

8 December 2020

Committee	Audit and Governance Committee
Date	Wednesday, 16 December 2020
Time of Meeting	2:00 pm

This is a remote meeting in accordance with the Local Authorities and Police and Crime Panels (Coronavirus) (Flexibility of Local Authority and Police and Crime Panel Meetings) (England and Wales) Regulations 2020.

Members of the public will be able to view this meeting whilst it is in session by clicking on the link that will be available on the [Agenda publication](#) page immediately prior to the commencement of the meeting.

Agenda

1. ANNOUNCEMENTS

2. APOLOGIES FOR ABSENCE AND SUBSTITUTIONS

To receive apologies for absence and advise of any substitutions.

3. DECLARATIONS OF INTEREST

Pursuant to the adoption by the Council on 26 June 2012 of the Tewkesbury Borough Council Code of Conduct, effective from 1 July 2012, as set out in Minute No. CL.34, Members are invited to declare any interest they may have in the business set out on the Agenda to which the approved Code applies.

4. MINUTES

1 - 6

To approve the Minutes of the meeting held on 4 November 2020.



Item	Page(s)
<p>5. AUDIT AND GOVERNANCE COMMITTEE WORK PROGRAMME</p> <p>To consider the Audit and Governance Committee Work Programme.</p>	7 - 12
<p>6. ANNUAL AUDIT LETTER 2019/20</p> <p>To consider the external auditors' Audit Letter 2019/20.</p>	13 - 27
<p>7. MONITORING OF SIGNIFICANT GOVERNANCE ISSUES</p> <p>To consider the monitoring report on the Significant Governance Issues identified in the Annual Governance Statement and to review progress against the actions.</p>	28 - 32
<p>8. COUNTER FRAUD UNIT UPDATE</p> <p>To consider the six monthly update from the Counter Fraud Unit.</p>	33 - 38
<p>9. ANNUAL UPDATE ON THE COUNCIL'S SAFEGUARDING ARRANGEMENTS</p> <p>To consider the contents of the annual report to give assurance as to the level of the Council's compliance with its safeguarding duty.</p>	39 - 75
<p>10. FOOD STANDARDS AGENCY AUDIT</p> <p>To consider the Food Standards Agency audit findings and the Council's subsequent action plan.</p>	76 - 103
<p>11. CORPORATE RISK REGISTER</p> <p>To consider the risks contained within the Corporate Risk Register and assurance that the risks are being effectively managed.</p>	104 - 122

DATE OF NEXT MEETING
WEDNESDAY, 24 MARCH 2021
COUNCILLORS CONSTITUTING COMMITTEE

Councillors: C M Cody, L A Gerrard, P A Godwin, D W Gray, H C McLain (Vice-Chair), P D McLain, H S Munro, V D Smith (Chair) and P E Smith

Substitution Arrangements

The Council has a substitution procedure and any substitutions will be announced at the beginning of the meeting.

Recording of Meetings

In accordance with the Openness of Local Government Bodies Regulations 2014, please be aware that the proceedings of this meeting may be recorded.

TEWKESBURY BOROUGH COUNCIL

**Minutes of a Meeting of the Audit and Governance Committee held remotely on
Wednesday, 4 November 2020 commencing at 2:00 pm**

Present:

Chair
Vice Chair

Councillor V D Smith
Councillor H C McLain

and Councillors:

C M Cody, D W Gray, P D McLain and P E Smith

A&G.24 ANNOUNCEMENTS

- 24.1 The Chair advised that the meeting was being held under the emergency provisions of the Coronavirus Act 2020 and, specifically, the Local Authorities and Police and Crime Panels (Coronavirus) (Flexibility of Local Authority and Police and Crime Panel Meetings) (England and Wales) Regulations 2020. The meeting was being broadcast live via the internet, it was not being recorded by the Council but, under the usual transparency rules, it may be being recorded by others.
- 24.2 The Committee was advised that the Chair had used his discretion to change the order of the Agenda, consequently Agenda Items 9 – Internal Audit Annual Report 2019/20 and 10 – Annual Governance Statement 2019/20 would be taken after Item 5 – Audit and Governance Committee Work Programme.

A&G.25 APOLOGIES FOR ABSENCE AND SUBSTITUTIONS

- 25.1 Apologies for absence were received from Councillors L A Gerrard, P A Godwin and H S Munro. There were no substitutions for the meeting.

A&G.26 DECLARATIONS OF INTEREST

- 26.1 The Committee's attention was drawn to the Tewkesbury Borough Code of Conduct which was adopted by the Council on 26 June 2012 and took effect from 1 July 2012.
- 26.2 There were no declarations of interest made on this occasion.

A&G.27 MINUTES

- 27.1 The Minutes of the meeting held on 23 September 2020, copies of which had been circulated, were approved as a correct record.

A&G.28 AUDIT AND GOVERNANCE COMMITTEE WORK PROGRAMME

- 28.1 Attention was drawn to the Audit and Governance Committee's work programme, circulated at Pages No. 10-17, which Members were asked to consider.
- 28.2 The Head of Corporate Services advised that, at the last meeting, Members had asked for reassurance that the annual update on the Council's safeguarding arrangements would be provided to the meeting in December as planned; he had now spoken to the Head of Community Services who had confirmed this would be the case.
- 28.3 Accordingly, it was
- RESOLVED** That the Audit and Governance Committee work programme be **NOTED**.

A&G.29 INTERNAL AUDIT ANNUAL REPORT 2019/20

- 29.1 The report of the Chief Audit Executive (Head of Corporate Services), circulated at Pages No. 62-68, provided the Committee with a summary of internal audit work undertaken in 2019/20 to support the internal audit opinion. Members were asked to consider the internal audit opinion and the assurance from work undertaken during the year that, overall, the Council's governance, risk management and control environment was generally effective. Where areas of concern had been identified, there had been a positive management response to recommendations made and the opinion would inform the Council's Annual Governance Statement.
- 29.2 In introducing the report, the Head of Corporate Services explained that Paragraph 2.0 summarised the 2019/20 audit work. The audit plan was informed by a number of activities, namely governance related work, corporate risks, financial related systems, service related work, corporate improvement days, follow up work of previous recommendations and general consultancy and advice. That approach resulted in a comprehensive range of audits that were undertaken during the course of the year to support the overall opinion on the control environment. In compliance with the Public Sector Internal Audit Standards, monitoring reports of internal audit activity were presented at each Audit and Governance Committee. Audit work undertaken in the year consisted of: emergency planning; debtors (finance recovery); fraud and corruption; serious and organised crime framework – licensing; procurement cards; disabled facility grants; website project (corporate improvement); health and safety risk assessment (corporate improvement); General Data Protection Regulation; risk management; discretionary housing payments; complaints; debtors (service related debt); digital platform (corporate improvement); and planning scanning project (corporate improvement). There was one audit outstanding which related to a corporate risk around the effectiveness of the growth hub. Work had commenced on the audit in the latter part of 2019/20 but remained outstanding at the time of writing the report as a result of the internal audit team being deployed to the Council's response to the COVID-19 pandemic.
- 29.3 Members were advised that a key area of assurance work, and one that was of particular importance to management and Members, was the follow up of internal audit recommendations. Days were allocated within the plan for the work and the status of recommendations followed up during each quarter were reported to Committee; apart from a handful of recommendations, all that were due to be followed up during the year had been followed up and reported on. The outstanding recommendations were those assigned to the Head of Community Services and had been due to be followed up in the final quarter of 2019/20, however, due to the Council's emergency response to severe flooding it had been agreed to follow those up at a later stage. The internal audit team was also represented on key corporate

groups such as the Corporate Governance Group, the Keep Healthy – Stay Safe Group, the Project Programme Board, the Information Board, the Community Infrastructure Levy Working Group and the Pool Car Project. This approach provided the team with the opportunity to offer advice on key governance frameworks, individual projects and to keep abreast of emerging issues. The team was also contacted on a regular basis to provide ad-hoc advice on a range of activities, for example, compliance with Contract Procedure Rules, general policy issues and proposed changes to systems and processes.

