sites for the May 2022 monitoring) but this is not communicated to the Council's IT contractor (system administrators).
- Review of a Park's case management report identified 291 "live" features with "school" in the narrative, but only one school is still a Bromley maintained school.
- A defects report run for the period April 2021 to May 2022 showed no defects later than December 2021. However a monitoring report run for the period February 2022 to May 2022, identified 35 visits graded 2 that would have generated a notification.

The Neighbourhood Manager aims to monitor 10% of LBB features held on the Park's case management system but given the findings listed above this system is neither accurate, complete nor current.

PARKS MANAGEMENT AND GROUNDS MAINTENANCE

APPENDIX A

DETAILED FINDINGS AND ACTION PLAN

<p><u>Risk</u></p> <p>Decisions regarding monitoring and performance are based on inaccurate, out of date information meaning that these may be less effective. The Council may pay for assets that no longer exist.</p>	
<p><u>Recommendation</u></p> <p>The Department should establish if there was a decision not to update their system post 2017, review that decision and agree how the LBB asset list held on this system can be updated.</p> <p>The Department should liaise with system administrators to consider the most resource and cost effective methodology to update the system and align with the contractors system.</p> <p>The Department should include the system administrators to any notifications and CCNs that amend the LBB Asset List.</p> <p>The Department should review the quality of the data held on the Park’s case management system, specifically the features related to schools.</p> <p>The information held on the Park’s case management system should be periodically reconciled to the contractor’s system to verify completeness and accuracy</p> <p>Liaise with the system administrator to resolve the notifications and defects report generated from the Park’s management system.</p>	<p><u>Rating</u></p> <p style="text-align: center;">Priority 2</p>
<p><u>Management Response and Accountable Manager</u></p> <p>The findings of the audit are accepted.</p> <p>The department will work with the systems administrators and the Council’s IT contractor to try and resolve these issues.</p>	<p><u>Agreed timescale</u></p>

PARKS MANAGEMENT AND GROUNDS MAINTENANCE

DETAILED FINDINGS AND ACTION PLAN

APPENDIX A

<p>Officers will review the accuracy of the asset data held on the system and ensure it is updated to reflect the changes made since 2017.</p> <p>A protocol for the updating of the asset list will be agreed with responsibilities clearly assigned to ensure that the data is maintained and kept updated.</p> <p>Investigations into the most cost-effective way to reconcile the data held to the data held in the contractor's system will be undertaken with any resulting action being proposed to the relevant decision maker under the council's corporate governance arrangements.</p> <p>Accountable Manager: Assistant Director Environment (Carbon Management and Greenspace).</p>	<p>By 31st March 2023</p> <p>By 30th November 2022</p> <p>By 31st March 2023</p>
--	---

PARKS MANAGEMENT AND GROUNDS MAINTENANCE

DETAILED FINDINGS AND ACTION PLAN

APPENDIX A

5. SOB Minutes and Action Log

Finding

The action log is presented and discussed at the monthly SOB meetings. Our testing has raised the following issues:-

- As at July 2022 SOB there were 30 open action points, the first having been open since December 2020.
- The action log is well structured with assigned responsibility and target dates but the commentary is a monthly update and there is no apparent escalation process.
- The log is a lengthy document with the monthly update added for each meeting referring to emails or other meetings but no link to those documents.
- The action ID is not a unique number, for the realignment action (ID 12), it was closed in June and ID 12 reassigned to another action point in July.
- For our selected action point, referring to staff realignment, the action was recorded as *“a CCN may be required if quantity and type of inspections are changed”*. This did not specify that the contractor was required to update their system to reflect realignment and the reduction of neighbourhood officers assigned to the Borough wards. The commentary did not then refer to CCN.
- This action point was closed in June 2022 when the Neighbourhood Manager stated, *“there are sufficient number of inspections coupled with joint inspections”*. It is not clear on what basis this decision was reached.

Risk

Identified actions are not tracked and completed within the target time frame, adversely impacting on the service or at a cost to the Authority.

