

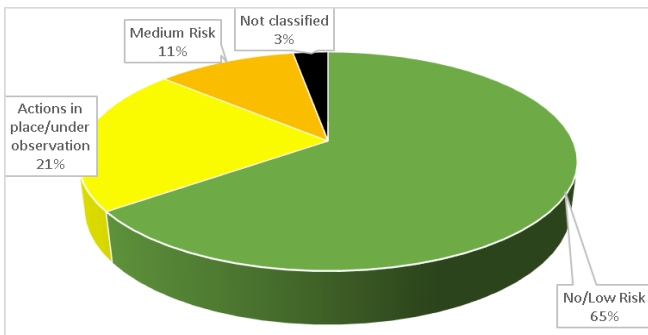






## ASSURANCE MAPPING EVIDENCE

## Performance Management Assurance from KLOEs

Compliance with Planning & Performance Management Framework  
 Effective performance management  
 Use of benchmarking  
 Progress of transformation programme

Target performance levels to deliver Council Plan  
 Accountability for performance  
 Actual performance levels achieved


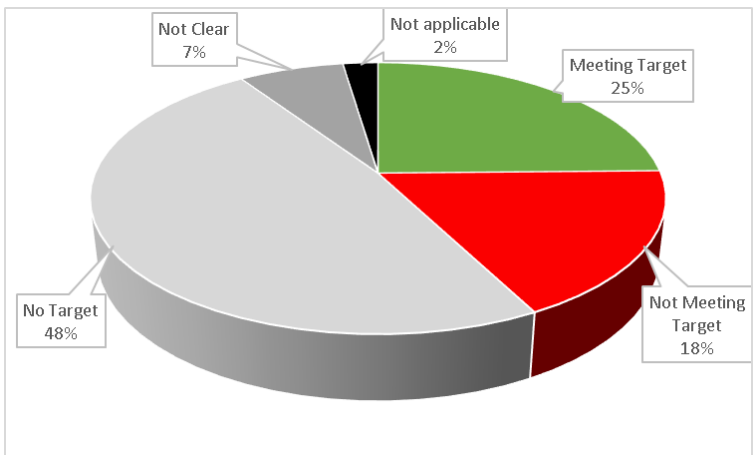
1 <sup>st</sup> Line	2 <sup>nd</sup> Line	3 <sup>rd</sup> Line																		
<div><div></div><div><b>Positive assurance</b> Planning &amp; Performance Management Framework was in operation and complied with in 2018/19</div></div> <div><p>Corporate Directors’ Annual Assurance Statements</p><p>➤ Performance management &amp; benchmarking processes</p></div> <table><tr><th>Dept</th><th>Assurance Level</th></tr><tr><td>ASCPH</td><td>Substantial</td></tr><tr><td>C&amp;F</td><td>Substantial</td></tr><tr><td>Place</td><td>Reasonable</td></tr><tr><td>Chief Exec’s</td><td>Substantial</td></tr></table> <div><p>➤ Stakeholder engagement to</p></div>	Dept	Assurance Level	ASCPH	Substantial	C&F	Substantial	Place	Reasonable	Chief Exec’s	Substantial	<div><div></div><div><b>Positive assurance</b> Monthly report to Corporate Leadership Team on 37 key Council-wide service and strategic performance measures</div></div> <div></div> <div><p>Quarterly reporting of Children’s &amp; Families Department core data sets to service committee</p><table><tr><th>Better than Benchmark</th><th>Worse than Benchmark</th><th>Neutral compared to benchmark</th><th>Not benchmarked</th></tr><tr><td>19</td><td>10</td><td>3</td><td>20</td></tr></table></div> <div><p>Use of benchmarking to drive improvement:</p><p>➤ ASCPH department using a report (Feb 2019) to its Transformation Team on priority initiatives where CIPFA comparative councils are doing well - to be used as a basis for contacting and learning from those councils</p></div>	Better than Benchmark	Worse than Benchmark	Neutral compared to benchmark	Not benchmarked	19	10	3	20	<div><div></div><div><b>No recent assurance available</b> Most recent Internal Audit Report on performance management: May 2016:</div></div> <div><div></div><div></div><div></div><div>REASONABLE ASSURANCE</div></div>
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	<p>Department core data sets to service committees:</p> <table><tr><th colspan="3">ASCPH</th><th colspan="3">Place</th></tr><tr><th>Meeting Target</th><th>Not Meeting Target</th><th>Target Not set</th><th>Meeting Target</th><th>Not Meeting Target</th><th>Target Not set</th></tr><tr><td>8</td><td>10</td><td>1</td><td>10</td><td>9</td><td>13</td></tr></table> <p>➤ Scope to make improved use of benchmarking tools as part of routine, corporate performance reporting</p> <p> <b>Evidence showing no or limited assurance</b></p> <p>➤ Quarterly reporting of Chief Executive’s Department core data set to service committees:</p> <ul style="list-style-type: none"><li>- data not consolidated in one place - reported to different committees</li><li>- department transitioned from former Resources Department in 2018/19 - first strategy for new department was being finalised for implementation in 2019/20 and will incorporate a new operating model.</li></ul> <p>➤ PIP Team reports on data quality but no assurance on how they are used by the business</p> <p>e.g. for Mosaic (Adult Social Care records system) a General Data Quality report identified 4,785 issues (e.g. missing or incompatible fields). Greater priority is to be given to these issues in 2019/20.</p>	ASCPH			Place			Meeting Target	Not Meeting Target	Target Not set	Meeting Target	Not Meeting Target	Target Not set	8	10	1	10	9	13	
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**ASSURANCE MAPPING EVIDENCE**