- 29.4 Paragraph 3.0 set out the team structure, provided assurance of its independence, and how that was maintained, and confirmed that it was adequately resourced. Paragraph 4.0 confirmed that all audit work undertaken during 2019/20 was in accordance with the Quality Assurance and Improvement Programme which had been reported to the Audit and Governance Committee on 24 July 2019. An update on the Programme, and associated action plan, would be provided to the Committee in March 2021. Paragraph 5.0 advised that there were days allocated within the 2019/20 internal audit plan to review the integrity of the corporate risk register which would include the testing of mitigating controls to ensure they were actually deployed and that actions to reduce the risk further were progressing. Paragraph 6.2 set out that internal audit could provide a ‘split’ opinion meaning individual opinions could be provided for different parts of a system being audited - that approach enabled internal audit to identify to management the specific areas of control that were operating/not operating as intended. From the activities audited during the year, the majority of opinions were positive; however, there was one limited opinion and one unsatisfactory opinion issued during the year: General Data Protection Regulation (GDPR) – limited opinion – operational compliance with retention periods – updated GDPR action plan had been developed; and Discretionary Housing Payments – unsatisfactory opinion – payments not being paid in accordance with policy – progress reported to Committee on 23 September 2020 – all recommendations would be followed up by internal audit when capacity allowed. Overall, the number of recommendations made during the year were not significant, with only three categorised as ‘high’. In terms of follow up work, the majority of recommendations that were due to be followed up had been. Over 60 recommendations had been followed up during the year and 86% were either implemented or partially implemented. Paragraph 7.0 set out that the team continued to have an excellent working relationship with the Counter Fraud Unit and met on a regular basis, together with the Head of Finance and Asset Management, and during 2019/20, governance related policies, such as the Whistleblowing Policy and the Fraud and Corruption Policy had been reviewed, updated and supported by staff training. In conclusion, overall, based on the work undertaken, the Council’s controls were sound and, where identified for review, there had been a positive management response.
- 29.5 Looking forward, the Head of Corporate Services explained that the Council’s response to COVID-19 had significantly impacted on the internal audit team and all internal audit work during 2020/21 had been suspended as the team had been deployed to support the administration of business grants. A six-monthly audit plan for October 2020 to March 2021 had been approved at the last Committee meeting albeit with a reduced staff resource. The lack of internal audit activity to date, and the uncertainty moving forward, would make it difficult to give a meaningful audit opinion for 2020/21. As that opinion informed the Annual Governance Statement, management may need to consider other alternative sources of assurance when producing the statement next year.
- 29.6 During the discussion which ensued, a Member drew attention to the statement that all recommendations would be followed up ‘when capacity allowed’ and questioned whether the Head of Corporate Services had any idea when that would be. In response, he was advised that the team would be involved in the grant work for the COVID-19 pandemic response, but it depended whether the team was required for

work on the scheme in the longer term. If one of the team was able to be released they would be able to pick up the internal audit plan and start looking at the recommendations but it was difficult to put a timescale on when that would happen. The Head of Finance and Asset Management confirmed that the new business grant schemes coming out from the government would be very resource intensive over the next few weeks.

29.7 Accordingly, it was

RESOLVED That the internal audit annual report 2019/20 be **NOTED**.

A&G.30 ANNUAL GOVERNANCE STATEMENT 2019/20

30.1 The report of the Corporate Governance Group, circulated at Pages No. 69-84, attached the Annual Governance Statement 2019/20. The Audit and Governance Committee was asked to approve the statement.

30.2 The Head of Corporate Services explained that the proposed Annual Governance Statement for 2019/20 was attached to the report at Appendix 1 and it identified four areas of governance that required improvement - those were detailed within the table on the last page of the statement. Progress in implementing the actions stated within that table would be reported at each Audit and Governance Committee meeting. When considering the pre-COVID governance framework, the Corporate Governance Group had recognised improvements made during the year and those were set out at Page No. 78. A review of the existing governance framework was contained at Pages No. 79 and 80 and included a statement about the impact of COVID-19 on the Council's service delivery and governance framework; however, it was noted that the Annual Governance Statement covered 2019/20 and the majority of that period was COVID free. There was one main area of concern which was considered to be a significant governance issue in relation to the administration of Discretionary Housing Payments; the audit had identified a combination of issues which had resulted in an unsatisfactory opinion being issued. An update to the Audit and Governance Committee in September had confirmed the recommendations made were in the course of being implemented and this would be subject to a follow up review by the internal audit team. In terms of COVID-19, it would be important to learn lessons from the response and this would also be included as a significant governance issue; this had previously been discussed by the Overview and Scrutiny Committee and it was intended to present a report through that Committee in due course.

30.3 In response to a query regarding the COVID-19 response, the Head of Corporate Services confirmed that the impacts were being captured by the Council's management team so, when appropriate, it would be possible to put them all together into a report.

30.4 Accordingly, it was

RESOLVED That the Annual Governance Statement 2019/20 be **APPROVED**.

A&G.31 EXTERNAL AUDITOR'S PROGRESS REPORT

31.1 Attention was drawn to Grant Thornton's report, circulated at Pages No. 18-48, which set out the audit findings for the year ended March 2020. Members were asked to consider the report and progress against planned outcomes.

31.2 The representative from Grant Thornton explained that the report set out the audit findings and served two purposes: to summarise the outcomes of the audit work for the 2019/20 financial statements; and to summarise the work on the value for money conclusion. The headline messages were set out on Page No. 20 and as

alluded to at the last Committee meeting, it was clear that the COVID-19 pandemic had a significant impact on the normal operations of the Council. An audit plan addendum had been issued in May to identify different risks arising from COVID-19. Despite having to operate virtually, the external auditors were pleased with how the audit had progressed and they offered their thanks to the Finance Manager and her team for their assistance in ensuring the audit went well. When the report had been written, the audit was 85% complete and good progress had been made on clearing the outstanding areas of work since, with the only outstanding areas being housing benefit information; three investment confirmations from other local authorities; some documentation from the IT department in relation to control work; and an assurance letter from the external auditor for the Gloucestershire pension fund to confirm the operation of the fund in relation to Tewkesbury Borough Council. The audit itself had identified very few issues and only a small number of audit adjustments were required, none of which were of a size material to the Council. In addition, there were a small number of disclosure items that management had agreed to process. Based on the work completed, it was anticipated that an unqualified audit opinion would be issued. Due to some of the uncertainties of COVID-19 an 'emphasis of matter' would be made which drew attention to the property valuations material uncertainty because of the conditions that existed at that point in time. In terms of the value for money conclusion, the auditors had looked at the Council's arrangements and concluded it had adequate arrangements so issued an unqualified opinion. In respect of statutory duties, while the external auditors could issue an opinion in line with the statutory deadline, the audit could not be closed, as a submission had to be made to the National Audit Office on the whole accounts and this could not be certified as complete until an assurance statement had been submitted but the guidance on that statement was needed before it could be completed. In drawing attention to Page No. 26, there were two items highlighted as being 'in progress': IFRS 16 (a new accounting standard) – the Council and the external auditors disagreed as to whether this should be included as it was a standard that had been issued but not yet adopted, and further technical consultation was being sought on that; the Committee would be updated once the way forward was ascertained. In addition, last year's audit findings report had identified a small unreconcilable item in the cashflow work and a recommendation had been included for this to be resolved. The Council had commissioned additional tools from the Chartered Institute of Public Finance and Accountancy (CIPFA) and, in doing that exercise, had identified some analysis of cashflow that needed to be amended in both the current and prior year financial statements which had resulted in material changes and therefore a 'prior period' restatement had been required - work on that had not been concluded at the time of writing the report but the external auditors were now satisfied with the approach taken.

31.3 During the brief discussion which ensued, a Member expressed the understanding that IFRS 16 was a revision of an existing standard rather than a new one and he questioned whether there was an impact on the financial statements of the Council. In response, the external audit representative explained that this was a new leasing standard which required the Council to include operating leases e.g. rental for assets when those assets were not on its balance sheet. The impact would depend on the nature and number of those leases. It had been recognised, in light of the COVID-19 pandemic, that the formal inclusion of the standard in the CIPFA Code would be deferred for a year but it was Grant Thornton's view that it was still a standard that had been formally issued and therefore should be referenced. The Finance Manager confirmed that Officers had done a lot of work on this prior to COVID-19 and were happy there would be no material impact.

31.4 The Chair thanked the external auditors for their work, and it was

RESOLVED That the external auditors progress report be **NOTED**.

A&G.32 LETTER OF REPRESENTATION

- 32.1 Attention was drawn to the Section 151 Officer's Letter of Representation on the financial statements for the year ended 31 March 2020, which had been circulated at Pages No. 49-55. Members were asked to approve the letter.
- 32.2 The Head of Finance and Asset Management advised that, as the Section 151 Officer, he was required to write a Letter of Representation to the external auditors which outlined the principles on which the accounts were based and confirmed compliance with the law and the level of information provided to Grant Thornton to complete the audit, as well as disclosing any fraudulent activity that may have taken place. The contents of the letter, attached at Appendix 1 to the report, had been agreed with Grant Thornton and formal approval was sought from the Committee.
- 32.3 Accordingly, it was
RESOLVED That the Letter of Representation be **APPROVED** and signed by the Section 151 Officer.