PARKS MANAGEMENT AND GROUNDS MAINTENANCE

DETAILED FINDINGS AND ACTION PLAN

APPENDIX A

<p><u>Recommendation</u></p> <p>The action log should consist of agreed actions for either the client or contractor to investigate, progress or resolve. Any actions that exceed their target time should be escalated. There should be a “master” log of all actions raised during a financial year allocated a unique ID number for tracking purposes. The lengthy commentary could be retained on a word document and a link inserted to the log discussed at SOB All e-mails or meeting notes referred to in the commentary should be available in a shared area, sorted by action point ID number. The action must meet all issues raised in the original enquiry before it can be closed. Business Support record and issue the SOB and SPB minutes but the content, completeness and accuracy of the information held is the responsibility of the contract owner.</p>	<p><u>Rating</u></p> <p style="text-align: center;">Priority 2</p>
<p><u>Management Response and Accountable Manager</u></p> <p><u>Master Action Log:</u> This recommendation is in progress. The Business Support team have started to create an excel version of the SOB action log, which will be saved on the Service Provider collaboration SharePoint site. This will ensure the actions have a unique number. This log will capture all open and closed actions. The action log will no longer be contained in a word document at the end of the minutes, instead it will be on an excel document.</p> <p><u>Individual Actions containing correspondence in a folder:</u> This recommendation is in progress. The contract manager will ensure link to folder is sent to Business Support and it is understood that the contract manager is responsible for updating the contents within the folder.</p>	<p><u>Agreed timescale</u></p> <p>By 30th November 2022</p> <p>To be implemented immediately.</p>

PARKS MANAGEMENT AND GROUNDS MAINTENANCE

APPENDIX A

DETAILED FINDINGS AND ACTION PLAN

<p><u>Escalation Process on the Action Log:</u> This recommendation is in progress. An escalation column will be added to the action log. This will ensure owners are responsible for their actions and any actions which are open can be escalated. The proposed escalation procedure will mirror the contractual decision-making levels:</p> <ul style="list-style-type: none"> - Actions open for 3 months to be escalated to the Assistant Director (council) and Contract Director (contractor’s Operations Director) - Actions open for 6 months or more to be escalated to the Director of Environment and Public Protection (council) and Regional Director (Contractor’s Managing Director). <p><u>Review of Action Log:</u> The contract owner (Assistant Director) and contract manager (Parks Manager) will review the action log prior to the Service Operations Board monthly to ensure accountability and track progress on any open actions from the previous SOB.</p> <p>Accountable Managers: Parks Manager and Head of Performance Management and Business Support</p>	<p>By 30th November 2022</p> <p>To be implemented immediately.</p>
---	---

OPINION DEFINITIONS

Assurance Level

Assurance Level	Definition
Substantial Assurance	There is a sound system of control in place to achieve the service or system objectives. Risks are being managed effectively and any issues identified are minor in nature.
Reasonable Assurance	There is generally a sound system of control in place but there are weaknesses which put some of the service or system objectives at risk. Management attention is required.
Limited Assurance	There are significant control weaknesses which put the service or system objectives at risk. If unresolved these may result in error, abuse, loss or reputational damage and therefore require urgent management attention.
No Assurance	There are major weaknesses in the control environment. The service or system is exposed to the risk of significant error, abuse, loss or reputational damage. Immediate action must be taken by management to resolve the issues identified.

Recommendation ratings

Risk rating	Definition
Priority 1	A high priority finding which indicates a fundamental weakness or failure in control which could lead to service or system objectives not being achieved. The Council is exposed to significant risk and management should address the recommendation urgently.
Priority 2	A medium priority finding which indicates a weakness in control that could lead to service or system objectives not being achieved. Timely management action is required to address the recommendation and mitigate the risk.
Priority 3	A low priority finding which has identified that the efficiency or effectiveness of the control environment could be improved. Management action is suggested to enhance existing controls.