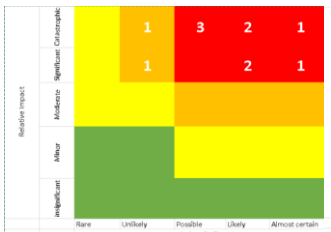

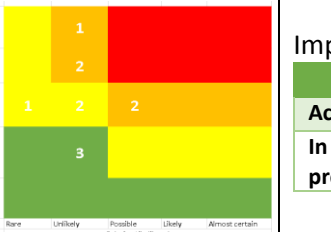





<b>Performance Management Assurance from KLOEs</b> Compliance with Planning & Performance Management Framework Effective performance management Use of benchmarking Progress of transformation programme			Target performance levels to deliver Council Plan Accountability for performance Actual performance levels achieved
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<ul style="list-style-type: none"> <li>• Refreshed Planning &amp; Performance Management Framework</li> <li>• Simplified service planning template</li> </ul>	<ul style="list-style-type: none"> <li>• Implementation of a hierarchy approach to performance measures to clarify progress reporting against the Council Plan</li> <li>• Revised arrangements for quarterly reporting of progress against the Chief Executive's Department strategy</li> <li>• Revised arrangements for monthly performance board reporting in the Place and Chief Executive's Departments</li> <li>• Co-ordinate CIPFA benchmarking reports and consider its use within the performance management framework, along with other benchmarking tools (eg CFO Insights)</li> <li>• Greater priority to be given to addressing data quality issues in Mosaic</li> </ul>	<ul style="list-style-type: none"> <li>• Internal audit of service planning &amp; performance management</li> </ul>	

## ASSURANCE MAPPING EVIDENCE

## Risk Management Assurance from KLOEs

Risk management strategy & framework  
Established risk appetite  
Risk mitigation actions carried out  
Exposure to significant risks is minimised  
Prompt actions taken where risks materialise

National, regional and local horizon scanning  
Risk registers maintained  
Risk management informs key decision-making  
Focus on high priority risks

1 <sup>st</sup> Line	2 <sup>nd</sup> Line	3 <sup>rd</sup> Line									
 <p><b>Positive assurance</b></p> <ul style="list-style-type: none"> <li>➤ Risk Management Framework was in operation and complied with in 2018/19</li> <li>☑ Risk Management Strategy &amp; Framework approved by Governance &amp; Ethics Committee (March 2018)</li> <li>☑ Risk Management Policy approved by Policy Committee (May 2018)</li> <li>➤ Risk, Safety &amp; Emergency Management Groups (RSEMGs) in operation</li> <li>➤ Appropriate insurance cover in place during 2018/19</li> <li>➤ Corporate Risk Team active in responding to significant incidents</li> </ul>	 <p><b>Positive assurance</b></p> <ul style="list-style-type: none"> <li>➤ Risk, Safety and Emergency Management Board (RSEMB) met quarterly and covered key risk issues</li> <li>➤ Corporate risk register maintained up to date for 11 key risks– latest position on inherent, current and residual risk shows demonstrates active management</li> </ul> <div style="display: flex; justify-content: space-around; margin-top: 10px;"> <div style="text-align: center;"> <p>Inherent</p>  </div> <div style="text-align: center;"> <p>Current</p>  </div> <div style="text-align: center;"> <p>Residual</p>  </div> </div> <ul style="list-style-type: none"> <li>➤ Regular updates to Corporate Leadership Team on the work of RSEMB</li> <li>➤ 6-monthly updates on risk management to Governance &amp; Ethics Committee</li> <li>➤ Active participation in the Local Resilience Forum for Nottinghamshire – 57</li> </ul>	 <p><b>Positive assurance</b></p> <ul style="list-style-type: none"> <li>➤ Internal audit review of risk management (Sep 2017)</li> </ul> <div style="display: flex; align-items: center; margin-top: 10px;">   <p style="margin-left: 10px;">REASONABLE ASSURANCE</p> </div> <div style="margin-top: 10px;"> <p>Implementation of agreed actions:</p> <table border="1"> <thead> <tr> <th></th><th>Priority 1</th><th>Priority 2</th></tr> </thead> <tbody> <tr> <td>Actioned</td><td>2</td><td>2</td></tr> <tr> <td>In progress</td><td>-</td><td>3</td></tr> </tbody> </table> </div> <ul style="list-style-type: none"> <li>➤ Internal audit review of Health &amp; Safety (May 2018)</li> </ul> <div style="display: flex; align-items: center; margin-top: 10px;">   <p style="margin-left: 10px;">REASONABLE ASSURANCE</p> </div>		Priority 1	Priority 2	Actioned	2	2	In progress	-	3
	Priority 1	Priority 2									
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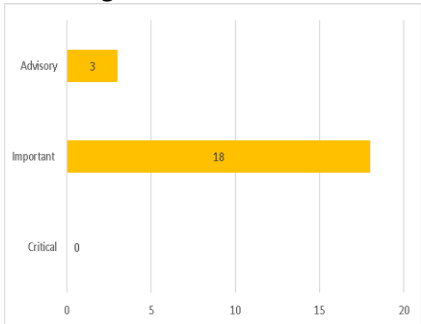