A&G.33 STATEMENT OF ACCOUNTS 2019/20

- 33.1 The report of the Head of Finance and Asset Management, circulated at Pages No. 56-61, asked Members to approve the Statement of Accounts for 2019/20. The Statement of Accounts had been circulated separately at Pages No. 1-86.
- 33.2 The Finance Manager explained that there were some outstanding issues to be addressed which may result in small amendments to the accounts and this was the reason for the delegation. She indicated that Members had gone through the accounts in detail during a training session prior to the Committee meeting but she would be happy to answer any further questions.
- 33.3 It was
RESOLVED That the Statement of Accounts for 2019/20 be **APPROVED**.

The meeting closed at 2:45 pm

AUDIT AND GOVERNANCE COMMITTEE WORK PROGRAMME

<p><u>Additions to 16 December 2020</u></p> <ul style="list-style-type: none"> • <p><u>Deletions from 16 December 2020</u></p> <ul style="list-style-type: none"> • Internal Audit Monitoring Report.

Committee Date: 24 March 2021			
--------------------------------------	--	--	--

Agenda Item	Overview of Agenda Item	Lead Officer	Has agenda item previously been deferred? Details and date of deferment required
Local Authority Serious and Organised Crime Checklist	To consider progress made against the action plan.	Head of Finance and Asset Management / Counter Fraud.	No.
External Auditor's Progress Report	To consider the external auditors' report on progress against planned outputs.	External Auditors.	No. – Report not needed as the this will be provided as part of the Audit Plan report.
External Auditor's Audit Plan 2020/21	To consider the external auditor's Audit Plan 2020/21.	External Auditors.	No.
External Auditor's Housing Benefit Certification Report	To consider the external auditor's housing benefit certification report.	External Auditors.	No.
Statement of Accounting Policies	To approve the accounting policies to be used during the 2020/21 closedown.	Finance Manager.	No.
Internal Audit Plan Monitoring Report	To consider the Internal Audit work undertaken and the assurance given on the adequacy of internal controls operating in the systems audited.	Head of Corporate Services.	No.
Internal Audit Six Month Plan 2021/22	To approve the Internal Audit Six Month Plan 2021/22 (Apr-Sept).	Head of Corporate Services.	No.
Monitoring of Significant	To consider the monitoring report on the	Borough Solicitor.	No.

7

Agenda Item 5

NB – Changes from previous work programme highlighted in bold

Committee Date: 24 March 2021			
Agenda Item	Overview of Agenda Item	Lead Officer	Has agenda item previously been deferred? Details and date of deferment required
Governance Issues	Significant Governance Issues identified in the Annual Governance Statement and to review progress against the actions.		
Internal Audit Quality Assurance and Improvement Programme	To consider the annual update on the Internal Audit Quality Assurance and Improvement Programme.	Head of Corporate Services.	Yes – moved from 29 July 2020 meeting as quality assurance and improvement programme but back to March 2021 due to impact of COVID-19.
Corporate Risk Register	To consider the risks contained within the Corporate Risk Register and assurance that the risks are being effectively managed.	Head of Corporate Services.	No.
Proceeds of Crime and Anti-Money Laundering Policy.	To consider the policy and recommend to Executive Committee that it be approved.	Head of Finance and Asset Management / Counter Fraud Manager.	Yes – moved from 16 December 2020. Postponed due to impact of COVID-19 on resource availability.
Annual Report on Health and Safety Activities	To consider the adequacy of the Council's health and safety arrangements.	Head of Community Services.	Yes – moved from 16 December 2020 due to impact of COVID-19.

∞

NB – Changes from previous work programme highlighted in bold

Committee Date: July 2021			
Agenda Item	Overview of Agenda Item	Lead Officer	Has agenda item previously been deferred? Details and date of deferment required
Counter Fraud Unit Report	To consider the annual update on the work of the Counter Fraud team.	Head of Finance and Asset Management / Counter Fraud Manager.	No.
Annual Update on Council's Safeguarding Arrangements	Annual report to give assurance as to the level of the Council's compliance with its safeguarding duty.	Head of Community Services.	No.
External Auditor's Findings	To consider the external auditor's findings 2020/21.	External Auditors.	No.
Letter of Representation	To consider the S151 Officer's Letter of Representation on the closure of the accounts for the year ended 31 March 2021.	Head of Finance and Asset Management.	No.
Statement of Accounts 2020/21	To approve the Statement of Accounts 2020/21.	Head of Finance and Asset Management.	No.
Fee Scale for the Audit 2021/22	To consider the audit scale fee for 2021/22.	Head of Finance and Asset Management.	No.
Internal Audit Plan Monitoring Report	To consider the Internal Audit work undertaken and the assurance given on the adequacy of internal controls operating in the systems audited.	Head of Corporate Services.	No.

Committee Date: July 2021			
Agenda Item	Overview of Agenda Item	Lead Officer	Has agenda item previously been deferred? Details and date of deferment required
Internal Audit Annual Report 2020/21	To consider the Internal Audit Annual Report 2020/21 and the assurance from the work undertaken during the year on the level of internal control within the systems audited during the year.	Head of Corporate Services.	No.
Annual Governance Statement 2020/21	To approve the Annual Governance Statement 2020/21.	Borough Solicitor.	No.
Corporate Risk Register	To consider the risk register and the risks contained within it.	Head of Corporate Services.	No.
Audit and Governance Committee Annual Report 2020/21	To approve the Audit and Governance Committee Annual Report 2020/21.	Head of Corporate Services.	No.

Committee Date: September 2021			
Agenda Item	Overview of Agenda Item	Lead Officer	Has agenda item previously been deferred? Details and date of deferment required
Annual Audit Letter 2020/21	To consider the external auditor's Audit Letter 2020/21.	External Auditors.	No.
External Auditor's Progress Report	To consider the external auditor's report on progress against planned outputs.	External Auditors.	No.
Annual Report on Health and Safety Activities	To consider the adequacy of the Council's health and safety arrangements.	Head of Community Services.	No.
Internal Audit Six Month Plan 2021/22	To approve the Internal Audit Six Month Plan 2021/22 (Oct-Mar).	Head of Corporate Services.	No.
Monitoring of Significant Governance Issues	To consider the monitoring report on the Significant Governance Issues identified in the Annual Governance Statement and to review progress against the actions.	Borough Solicitor.	No.
Corporate Risk Register	To consider the risks contained within the Corporate Risk Register and assurance that the risks are being effectively managed.	Head of Corporate Services.	No.

OTHER ITEMS			
Agenda Item	Overview of Agenda Item	Lead Officer	Comments



The Annual Audit Letter for Tewkesbury Borough Council

Year ended 31 March 2020

16 December 2020



Contents



Your key Grant Thornton
team members are:

Julie Masci

14 Key Audit Partner

T: 02920 347506

E: Julie.masci@uk.gt.com

Beth Garner

Manager

T: 0117 305 7726

E: beth.ac.garner@uk.gt.com

Jasmine Kemp

In Charge Auditor

T: 0117 305 7814

E: jasmine.r.kemp@uk.gt.com

Section

	Page
1. Executive Summary	3
2. Audit of the Financial Statements	4
3. Value for Money conclusion	10

Appendices

A Reports issued and fees	13
---------------------------	----

Executive Summary

Purpose

Our Annual Audit Letter (Letter) summarises the key findings arising from the work that we have carried out at Tewkesbury Borough Council (the Council) for the year ended 31 March 2020.

This Letter is intended to provide a commentary on the results of our work to the Council and external stakeholders, and to highlight issues that we wish to draw to the attention of the public. In preparing this Letter, we have followed the National Audit Office (NAO)'s Code of Audit Practice and Auditor Guidance Note (AGN) 07 – 'Auditor Reporting'. We reported the detailed findings from our audit work to the Council's Audit and Governance Committee as those charged with governance in our Audit Findings Report on 4 November 2020.

Our work

Materiality	We determined materiality for the audit of the Council's financial statements to be £754,000, which is 2% of the Council's gross cost of services expenditure.
Financial Statements opinion	We gave an unqualified opinion on the Council's financial statements on 13 November 2020.
Whole of Government Accounts (WGA)	We completed work on the Council's consolidation return following guidance issued by the NAO.
Use of statutory powers	We did not identify any matters which required us to exercise our additional statutory powers.
Value for Money arrangements	We were satisfied that the Council put in place proper arrangements to ensure economy, efficiency and effectiveness in its use of resources. We reflected this in our audit report to the Council on 13 November 2020.
Certificate	We certified that we have completed the audit of the financial statements of Tewkesbury Borough Council in accordance with the requirements of the Code of Audit Practice on 13 November 2020.

Respective responsibilities

We have carried out our audit in accordance with the NAO's Code of Audit Practice, which reflects the requirements of the Local Audit and Accountability Act 2014 (the Act). Our key responsibilities are to:

- give an opinion on the Council's financial statements (section two)
- assess the Council's arrangements for securing economy, efficiency and effectiveness in its use of resources (the value for money conclusion) (section three).