## Risk Management Assurance from KLOEs

Risk management strategy & framework  
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 Risk mitigation actions carried out  
 Exposure to significant risks is minimised  
 Prompt actions taken where risks materialise




National, regional and local horizon scanning  
 Risk registers maintained  
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 Focus on high priority risks

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<p>Corporate Directors' Annual Assurance Statements</p> <p>➤ Corporate risk register mitigations carried out</p> <table><tr><th>Dept</th><th>Assurance Level</th></tr><tr><td>ASCPH</td><td>Substantial</td></tr><tr><td>C&amp;F</td><td>Substantial</td></tr><tr><td>Place</td><td>Substantial</td></tr><tr><td>Chief Exec's</td><td>Substantial</td></tr></table>	Dept	Assurance Level	ASCPH	Substantial	C&F	Substantial	Place	Substantial	Chief Exec's	Substantial	<p>risks managed, with the following risk ratings:</p> <table><tr><th>Risk Rating</th><th>Count</th></tr><tr><td>Low</td><td>17</td></tr><tr><td>Medium</td><td>30</td></tr><tr><td>High</td><td>7</td></tr><tr><td>Very High</td><td>3</td></tr></table> <p>➤ Internal Health &amp; Safety inspections</p> <p>In 2018/19 internal audit inspections were carried out at 12 Council sites and 80 schools. These identified 29 'Major Nonconformities', and follow-up activity has confirmed that corrective actions for 21 of these have already been implemented.</p> <p>➤ Annual Review of Health &amp; Safety report to Policy Committee – due May</p>	Risk Rating	Count	Low	17	Medium	30	High	7	Very High	3	<table><tr><th></th><th>Priority 1</th><th>Priority 2</th></tr><tr><td>Actioned</td><td></td><td>3</td></tr><tr><td>In progress</td><td>3</td><td>1</td></tr></table> <p>➤ External health &amp; safety reviews by BSI on 6 aspects of H&amp;S</p> <table><tr><th>Category</th><th>Count</th></tr><tr><td>Major</td><td>1</td></tr><tr><td>Minor</td><td>7</td></tr><tr><td>Opportunity for Improvement</td><td>7</td></tr></table> <p>➤ Care Quality Commission report on Start Service in Broxtowe/ Gedling/ Rushcliffe (Dec 2018)</p> <p>✔ 'Good' rating</p> <p>➤ Periodic review by Council's</p>		Priority 1	Priority 2	Actioned		3	In progress	3	1	Category	Count	Major	1	Minor	7	Opportunity for Improvement	7
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ASSURANCE MAPPING EVIDENCE

Risk Management Assurance from KLOEs		
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1 <sup>st</sup> Line	2 <sup>nd</sup> Line	3 <sup>rd</sup> Line
	2019  <div>  <b>Evidence showing no or limited assurance</b> </div> <ul style="list-style-type: none"> <li>➤ No established procedure to determine the Council's corporate risk appetite</li> </ul>	insurer 7 property reviews in 2018 with following issues identified:  <p>Actions are assigned timescales for implementation.</p> <ul style="list-style-type: none"> <li>➤ Motor Fleet Risk Audit Report 2018/19</li> <li><input checked="" type="checkbox"/> Overall standard of general fleet management rating: 'Very Good'</li> </ul> <div>  <b>Evidence showing actions in progress to address</b> </div>

## ASSURANCE MAPPING EVIDENCE

Risk Management Assurance from KLOEs		
<p>Risk management strategy &amp; framework</p> <p>Established risk appetite</p> <p>Risk mitigation actions carried out</p> <p>Exposure to significant risks is minimised</p> <p>Prompt actions taken where risks materialise</p> <p>National, regional and local horizon scanning</p> <p>Risk registers maintained</p> <p>Risk management informs key decision-making</p> <p>Focus on high priority risks</p>		
1 <sup>st</sup> Line	2 <sup>nd</sup> Line	3 <sup>rd</sup> Line
		<p><b>recent concerns</b></p> <p>➤ Internal audit review of vacant property management (Mar 2018)</p> <p> Limited assurance</p> <p></p> <p>  </p> <p>Progress with implementation of the agreed recommendations (8 Priority 1 &amp; 7 Priority 2) is being monitored by the Governance &amp; Ethics Committee.</p>
Developments in 2019/20:		
	<ul style="list-style-type: none"> <li>Development of an approach to establishing the Council's risk appetite</li> </ul>	<ul style="list-style-type: none"> <li>Governance &amp; Ethics Committee will receive a further progress report on vacant property management in July 2019</li> </ul>

## ASSURANCE MAPPING EVIDENCE

### Financial Management Assurance from KLOEs – Budgetary Control

Congruent plans  
Corrective actions  
In-year forecasting  
Overspending minimised

Effective monitoring & reporting  
Budget pressures  
Income stream maximisation  
Underspending redirected to pressures

1 <sup>st</sup> Line	2 <sup>nd</sup> Line	3 <sup>rd</sup> Line										
<div><div><div><div><div></div><div></div></div><div></div></div><div></div></div><div><b>Positive assurance</b> Corporate Directors' Annual Assurance Statements</div><div>➤ Budgetary control processes carried out</div><div><table><tr><th>Dept</th><th>Assurance Level</th></tr><tr><td>ASCPH</td><td>Substantial</td></tr><tr><td>C&amp;F</td><td>Substantial</td></tr><tr><td>Place</td><td>Substantial</td></tr><tr><td>Chief Exec's</td><td>Substantial</td></tr></table></div></div>	Dept	Assurance Level	ASCPH	Substantial	C&F	Substantial	Place	Substantial	Chief Exec's	Substantial	<div><div><div><div><div></div><div></div></div><div></div></div><div></div></div><div><b>Positive assurance</b></div><div>➤ Close in-year budget monitoring and reporting – monthly financial monitoring report to the Finance &amp; Major Contracts Management Committee</div><div>➤ Balanced budget agreed for 2019/20: The Council is raising £344.1m in 2019/20 from Council Tax. The Government is providing £117.6m from local government grants</div><div><div><div><div><div><b>Where the money comes from</b></div><div></div></div></div><div><div><div><div><b>How the money is spent</b></div><div></div></div></div></div></div><div>➤ Compliance with forecasting system - % budget lines approved without intervention</div></div></div>	<div><div><div><div><div></div><div></div></div><div></div></div><div></div></div><div><b>Positive assurance</b></div><div>➤ Internal audit of budgetary control and forecasting (Feb 2018)</div><div><div><div><div></div><div></div><div></div><div></div></div><div>SUBSTANTIAL ASSURANCE</div></div></div></div>
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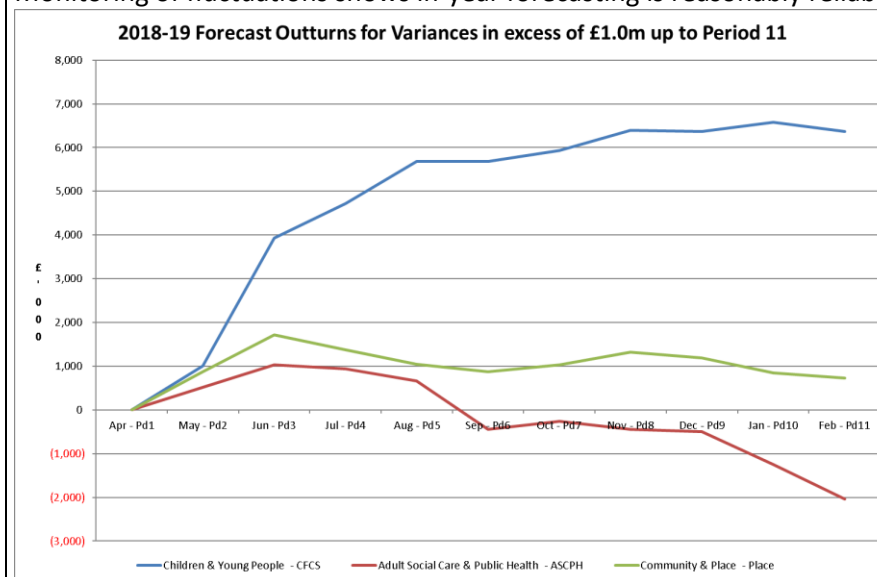
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1<sup>st</sup> Line2<sup>nd</sup> Line3<sup>rd</sup> Line