In our audit of the Council's financial statements, we comply with International Standards on Auditing (UK) (ISAs) and other guidance issued by the NAO.

Working with the Council

We would like to take this opportunity to record our appreciation for the assistance and timely collaboration provided by the finance team and other staff during these unprecedented times.

Audit of the Financial Statements

Our audit approach

Materiality

In our audit of the Council's financial statements, we use the concept of materiality to determine the nature, timing and extent of our work, and in evaluating the results of our work. We define materiality as the size of the misstatement in the financial statements that would lead a reasonably knowledgeable person to change or influence their economic decisions.

We determined materiality for the audit of the Council's financial statements to be £754,000, which is 2% of the Council's gross cost of services expenditure. We used this benchmark as, in our view, users of Council's financial statements are most interested in where the Council has spent its money in the year.

We also set a lower level of specific materiality for senior officer remuneration. Our threshold was set at £9,000 due to the sensitivity of these disclosures.

We set a lower threshold of £37,000, above which we reported errors to the Audit and Governance Committee in our Audit Findings Report.

The scope of our audit

Our audit involves obtaining sufficient evidence about the amounts and disclosures in the financial statements to give reasonable assurance that they are free from material misstatement, whether caused by fraud or error. This includes assessing whether:

- the accounting policies are appropriate, have been consistently applied and adequately disclosed;
- the significant accounting estimates made by management are reasonable; and
- the overall presentation of the financial statements gives a true and fair view.

We also read the remainder of the Statement of Accounts to check it is consistent with our understanding of the Council and with the financial statements included in the Statement of Accounts on which we gave our opinion.

We carry out our audit in accordance with ISAs (UK) and the NAO Code of Audit Practice. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Our audit approach was based on a thorough understanding of the Council's business and is risk based.

We identified key risks and set out overleaf the work we performed in response to these risks and the results of this work.

Audit of the Financial Statements

Significant Audit Risks

These are the significant risks which had the greatest impact on our overall strategy and where we focused more of our work.

Risks identified in our audit plan	How we responded to the risk	Findings and conclusions
<p>Covid-19 The global outbreak of the Covid-19 virus pandemic has led to unprecedented uncertainty for all organisations, requiring urgent business continuity arrangements to be implemented. We expect current circumstances will have an impact on the production and audit of the financial statements for the year ended 31 March 2020, including and not limited to;</p> <p>Remote working arrangements and redeployment of staff to critical front-line duties may impact on the quality and timing of the production of the financial statements, and the evidence we can obtain through physical observation</p> <p>Volatility of financial and property markets will increase the uncertainty of assumptions applied by management to asset valuation and receivable recovery estimates, and the reliability of evidence we can obtain to corroborate management estimates</p> <p>Financial uncertainty will require management to reconsider financial forecasts supporting their going concern assessment and whether material uncertainties for a period of at least 12 months from the anticipated date of approval of the audited financial statements have arisen; and</p> <p>Disclosures within the financial statements will require significant revision to reflect the unprecedented situation and its impact on the preparation of the financial statements as at 31 March 2020 in accordance with IAS1, particularly in relation to material uncertainties.</p> <p>We therefore identified the global outbreak of the Covid-19 virus as a significant risk, which was one of the most significant assessed risks of material misstatement.</p>	<p>We:</p> <ul style="list-style-type: none"> worked with management to understand the implications the response to the Covid-19 pandemic had on the organisation's ability to prepare the financial statements and update financial forecasts and assessed the implications for our materiality calculations. No changes were made to materiality levels previously reported. The draft financial statements were provided on 7 August 2020; liaised with other audit suppliers, regulators and government departments to co-ordinate practical cross-sector responses to issues as and when they arose. Examples include the material uncertainty disclosed by the Council property valuation expert evaluated the adequacy of the disclosures in the financial statements that arose in light of the Covid-19 pandemic; evaluated whether sufficient audit evidence could be obtained through remote technology; evaluated whether sufficient audit evidence could be obtained to corroborate significant management estimates such as assets and the pension fund liability valuations ; evaluated management's assumptions that underpin the revised financial forecasts and the impact on management's going concern assessment; 	<p>The finance team responded proactively and positively to our audit enquiries and provided sufficient and appropriate evidence to support transactions and balances within the financial statements.</p> <p>No issues were identified in our work over this significant risk.</p>

Audit of the Financial Statements

Significant Audit Risks

These are the significant risks which had the greatest impact on our overall strategy and where we focused more of our work.

Risks identified in our audit plan	How we responded to the risk	Findings and conclusions
<p>Valuation of land and buildings & Investment Properties</p> <p>Land & buildings - £23,918,000</p> <p>Investment Properties - £42,020,000</p> <p>The Authority revalues its land and buildings on an annual basis to ensure that the carrying value is not materially different from the current value or fair value (for surplus assets) at the financial statements date. This valuation represents a significant estimate by management in the financial statements due to the size of the numbers and the sensitivity of this estimate to changes in key assumptions.</p>	<p>We:</p> <ul style="list-style-type: none"> Confirmed the values reported in the financial statements reconcile to the values provided by management's external valuer evaluated management's processes and assumptions for the calculation of the estimate, the instructions issued to the valuation experts and the scope of their work evaluate the competence, capabilities and objectivity of the valuation expert write to the valuer to confirm the basis on which the valuations were carried out challenge the information and assumptions used by the valuer to assess completeness and consistency with our understanding. test, on a sample basis, revaluations made during the year to ensure they have been input correctly into the Authority's asset register. We agreed the valuation inputs to source data, ensured the revaluation reserve impact had been appropriately treated, and corroborated the assumptions used by the valuer to supporting information; and We assessed management's disclosure of the material uncertainty in relation to Property, Plant & Equipment and Investment property valuations. 	<p>Our audit work did not identified any issues in respect of valuation of land and buildings and investment properties. As management disclosed a material uncertainty in relation to the valuation of land and building and investment properties, we included an Emphasis of Matter paragraph in our audit opinion in relation to this matter.</p>

Audit of the Financial Statements

Significant Audit Risks

These are the significant risks which had the greatest impact on our overall strategy and where we focused more of our work.

Risks identified in our audit plan	How we responded to the risk	Findings and conclusions
<p>The revenue cycle includes fraudulent transactions</p> <p>Under ISA (UK) 240 there is a rebuttable presumed risk that revenue may be misstated due to the improper recognition of revenue.</p> <p>This presumption can be rebutted if the auditor concludes that there is no risk of material misstatement due to fraud relating to revenue recognition.</p>	<p>As reported in our Audit Plan, we have rebutted this presumed risk, because:</p> <ul style="list-style-type: none"> • There is little incentive to manipulate revenue recognition • Opportunities to manipulate revenue recognition are very limited • The culture and ethical frameworks of local authorities, including Tewkesbury Borough Council, mean that all forms of fraud are seen as unacceptable. <p>There was no change to our assessment reported in the Audit Plan.</p>	<p>Our audit work has not identified any issues in respect of fraudulent recognition of revenue.</p>
<p>Management override of controls</p> <p>Under ISA (UK) 240 there is a non-rebuttable presumed risk that the risk of management over-ride of controls is present in all entities.</p> <p>We therefore identified management override of control, in particular journals, management estimates and transactions outside the course of business as a significant risk, which was one of the most significant assessed risks of material misstatement.</p>	<p>We:</p> <ul style="list-style-type: none"> • gained an understanding of the accounting estimates, judgements applied and decisions made by management and considered their reasonableness; • obtained a full listing of journal entries and identified and subsequently tested any unusual journal entries for appropriateness; and • evaluated the rationale for any changes in accounting policies and any significant unusual transactions or estimates; and • Reviewed significant related party transactions outside the normal course of business. 	<p>Our audit work has not identified any issues in respect of management override of controls.</p>

Audit of the Financial Statements

Significant Audit Risks

These are the significant risks which had the greatest impact on our overall strategy and where we focused more of our work.

Risks identified in our audit plan	How we responded to the risk	Findings and conclusions
<p>Valuation of net pension liability</p> <p>The Council's pension fund asset and liability as reflected in its balance sheet represent a significant estimate in the financial statements. We identified the valuation of the pension fund net liability as a risk requiring special audit consideration</p>	<p>We:</p> <ul style="list-style-type: none"> identified the controls put in place by management to ensure that the pension fund liability is not materially misstated. We also assessed whether these controls were implemented as expected and whether they are sufficient to mitigate the risk of material misstatement; evaluated the competence, expertise and objectivity of the actuary who carried out your pension fund valuations and gained an understanding of the basis on which the valuations were carried out; undertook procedures to confirm the reasonableness of the actuarial assumptions made; checked the consistency of the pension fund asset and liability and disclosures in notes to the financial statements with the actuarial reports gained assurances over the data provided to the actuary to ensure it was robust and consistent with our understanding. Reviewed the differences between the amounts reported in the 2019-20 accounts and the actuary's IAS 19 report, and confirmed these differences related to the prior period McCloud Judgement impact not adjusted for. See Appendix C for details; and Confirmed that the updated Actuary report provided was not materially different to the draft version used by the council in preparing their accounts. 	<p>Our audit work has not identified any issues in respect of Valuation of net pension liability. Management disclosed a material uncertainty in relation to the valuation of the Council's share of pooled property fund investments held by Gloucestershire Pension Fund. In response, we included an Emphasis of Matter paragraph in our audit opinion in relation to this matter.</p>

Audit of the Financial Statements

Audit opinion

We gave an unqualified opinion on the Council's financial statements on 13 November 2020.