Monitoring of fluctuations shows in-year forecasting is reasonably reliable




## ASSURANCE MAPPING EVIDENCE

## Financial Management Assurance from KLOEs – Budgetary Control

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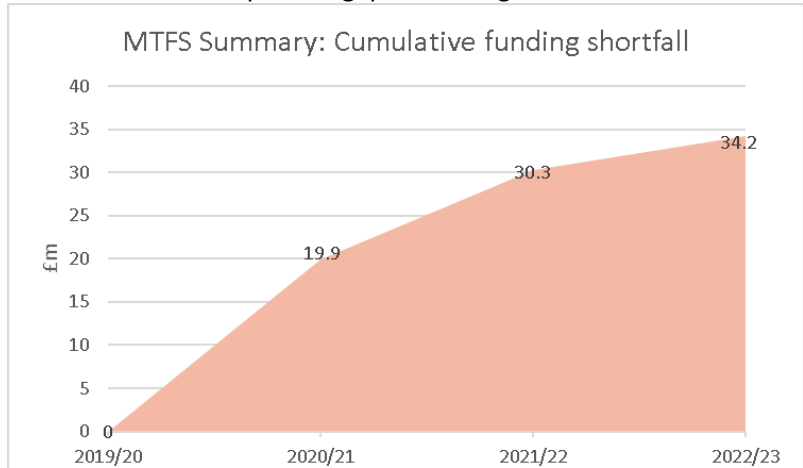
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	<div><div></div><div><b>Evidence showing current level of budget challenge</b></div></div> <div>➤ Period 11 2018/19: Summary Revenue Position</div> <table><thead><tr><th>Forecast Variance as at Period 10 £'000</th><th>Committee</th><th>Annual Budget £'000</th><th>Actual to Period 11 £'000</th><th>Year-End Forecast £'000</th><th>Latest Forecast Variance £'000</th></tr></thead><tbody><tr><td>5,682</td><td>Net County Council Budget Requirement</td><td>481,230</td><td>431,270</td><td>486,756</td><td></td></tr></tbody></table> <div>➤ Detailed focus on the most volatile budgets– reactive and demand led budgets</div> <table><thead><tr><th>Previous forecast Variance £ 000</th><th>Change in forecast £ 000</th><th>Department</th><th>Annual Budget £ 000</th><th>Actual to Period 11 £ 000</th><th>Year-End Forecast £ 000</th><th>Latest Forecast Variance £ 000</th></tr></thead><tbody><tr><td colspan="7">C&amp;YP Committee</td></tr><tr><td>6,689</td><td>72</td><td>Total "Volatile Budgets"</td><td>37,416</td><td>37,212</td><td>44,177</td><td>6,761</td></tr><tr><td>(112)</td><td>(283)</td><td>All Other Budgets</td><td>83,973</td><td>76,224</td><td>83,578</td><td>(395)</td></tr><tr><td>6,577</td><td>(211)</td><td>Forecast prior to use of reserves</td><td>121,389</td><td>113,436</td><td>127,755</td><td>6,366</td></tr><tr><td colspan="7">ASC&amp;PH Committee</td></tr><tr><td>461</td><td>(831)</td><td>Total "Volatile Budgets"</td><td>174,038</td><td>151,681</td><td>173,668</td><td>(370)</td></tr><tr><td>(1,709)</td><td>(337)</td><td>All Other Budgets</td><td>28,828</td><td>22,481</td><td>27,163</td><td>(1,665)</td></tr><tr><td>(1,248)</td><td>(1,168)</td><td>Overall Forecast prior to use of reserves</td><td>202,866</td><td>174,162</td><td>200,831</td><td>(2,035)</td></tr></tbody></table>	Forecast Variance as at Period 10 £'000	Committee	Annual Budget £'000	Actual to Period 11 £'000	Year-End Forecast £'000	Latest Forecast Variance £'000	5,682	Net County Council Budget Requirement	481,230	431,270	486,756		Previous forecast Variance £ 000	Change in forecast £ 000	Department	Annual Budget £ 000	Actual to Period 11 £ 000	Year-End Forecast £ 000	Latest Forecast Variance £ 000	C&YP Committee							6,689	72	Total "Volatile Budgets"	37,416	37,212	44,177	6,761	(112)	(283)	All Other Budgets	83,973	76,224	83,578	(395)	6,577	(211)	Forecast prior to use of reserves	121,389	113,436	127,755	6,366	ASC&PH Committee							461	(831)	Total "Volatile Budgets"	174,038	151,681	173,668	(370)	(1,709)	(337)	All Other Budgets	28,828	22,481	27,163	(1,665)	(1,248)	(1,168)	Overall Forecast prior to use of reserves	202,866	174,162	200,831	(2,035)	
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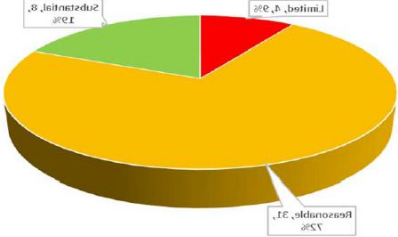
## Financial Management Assurance from KLOEs – Budgetary Control

Congruent plans  
Corrective actions  
In-year forecasting  
Overspending minimised

Effective monitoring & reporting  
Budget pressures  
Income stream maximisation  
Underspending redirected to pressures