Preparation of the financial statements

The Council presented us with draft financial statements in June 2020 in accordance with the agreed timescale, and provided a good set of working papers to support them. The finance team responded promptly and efficiently to our queries during the course of the audit.

As highlighted in Appendix A, despite the positive and proactive approach taken by officers at the Authority, the nature of the new remote access working arrangements, i.e. remote accessing financial systems, video calling, and verifying the completeness and accuracy of information produced by the Authority, resulted in additional time to complete the audit and, consequently, the cost of delivering the final audit.

2

Issues arising from the audit of the financial statements

We reported the key issues from our audit to the Council's Audit and Governance Committee on 4 November 2020.

In addition to the key audit risks reported above, we identified two unadjusted misstatements, one control recommendation and a small number of disclosure omissions / errors.

Annual Governance Statement and Narrative Report

We are also required to review the Council's Annual Governance Statement and Narrative Report. The Council published them on its website alongside the draft Statement of Accounts in August.

Both documents were prepared in line with the CIPFA Code and relevant supporting guidance. We confirmed that both documents were consistent with the financial statements prepared by the Council and with our knowledge of the Council.

Whole of Government Accounts (WGA)

We carried out work in line with instructions provided by the NAO. We issued an assurance statement which confirmed the Council was below the audit threshold. We therefore submitted a return to the NAO on 13 November 2020 confirming this.

Certificate of closure of the audit

We certified that we have completed the audit of the financial statements of Tewkesbury Borough Council in accordance with the requirements of the Code of Audit Practice on 13 November 2020.

Value for Money conclusion

Background

We carried out our review in accordance with the NAO Code of Audit Practice, following the guidance issued by the NAO in April 2020 which specified the criterion for auditors to evaluate:

In all significant respects, the audited body takes properly informed decisions and deploys resources to achieve planned and sustainable outcomes for taxpayers and local people.

Key findings

Our first step in carrying out our work was to perform a risk assessment and identify the risks where we concentrated our work.

The risks we identified and the work we performed are set out overleaf.

As part of our Audit Findings report agreed with the Council in November 2020, we agreed recommendations to address our findings.

Overall Value for Money conclusion

We are satisfied that in all significant respects the Council put in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources for the year ending 31 March 2020.

Value for Money conclusion

Value for Money Risks

Risks identified in our audit plan	How we responded to the risk	Findings and conclusions
<p>Ensuring Financial Sustainability for the medium term</p> <p>Like many other similar local authorities, the financial outlook remains challenging.</p> <p>Looking forward, the Council's Medium-Term Financial Plan reflects a balanced budget position for 2019/20, followed by annual budget gaps which cumulatively lead to an estimated £4.8 million gap over the period 2020/21 to 2025/26 which reduces to £4 million if maximum council tax increases are approved. The Council's Business Transformation Strategy supports the delivery of additional income streams and service cost reductions in order to balance the budget.</p> <p>There is a risk that financial plans are not sufficiently developed to close the funding gap, which in turn could impact on the council's ability to deliver services.</p>	<p>The Council's MTFS is a key element of the overall strategy of the Council. The document takes a 5 year forward looking view, and is updated annually on a rolling programme to ensure that the budget priorities will be met, whilst having regard to future funding gaps. As a result the MTFS is a key strategic planning document.</p> <p>The latest version approved by members in January 2020, was produced prior to the coronavirus outbreak. Management have therefore updated the MTFS and is scheduled to be considered by Council for approval in December 2020. In the interim, management also reported on the direct impact of coronavirus on the Council in 2020/21. This reporting was taken to the June 2020 Executive committee, and set out the direct costs, and direct funding the Council received as a result of the pandemic.</p> <p>The updated MTFS identifies a funding gap of £4.8m over the 5-year period to 2025/26.</p> <p>To address this deficit, the Council has looked at a mixture of income generation and savings measures. As the savings plans provide minimal impact, the Council's recent focus on addressing its funding gap has been through the use of commercialisation opportunities, to provide greater impact on the budget gap than efficiency savings. This is because there is limited opportunity for the Council to gain savings without impacting on service delivery, as the Council has already undertaken a number of schemes to save costs. In recent years the Council has completed re-configurations, undertaken shared service agreements and reviewed a number of commercialisation opportunities.</p>	<p>On concluding our review we have identified the following recommendations.</p> <ul style="list-style-type: none"> Given the uncertain nature of future government funding, Management should continue to closely monitor its MTFS, updating the finances on a regular basis. Officers should also report regularly to members, to ensure they are aware of the current position. The Council should also ensure it continues to monitor the additional pressures created as a result of the coronavirus pandemic, ensuring the council's position is reported in regular government returns, and the current position is reported to members on a regular basis. The Council should continue in its efforts to identify commercialisation opportunities to support the reduction of its budget deficit over the life of the MTFS. <p>In conclusion, although the Council faces a significant challenge to meet its future funding gap, positive steps are being taken to identify further commercialisation streams to support the Council in bridging the budget gap.</p> <p>Management report regularly on budget monitoring, and after the outbreak of covid-19, the Council included new reporting on the direct impact from the pandemic. This additional reporting enabled appropriate oversight of council finances.</p>

Value for Money conclusion

Value for Money Risks

Risks identified in our audit plan	How we responded to the risk	Findings and conclusions
<p>Ensuring Financial Sustainability for the medium term</p> <p>Like many other similar local authorities, the financial outlook remains challenging.</p> <p>Looking forward, the Council's Medium-Term Financial Plan reflects a balanced budget position for 2019/20, followed by annual budget gaps which cumulatively lead to an estimated £4.8 million gap over the period 2020/21 to 2025/26 which reduces to £4 million if maximum council tax increases are approved. The Council's Business Transformation Strategy supports the delivery of additional income streams and service cost reductions in order to balance the budget.</p> <p>There is a risk that financial plans are not sufficiently developed to close the funding gap, which in turn could impact on the council's ability to deliver services.</p>	<p>There is significant uncertainty around the future funding that will be available to the Council. In the updated MTFS, the Council has therefore assumed £nil funding in order to assess the worst-case scenario. This is assumed across all of the following funding areas; Local Government Finance Settlements; any potential New Homes Bonus replacement scheme; Covid-19 grants; and taxation loss funding.</p> <p>The Council has also been heavily reliant on the New Homes Bonus scheme in the past, with almost 30% of its income being made up of grants from this scheme. Given the updated government plans for the New Homes Bonus Scheme, the Council has removed all future income streams from the MTFS, only including legacy payments.</p> <p>The final General Fund revenue outturn position for 2019-20 was a surplus position of £516,851. This was an increase against the quarter three forecast position and an improved position compared to prior periods. The budgeted transfer to reserves was £575,000 with an actual outturn transfer totalling £1,091,851. Total revenue reserves now stands at over £17.8m which puts the Council in a sound position moving forward. Per the updated MTFS, the Council intends to use £2.5m of reserves to fund the gap over the next few years, and should no additional funding be provided by government, it estimates an additional £1.9m will be required. Should reserves be called upon to fund this, the Council's useable reserves position in 2025/26 would be estimated at £13.4m which would provide it with sufficient resilience for the medium term.</p>	<p>From our review of the Council's Medium term financial strategy, we are satisfied that the assumptions used are appropriate and prudent.</p> <p>We therefore concluded that management's arrangements for securing economy, efficiency and effectiveness were adequate in use of its resources in 2019/20.</p>

A. Reports issued and fees

We confirm below our final reports issued and fees charged for the audit and proposed fees for the provision of non-audit services.

Audit fees	Proposed fee
Authority scale fee	34,589
Additional proposed audit fee at planning stage	7,000
Total proposed audit fees (excluding VAT) at planning	£41,589
Further additional fees proposed at completion	7,738
Total proposed audit fees (excluding VAT) on completion	£49,327

Reports issued

Report	Date issued
Audit Plan	25 March 2020
Audit Findings Report	4 November 2020
Annual Audit Letter	16 December 2020

We confirm above our final fees charged for the audit and final reports issued.