1 <sup>st</sup> Line	2 <sup>nd</sup> Line	3 <sup>rd</sup> Line																				
	<div>➤ Period 11 2018/19: Summary Capital Programme Position – projected slippage</div> <table><tr><th>Committee</th><th>Revised Capital Programme £'000</th><th>Actual Expenditure to Period 11 £'000</th><th>Forecast Outturn £'000</th><th>Expected Variance £'000</th></tr><tr><td>Total</td><td></td><td>97,675</td><td>66,152</td><td></td></tr></table> <div>➤ MTFS – latest report on gap in funding</div> <div><p>MTFS Summary: Cumulative funding shortfall</p><table><thead><tr><th>Year</th><th>£m</th></tr></thead><tbody><tr><td>2019/20</td><td>0</td></tr><tr><td>2020/21</td><td>19.9</td></tr><tr><td>2021/22</td><td>30.3</td></tr><tr><td>2022/23</td><td>34.2</td></tr></tbody></table></div>	Committee	Revised Capital Programme £'000	Actual Expenditure to Period 11 £'000	Forecast Outturn £'000	Expected Variance £'000	Total		97,675	66,152		Year	£m	2019/20	0	2020/21	19.9	2021/22	30.3	2022/23	34.2	
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Developments in 2019/20:																						
		<ul style="list-style-type: none"><li>Internal audit currently in progress covering budget forecasting at a more detailed level in the authority</li></ul>																				

## ASSURANCE MAPPING EVIDENCE

Financial Management Assurance from KLOEs – Financial Compliance												
Compliance with budget holder duties		Financial Regulations compliance										
1 <sup>st</sup> Line	2 <sup>nd</sup> Line	3 <sup>rd</sup> Line										
<div></div> <div><b>Positive assurance</b></div> <div>Corporate Directors' Annual Assurance Statements</div> <div>➤ Compliance with Financial Regulations</div> <div><table><tr><th>Dept</th><th>Assurance Level</th></tr><tr><td>ASCPH</td><td>Substantial</td></tr><tr><td>C&amp;F</td><td>Substantial</td></tr><tr><td>Place</td><td>Substantial</td></tr><tr><td>Chief Exec's</td><td>Substantial</td></tr></table></div>	Dept	Assurance Level	ASCPH	Substantial	C&F	Substantial	Place	Substantial	Chief Exec's	Substantial	<div></div> <div><b>Positive assurance</b></div> <div>➤ The Chief Executive's Department is comprised of a range of professional staff delivering routine and ad hoc advice to other managers and Councillors. An important focus of this input is to assist the organisation in complying with internal and statutory regulations.</div> <div>➤ Financial, constitutional and HR-related comments are provided for all committee reports as a matter of routine.</div> <div>➤ Financial Control Statement - reported monthly within the Chief Executive's Department, to provide a focus on a range of compliance issues. The latest evidence available from the period 11 report is summarised as follows:</div> <div><div>✓ <u>Effective use of accounting procedures</u></div><div><div>- Control applied over accounting code maintenance</div><div>- % budget lines &lt;£1,000 – 27%</div><div>- % virement lines &lt;£1,000 – 24%</div><div>- % journal transfer values posted to direct pay codes – 0.17% of debit values &amp; 0.14% of credit values</div><div>- % journal transfer lines &lt;£100 – 63% </div></div><div>✓ <u>Compliance with budget forecasting procedure</u></div><div><div>- High level of compliance – as detailed above under 'Budgetary Control'</div></div><div>✓ <u>Reconciliation of bank and holding accounts</u></div><div><div>- All reconciliations up to date</div></div><div>✓ <u>Monitoring of accounts payable indicators</u></div><div><div>- 95% paid within terms</div></div></div>	<div></div> <div><b>Positive assurance</b></div> <div>➤ Chief Internal Auditor (Group Manager – Assurance) provides a rolling 12-month opinion of the adequacy of the Council's system of internal control, governance and risk. The latest opinion was provided to the Governance &amp; Ethics Committee in March 2019.</div> <div></div> <div><b>'...a satisfactory level of internal control continues to be in operation in the Council.'</b></div>
Dept	Assurance Level											
ASCPH	Substantial											
C&F	Substantial											
Place	Substantial											
Chief Exec's	Substantial											

**ASSURANCE MAPPING EVIDENCE**

Financial Management Assurance from KLOEs – Financial Compliance		
Compliance with budget holder duties		Financial Regulations compliance
1 <sup>st</sup> Line	2 <sup>nd</sup> Line	3 <sup>rd</sup> Line
	<ul style="list-style-type: none"> <li>- Low number and value of open invoices and invoices entered over 30 days</li> <li>✓ <u>Monitoring of sales ledger debt</u></li> <li>- % of total outstanding debt over 6 months old (by value) – 23%</li> <li>✓ <u>Bad and doubtful debts monitoring</u></li> <li>- The number and value of write-offs is not excessive</li> <li>✓ <u>Payroll monitoring</u></li> <li>- Total value of net pay – regular monthly pattern</li> <li>- Low number and value of net pay advances</li> <li>✓ <u>Payovers monitoring</u></li> <li>- Statutory payovers (tax, national insurance, statutory maternity pay, etc) are up to date</li> <li>✓ <u>VAT issues</u></li> <li>- No significant issues have arisen</li> <li>✓ <u>Capital issues</u></li> <li>- No significant issues have arisen</li> </ul>	
<b>Developments in 2019/20:</b>		
	<ul style="list-style-type: none"> <li>• Consider options to reduce the number of journals for transfers under £100, to maximise efficiency</li> </ul>	

ASSURANCE MAPPING EVIDENCE

Financial Management Assurance from KLOEs – Financial Prudence

Treasury management framework  
Finance charges minimised

Investment strategy  
Returns on investments

1<sup>st</sup> Line



**Positive assurance**

1<sup>st</sup> Line staff provide assurance that the Council's Treasury Management Framework and Investment Strategy is applied on a daily basis

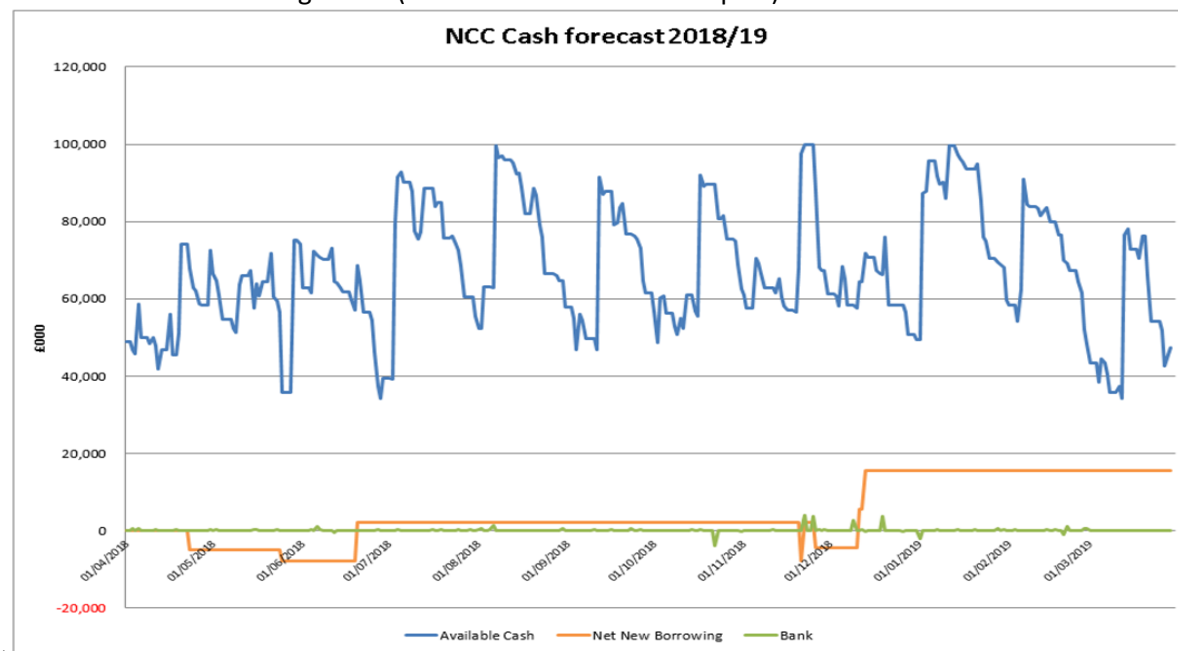
2<sup>nd</sup> Line



**Positive assurance**

- Strong compliance with the Council's Treasury Management Strategy, as reported to the Finance & Major Contracts Monitoring Committee each month.

Effective cashflow management (March 2019 Committee report):



➤ Prudent investment activity – outstanding investment balances totalled £54m at the start

3<sup>rd</sup> Line



**Positive assurance**

- Internal audit of treasury management (Oct 2018)



REASONABLE ASSURANCE

Priority level	Number of Recommendations
Priority 1	1
Priority 2	5

## ASSURANCE MAPPING EVIDENCE

## Financial Management Assurance from KLOEs – Financial Prudence

Treasury management framework  
Finance charges minimised

Investment strategy  
Returns on investments

1<sup>st</sup> Line2<sup>nd</sup> Line3<sup>rd</sup> Line

of the year and approximately £63m at the month-end.