As reported in our audit findings report, we have a proposed non-audit fee of £16,400 for the certification of the Council's Housing benefit claim. This fee is still proposed, as the audit has not concluded.

The Tewkesbury Borough Council Audit Plan presented in March 2020 included £7,000 of proposed additional fees to the scale fee to take account of the additional scepticism required on the audit, the raising of the bar by our regulator and the further work arising from local developments, including increased activity by the Authority since its inception. This is reflected in the total proposed audit fees at planning above.

Since the presentation of the audit plan, we have added a significant risk to the audit following the impact of Covid-19. We have now reflected on the time taken to discharge our responsibilities this year and are proposing a further increase in fees of £7,738 in addition to those proposed at the planning stage of the audit. This brings the total proposed audit fee up to £49,327. Further details on the breakdown is provided on the next page.

This further charge has not been entered into lightly but reflects only a proportion of the significant additional work we have had to undertake this year to discharge our responsibilities.

We have been discussing this issue with PSAA over the last few months and note these issues are similar to those experienced in the commercial sector and NHS. In both sectors there has been a recognition that audits will take longer with commercial audit deadlines being extended by four months and NHS deadline by a month. The FRC has also issued guidance to companies and auditors setting out its expectation that audit standards remain high and of additional work needed across all audits. The link attached <https://www.frc.org.uk/covid-19-guidance-and-advice> (see guidance for auditors) sets out the expectations of the FRC.

We have discussed and agreed these additional fees with the Head of Finance and Asset Management. Please note that these proposed additional fees are subject to approval by PSAA in line with the Terms of Appointment.

Appendix A – Tewkesbury Borough Council audit fee variations – Further analysis

Final proposed audit fees

The table below shows the proposed variations to the original scale fee for 2019/20 subject to PSAA approval.

Audit area	£	Rationale for fee variation
Scale fee	£34,589	
Raising the bar	2,000	The Financial Reporting Authority (FRC) has highlighted that the quality of work by all audit firms needs to improve across local audit. This will require additional supervision and leadership, as well as additional challenge and scepticism in areas such as journals, estimates, financial resilience and information provided by the entity.
Pensions – valuation (IAS) 19	1,750	We have increased the granularity, depth and scope of coverage, with increased levels of sampling, additional levels of challenge and explanation sought, and heightened levels of documentation and reporting.
PPE Valuation – work of experts	1,750	We have therefore increased the volume and scope of our audit work to ensure an adequate level of audit scrutiny and challenge over the assumptions that underpin PPE valuations.
New standards / developments	1,500	Additional work is required around the council's preparations for the implementation of IFRS 16 in 2020-21.
Revised planning fee	£41,589	
Covid-19	6,238	<p>Over the past six months the current Covid-19 pandemic has had a significant impact on all of our lives, both at work and at home. The impact of Covid-19 on the audit of the financial statements for 2019/20 has been multifaceted. This includes:</p> <ul style="list-style-type: none"> Revisiting planning - we have needed to revisit our planning and refresh risk assessments, materiality and testing levels. This has resulted in the identification of a significant risk at the financial statements level in respect of Covid-19 necessitating the issuing of an addendum to our original audit plan as well as additional work on areas such as going concern and disclosures in accordance with IAS1 particularly in respect to material uncertainties. Management's assumptions and estimates - there is increased uncertainty over many estimates including pension and other investment valuations. Many of these valuations are impacted by the reduction in economic activity and we are required to understand and challenge the assumptions applied by management. Financial resilience assessment – we have been required to consider the financial resilience of audited bodies. Our experience to date indicates that Covid-19 has impacted on the financial resilience of all local government bodies. This has increased the amount of work that we need to undertake on the sustainable resource deployment element of the VFM criteria necessitating enhanced and more detailed reporting in our ISA260. Remote working – the most significant impact in terms of delivery is the move to remote working. We, as other auditors, have experienced delays and inefficiencies as a result of remote working, including the delays in receiving accounts, quality of working papers, and delays in responses. These are understandable and arise from the availability of the relevant information and/or the availability of key staff (due to shielding or other additional Covid-19 related demands). In many instances the delays are caused by our inability to sit with an officer to discuss a query or working paper. Gaining an understanding via Teams or phone is more time-consuming.
Prior Period Adjustments	£1,500	We have audited two prior period adjustments in the 2019-20 financial statements. This additional fee reflects the time taken to complete the required work.
Total proposed final audit fees	£49,327	



TEWKESBURY BOROUGH COUNCIL

Report to:	Audit and Governance Committee
Date of Meeting:	16 December 2020
Subject:	Monitoring of Significant Governance Issues
Report of:	Borough Solicitor
Corporate Lead:	Borough Solicitor
Lead Member:	Lead Member for Corporate Governance
Number of Appendices:	One

Executive Summary:

The report attaches, at Appendix 1, a table incorporating the Significant Governance Issues which were identified in the Council's Annual Governance Statement, approved by the Audit and Governance Committee on 4 November 2020 and the action to be taken to address them. The table indicates the progress on those specified actions by 1 December 2020 to enable the Audit and Governance Committee to monitor progress on these actions as required by the Annual Governance Statement.

Recommendation:

To CONSIDER the information set out in Appendix 1 and to review progress against the actions.

Reasons for Recommendation:

To comply with the requirements of the review of effectiveness of the Council's Annual Governance Statement.

Resource Implications:

None arising from this report.

Legal Implications:

None arising from this report.

Risk Management Implications:

Risk management is an integral part of the Corporate Governance Framework and actions taken to mitigate the Significant Governance Issues will also help mitigate related business risks.

Performance Management Follow-up:

An update on the progress of implementing the significant governance issues is reported to each Audit and Governance Committee meeting.

Environmental Implications:

None.

1.0 INTRODUCTION/BACKGROUND

1.1 On the 4 November 2020 the Audit and Governance Committee approved the Council's Annual Governance Statement for 2019/20 which forms part of the Annual Statement of Accounts. The purpose of the Statement is to provide assurance that the Council's Governance Framework is adequate and effective.

1.2 As part of the Annual Governance Statement, the Council is required to identify the Significant Governance Issues faced by the Council and to set out the proposed actions to be taken to address those issues and the timescale within which those actions will be taken. The role of the Audit and Governance Committee is to monitor progress on actions arising from the Significant Governance Issues identified in the statement.

2.0 SIGNIFICANT GOVERNANCE ISSUES

2.1 The table set out at Appendix 1 comprises the Significant Governance Issues identified and the proposed action and timescale, with the addition of a further column which indicates the progress as at 1 December 2020.

3.0 OTHER OPTIONS CONSIDERED

3.1 None.

4.0 CONSULTATION

4.1 The Corporate Governance Group has been consulted on progress on the proposed actions.

5.0 RELEVANT COUNCIL POLICIES/STRATEGIES

5.1 Code of Corporate Governance.

6.0 RELEVANT GOVERNMENT POLICIES

6.1 None.

7.0 RESOURCE IMPLICATIONS (Human/Property)

7.1 None arising from this report.

8.0 SUSTAINABILITY IMPLICATIONS (Social/Community Safety/Cultural/ Economic/ Environment)

8.1 None.

9.0 IMPACT UPON (Value For Money/Equalities/E-Government/Human Rights/Health And Safety)

9.1 None.

10.0 RELATED DECISIONS AND ANY OTHER RELEVANT FACTS

- 10.1** Audit Committee 24 July 2019 – Approval of Annual Governance Statement 2018/19.
Council 24 June 2008 – Approval of Code of Corporate Governance.

Background Papers: Annual Governance Statement 2019/20

Contact Officer: Borough Solicitor
01684 272011 sara.freckleton@tewkesbury.gov.uk

Appendices: Appendix 1 - Monitoring of Significant Governance Issues 2019/20

SIGNIFICANT GOVERNANCE ISSUES 2019/20

No.	Governance issue	Proposed Action	Timescale	Responsible Officer/Group	Current Position as at 1 December 2020
1.	Community Infrastructure Levy (CIL) – governance arrangements	Deliver key internal audit recommendations; <ul style="list-style-type: none"> • Overall governance arrangements to be formalised • Operational processes to be agreed e.g. monitoring, reporting and reconciliation • Publication of annual infrastructure funding statement 	September 2021	CIL Working Group (Head of Development at lead officer)	A Community Infrastructure Levy (CIL) Manager for the three JCS Authorities, Tewkesbury, Cheltenham and Gloucester is in place. The CIL manager is responsible for the monitoring and reporting of the CIL monies. The Infrastructure Funding Statement is being reported to Executive on 18 th November and Full Council 8 th December 2020. A number of options for CIL governance are currently being explored.
2.	Local Code of Corporate Governance	Develop and approve a new code of governance	April 2021	Head of Corporate Services	Not yet commenced. Earmarked for commencement in quarter 4.
3.	COVID-19	In line with the CIPFA briefing note undertake a lessons learnt analysis from responding to COVID-19	March 2021	Corporate Management Team	Lessons learned are being captured and documented – there are lots of examples already where the council has had to adapt to the ‘new norm’. This piece of work has been added as a pending item within the Overview and Scrutiny Committee work programme. The implementation date will be governed as to when is an appropriate time e.g out of response mode and well into recovery mode.