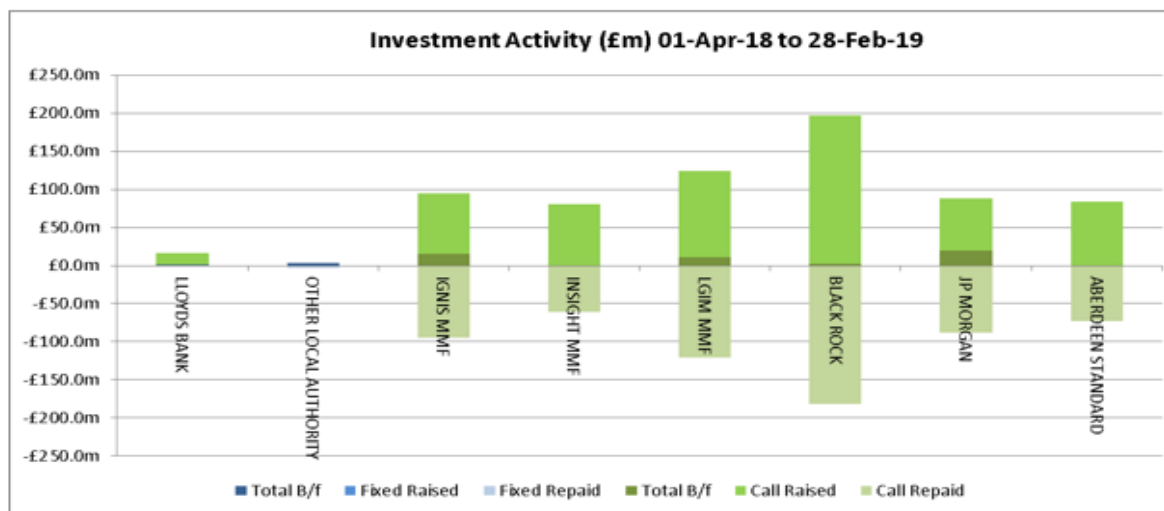


Table 2: Returns on Investments	Balance	Investment Return
	£m	%
Fixed Term Investments – LAMS	2.0	2.89
Fixed Term Investments - Other	0.0	0.00
Money Market Funds	61.6	0.67
<b>Total</b>	<b>63.6</b>	<b>0.67</b>

Over the same period the average 7 day LIBID was 0.56%

➤ Borrowing managed within the limits of the prudential code (Report to County Council Dec 2018)

ASSURANCE MAPPING EVIDENCE

## Financial Management Assurance from KLOEs – Financial Prudence

Treasury management framework  
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Returns on investments

1 <sup>st</sup> Line	2 <sup>nd</sup> Line	3 <sup>rd</sup> Line
	<p>– Treasury Management Mid-Year Report)</p> <p><b>Borrowing Limits 2018/19</b></p> <p>£m</p> <p>Apr May Jun Jul Aug Sep</p> <p>— Authorised Limit    - - - Operational Boundary    ..... Actual Borrowing</p>	
	Additional 3rd Line Assurance	

## ASSURANCE MAPPING EVIDENCE

## Financial Management Assurance from KLOEs – Financial Prudence

Treasury management framework  
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1<sup>st</sup> Line

2<sup>nd</sup> Line

3<sup>rd</sup> Line

Mixed assurance

CIPFA\ Financial Resilience Index

Tier Group

☒ UPPER

☐ LOWER

Authority

Nottinghamshire

Methodology

Ranked

Comparator Group

County Councils

Year

2017-18

EXPORT

Results Breakdown

Indicators of Financial Stress

← Higher risk

Lower risk →

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ASSURANCE MAPPING EVIDENCE

Financial Management Assurance from KLOEs – Financial Prudence		
Treasury management framework Finance charges minimised		Investment strategy Returns on investments
1 <sup>st</sup> Line	2 <sup>nd</sup> Line	3 <sup>rd</sup> Line
Developments in 2019/20:		
		<ul style="list-style-type: none"> <li>Internal Audit of financial resilience is in progress at the turn of the year</li> </ul>

## ASSURANCE MAPPING EVIDENCE

## Financial Management Assurance from KLOEs – Value for Money

Service provision review  
Options for change  
Transformation programme delivering

Use of benchmarking  
Value for money achieved

1<sup>st</sup> Line**Positive assurance**

Corporate Directors' Annual Assurance Statements

- Ongoing review of services and use of benchmarking

Dept	Assurance Level
ASCPH	Substantial
C&F	Substantial
Place	Reasonable
Chief Exec's	Substantial

- Partnerships and collaborations to aid VFM

Dept	Assurance Level
ASCPH	Substantial
C&F	Substantial
Place	Substantial
Chief Exec's	Substantial

2<sup>nd</sup> Line**Mixed assurance**

ECLT reports – Feb set on performance, finance and transformation progress

CLT Performance Dashboard		
Dept	Summary Feb 2019	Budget forecast Feb 2019
	% measures on track	£m overspend / £m underspend
ASCPP	50%	6.5
C&F	69%	-0.8
Place	86%	-1.25
CEX	55%	-0.8
Total	65%	3.65

Progress with high governance transformation projects – as at Feb 2019

3<sup>rd</sup> Line**Positive assurance**

- External audit opinion - annual letter 2017/18

**Value for Money conclusion**

Unqualified conclusion:- the Authority had appropriate arrangements for securing economy, efficiency and effectiveness in the use of its resources

**Value for Money risk are****Medium Term Financial Planning –**

The Authority continues to face similar financial pressures and uncertainties to those experienced by others in the local government sector.

**IMPOWER INDEX**

Drawing on 30 publicly available datasets, the iNDEX ranks 150 councils using 49 outcome indicators.

**Top 10 most improved councils**

Authority	Overall 2018 ranking	
	2018	2017
Nottinghamshire	22	54

ASSURANCE MAPPING EVIDENCE

Financial Management Assurance from KLOEs – Value for Money		
Service provision review Options for change Transformation programme delivering		Use of benchmarking Value for money achieved
1 <sup>st</sup> Line	2 <sup>nd</sup> Line	3 <sup>rd</sup> Line
Developments in 2019/20:		
	<ul style="list-style-type: none"> <li>Implementation of co-ordinated monthly business reporting to Extended Corporate Leadership Team, providing an integrated view of finance, performance and transformation in each department.</li> </ul>	