4.	Administration of Discretionary Housing Payments	<p>Implementation of Internal audit recommendations including;</p> <ul style="list-style-type: none"> • Collection and assessment of evidence to support the integrity of DHP applications • Review of the DHP policy including a review of non-essential items • Independent verification check 	December 2020	Revenues and Benefits Manager	<p>Work has commenced on implementing the internal audit recommendations and additional evidence is routinely collected in support of applications and follow up enquiries are made if further information is required. The DHP policy has been reviewed and non-essential items of expenditure are now excluded from the affordability calculation. Limited progress has been made on the independent verification check due to resources being redeployed to support the Covid-19 response. This will be picked up in Quarter 3, resources allowing.</p>
----	--	---	---------------	-------------------------------	--

TEWKESBURY BOROUGH COUNCIL

Report to:	Audit and Governance Committee
Date of Meeting:	16 December 2020
Subject:	Counter Fraud Unit Report
Report of:	Head of Finance and Asset Management
Corporate Lead:	Deputy Chief Executive
Lead Member:	Lead Member for Corporate Governance
Number of Appendices:	One

Executive Summary:

To provide the Audit and Governance Committee with assurance over the counter fraud activities of the Council.

Work plans are presented to the Audit and Governance Committee detailing progress and results for consideration and comment as the body charged with governance in this area.

The Counter Fraud Unit will continue to provide Audit and Governance Committee with direct updates biannually, for Tewkesbury Borough Council this will be at the July and December meetings.

Recommendation:

That the Audit and Governance Committee notes the report and makes comment as necessary.

Reasons for Recommendation:

The Audit and Governance Committee oversees the Council's counter fraud arrangements and it is therefore appropriate for the Committee to be updated in relation to counter fraud activity.

In administering its responsibilities, this Council has a duty to prevent fraud and corruption, whether it is attempted by someone outside or within the Council such as another organisation, a resident, an employee or Councillor.

The Council is committed to an effective counter fraud and corruption culture, by promoting high ethical standards and encouraging the prevention and detection of fraudulent activities, thus supporting corporate and community plans.

Resource Implications:

The report details financial savings generated by the Counter Fraud Unit.

Legal Implications:

In general terms, the existence and application of an effective fraud risk management regime assists the Council in effective financial governance which is less susceptible to legal challenge.

The Counter Fraud Unit adheres to the appropriate legislation when conducting work on behalf of the Council and other partners.

Risk Management Implications:

The Council is required to proactively tackle fraudulent activity in relation to the abuse of public funds. The Counter Fraud Unit provides assurance in this area.

Failure to undertake such activity would accordingly not be compliant and expose the authority to greater risk of fraud and/or corruption.

If the Council does not have effective counter fraud and corruption controls it risks both assets and reputation.

Performance Management Follow-up:

Regular updates are provided by the Counter Fraud Manager to the Head of Finance and Asset Management and the Head of Corporate Services. Biannual reports in relation to counter fraud work will be made to the Audit and Governance Committee.

Internal Audit and the Counter Fraud Unit have a formalised protocol and now meet quarterly to review the current work plan and assess any areas of risk.

Policy documentation will be presented when required to the Management Team.

Environmental Implications:

Not applicable.

1.0 INTRODUCTION/BACKGROUND

1.1 The Audit and Governance Committee oversees the Council's counter fraud arrangements and it is therefore appropriate for the Committee to be updated in relation to counter fraud and enforcement activity.

1.2 Work plans for 2020/2021 have been agreed with the Chief Finance Officer and Corporate Management and work is underway. The Audit and Governance Committee, as the body charged with governance in this area, is presented with a copy of the work plan for information. The plan is likely to change as a consequence of the workstreams created by the COVID-19 pandemic.

1.3 Attached at Appendix 1 is the updated work plan for 2020/2021.

2.0 WORK PROGRAMME & RESULTS

2.1 The CFU has been supporting workstreams created as a consequence of the pandemic by providing support relating to fraud risk and abuse, most significantly in relation to the Business Grants. This will continue as required as more grant schemes are implemented. Currently the team are reviewing eight transactions (£80,000) to verify eligibility.

2.2 In addition to Appendix 1, as a dedicated investigatory support service, the CFU undertakes a wide range of enforcement and investigation work according to the requirements of each Council. This includes criminal investigation and prosecution support for enforcement teams, investigations into staff/Member fraud and corruption, or tenancy and housing fraud investigation work.

2.3 Summary of work:

- The team has received two referrals from across the Council and closed two cases.
- The CFU has been tasked with undertaking the investigation of alleged fraud and abuse in relation to the Council Tax Reduction Scheme (Council Tax Support) and are the single point of contact for Department for Work and Pensions (DWP) Housing Benefit investigations.

The team received 15 referrals and closed 12 cases. Five Civil Penalties have been applied totalling £330 and increased Council Tax revenue of £5,957 has been raised.

A case was heard in the Magistrates Court in September, the defendant pleaded not guilty to the offences stating that she had not been dishonest in her actions. The incorrectly paid Council Tax Support and Department for Work and Pensions benefits totals £17,962. The trial is listed for February 2021.

The team have processed 126 enquiries for DWP and sent / received 18 joint working requests.

- A review of the Housing List has commenced. So far, the team have reviewed applications within Emergency Band (51 applications) and Gold Band (77 applications). 49 discrepancies have been referred to the team.

Whilst undertaking the review of the Housing List, the CFU also processed the related National Fraud Initiative matches (147 matches) which resulted in the removal of eight applications.

Each cancelled housing application represents a property which can be reallocated to another eligible family. The National Fraud Initiative applies a figure of £3,240 for each application removed, to represent the value of future losses prevented as a result of removing an applicant. This represents a saving on the cost of temporary accommodation. In addition, the result of the band re-prioritisation is that those families who are correctly banded have a greater chance of being housed and housed more speedily. The loss avoidance figure for this piece of work is £25,920.

3.0 OTHER OPTIONS CONSIDERED

3.1 None.

4.0 CONSULTATION

4.1 Work plans for 2020/21 have been agreed with the Head of Finance and Asset Management and the Head of Corporate Services.

5.0 RELEVANT COUNCIL POLICIES/STRATEGIES

5.1 Counter Fraud and Anti-Corruption Policy.

5.2 Corporate Enforcement Policy.

5.3 Council Tax, Housing Benefit and Council Tax Support Penalty and Prosecution Policy.

6.0 RELEVANT GOVERNMENT POLICIES

6.1 None.

7.0 RESOURCE IMPLICATIONS (Human/Property)

7.1 The promotion of effective counter fraud controls and a zero tolerance approach to internal misconduct promotes a positive work environment.

8.0 SUSTAINABILITY IMPLICATIONS (Social/Community Safety/Cultural/ Economic/ Environment)

8.1 This is a positive example of joint working across the County. The existence of counter fraud activity acts as a deterrent to the abuse of public funds which impacts positively on the economy and local demographic.

9.0 IMPACT UPON (Value For Money/Equalities/E-Government/Human Rights/Health And Safety)

9.1 The service is a shared one across the County and as such overheads and management costs are also shared equally meaning there is increased value for money.

10.0 RELATED DECISIONS AND ANY OTHER RELEVANT FACTS

10.1 Counter Fraud and Anti-Corruption Policy approved at Executive Committee in October 2019.

Background Papers: None.

Contact Officer: Counter Fraud Unit Manager Tel: 01285 623356
Email: emma.cathcart@cotswold.gov.uk

Appendices: 1 – Work Plan 2020/2021.

Department / Contact	Task	Dates / Notes
Corporate / Strategy	Delivery of two reports for Audit and Governance Committee	July and December
Corporate / Strategy	RIPA Coordinator Role - Review of Policies / annual report to Members / advisory role for staff / IPCO liaison	Annual update to be reported July. Surveillance / CHIS Policy and Communication Data Policy redrafted. Approved by Audit and Governance Committee / Executive Committee. Social Media Policy currently being revised.
Corporate / Strategy	Home Office Serious and Organised Crime Checklist and accompanying work plan	
Corporate / Strategy	Home Office Bribery and Corruption Assessment Template and accompanying work plan	
Corporate / Strategy	Staff and Member Fraud Awareness Sessions	Requirements / Delivery to be reviewed for 2021/2022 work plan
Corporate / Strategy	Development / Review of Fraud Response Plan	
Corporate / Strategy	Development of Service Specific Fraud Risk Register	
Corporate / Strategy	Development of fraud awareness literature for staff and members	Complete - MT approval pending
Corporate / Strategy	Development of RTB / debt recovery process	
Corporate / Strategy	RIPA, IPA, CPIA, PACE, Disclosure Training - Enforcement Officers	To be transferred to 2021/2022 work plan
Corporate / Strategy	Collation and Publication of Fraud Transparency Data	Complete June
Procurement	Review of procurement and contract strategy	To be transferred to 2021/2022 work plan
Procurement	Supplier Payment Review	To be transferred to 2021/2022 work plan
Internal Audit / HR	Policy and Procedure: Staff Declarations of Interest / Conflicts of Interest	Draft issued to Governance Group for consideration. Draft now in progress with One Legal and HR.
Internal Audit / HR	Review of HR Recruitment and Vetting Policy and Procedures	Report pending
Internal Audit / HR	Review of the Gifts and Hospitality Policy and Procedure	Draft agreed by Governance Group, HR and One Legal. Final version to be approved by MT

Department / Contact	Task	Dates / Notes
Policy	Drafting / consultation / adoption of Corporate Enforcement Policy	Approved by O&S Committee / Executive Committee
Policy	Drafting / consultation / adoption of Money Laundering Policy	Draft approved by Finance. To be issued to MT and One Legal. Committee approval March 2021.
Revenues and Benefits	HBMS Referrals - triage and recommendations	Complete – monthly triage and returns being undertaken by CFU
Revenues and Benefits	Charity Shop Exemption Review	To be transferred to 2021/2022 work plan
Revenues and Benefits	NFI – all data sets	Q4
Licensing	Proactive SOC Fraud Drive - transient / cash businesses	To be transferred to 2021/2022 work plan
Housing	Review of the Housing List (no related NFI matches this year)	Commenced

SOC = Serious and Organised Crime

RIPA = Regulation of Investigatory Powers Act 2000

IPA = Investigatory Powers Act 2016

CPIA = Criminal Procedure and Investigations Act 1996

PACE = Police and Criminal Evidence Act 1984

TEWKESBURY BOROUGH COUNCIL

Report to:	Audit and Governance Committee
Date of Meeting:	16 December 2020
Subject:	Annual Safeguarding Update
Report of:	Head of Community Services
Corporate Lead:	Chief Executive
Lead Member:	Lead Member for Community.
Number of Appendices:	Four

Executive Summary:

Safeguarding is everybody's business, all Members and employees, and other statutory partners have a duty to report all safeguarding concerns to relevant safeguarding authority.

This report provides the Committee with an update on how the Council is fulfilling its safeguarding responsibilities. The Council has a safeguarding policy and procedure and this was refreshed and adopted in February 2020.

The way that organisations work together to ensure that the welfare of children, in particular, are safeguarded has changed, these changes are explained in the body of the report. Some of these arrangements are replicated in the adults at risk arena, in that the District Safeguarding Network (a network of District Safeguarding Officers) has been added as a formal sub-group of the main adults and children's safeguarding partnerships boards.

The report and appendices set out the new arrangements for the Gloucestershire Safeguarding Children Executive (GSCE) and also the new methodology for partner organisations to provide assurance that they are complying with their legal duties to safeguard children in particular.

Recommendation:

To CONSIDER the contents of the Annual Report and to NOTE the Section 11 assurance submission.

Reasons for Recommendation:

Tewkesbury Borough Council is committed to the principles of safeguarding and promoting the welfare of all children, young people and adults at risk. Our employees and any contractors working on the Council's behalf are briefed and understand the definitions of children and adults at risk in the context of the Safeguarding Vulnerable Groups Act and the legislative framework of measures to protect these groups from harm. This report provides the Committee with the reassurance that safeguarding is being managed correctly by the Council.

Resource Implications:

None arising directly from this report.

Legal Implications:

None arising directly from this report; however, the Children Act 2004, Children and Social Work Act 2017 the safeguarding Vulnerable Groups Act 2006 and the Care Act 2014 place duties on the Council to ensure its functions are discharged having regard to the need to safeguard and promote the welfare of children, young people and vulnerable adults.

Risk Management Implications:

None arising directly from this report; however, the Council has a duty of care for the children, young people and adults at risk who take part in activities, or access services that it provides. The Council recognises that all children and young people have a right to be safe and to be protected from abuse and harm. By not complying with the recommendations made in the safeguarding audit, children, young people and adults at risk could be exposed to an increased risk of abuse and this in turn could damage the Council's reputation.

Performance Management Follow-up:

The safeguarding policy was reviewed in 2019 to ensure that it is still fit for purpose.

Environmental Implications:

None arising directly from this report.

1.0 INTRODUCTION/BACKGROUND

- 1.1 Safeguarding is everybody's business, all Members and employees, and other statutory partners have a duty to report all safeguarding concerns to relevant safeguarding authority.
- 1.2 Tewkesbury Borough Council recognises and accepts its responsibilities to ensure, as far as possible, that young people and adults at risk are protected from harm.
- 1.3 Historically, District & Borough Councils and other partners are required to carry out a self-assessment in order to demonstrate their compliance with S11 of the Children's Act 2004.
- 1.4 The process for demonstrating compliance has changed in recent months in order to make it more meaningful and relevant to the organisation to which it applies.

2.0 WORKING TOGETHER

- 2.1 Children's Safeguarding is everyone's responsibility. Historically the County Council was the lead authority, although there has always been a formal duty for the Police and the Clinical Commissioning Groups (CCG's) and other public authorities to cooperate.
- 2.2 The Children Act 2004, as amended by the Children and Social Work Act 2017, strengthens this already important relationship by placing new duties on key agencies in a local area. Specifically, the police, clinical commissioning groups and the local authority (upper tier authority) are under a duty to make arrangements to work together, and with other partners locally, to safeguard and promote the welfare of all children in their area.
- 2.3 Locally this has led to a review of the way that the Local Safeguarding Children Boards (LSCBs) operates.

- 2.4 From 29 June 2018, local authorities began their transition from LSCBs to safeguarding partner and child death review partnerships. The transition needed be completed by 29 September 2019 and is in the process of being implemented.
- 2.5 New Section 11 requirements have been incorporated into the review and the detail of this is covered in the report below at Paragraph 3.
- 2.6 The new structure and reporting lines for the Gloucestershire Safeguarding Children Executive (GSCE) is shown at Appendix 1.
- 2.7 Members will note that the District Safeguarding Network (a network of Gloucestershire District and Borough Council Representatives) is now a formal sub-group of the new arrangements. This arrangement is also replicated across the adult safeguarding partnership.
- 3.0 TEWKESBURY SECTION 11 ASSURANCE REPORT**
- 3.1 As mentioned above, the Council needs to reassure the GSCE that it is fulfilling its duties under Section 11 of the Children Act 2011 and the methodology for this has changed.
- 3.2 The old methodology for doing this was for the relevant Officer at the Council to complete an audit using the template attached at Appendix 2. Members will note that the Section 11 audit needed to be carried out on an annual basis. Now, however, the reporting frequency and period covered by the report will be over two years rather than one.
- 3.3 The methodology for reassuring the GSCE has changed and it is much more relevant and tailored to the organisation or partner. The new guidance for local authority partners is attached at Appendix 3.
- 3.4 Members will note that whilst there is still a template that requires submission to an assurance panel. The report now also includes any actions specific to that organisation that have been highlighted by any serious case reviews or similar. In addition to submitting the report, there is also the opportunity for the safeguarding officer to attend the panel to add context to their submission.
- 3.5 Whilst attendance at the panel is not mandatory this will be a time to expand on the agency's submitted report, respond to questions relating to their submission as well as incorporate other relevant safeguarding topics from the agency to the panel; therefore offering a broad picture of the agency's Section 11 and broader safeguarding compliance.
- 3.6 The submission for Tewkesbury Borough Council is attached at Appendix 4.
- 4.0 TEWKESBURY SAFEGUARDING CASES**
- 4.1 During the year 2019-20 there were 15 safeguarding cases raised internally with the Safeguarding Officer or his deputies. Of these, two were formally referred to the Safeguarding unit at Gloucestershire County Council and a social worker was allocated to the cases. Two cases were passed to the Gloucestershire Constabulary, one to the mental health crises team and two to adult social care. The remaining cases were dealt with in-house via a multi-agency meeting with partners.
- 4.2 The 15 cases raised internally came from a good cross section of Council departments which is encouraging as it demonstrates that Officers have a good understanding of their safeguarding responsibilities.

5.0 OTHER OPTIONS CONSIDERED

5.1 None.

6.0 CONSULTATION

6.1 None.

7.0 RELEVANT COUNCIL POLICIES/STRATEGIES

7.1 Tewkesbury Borough Council Safeguarding Policy and Procedure.

8.0 RELEVANT GOVERNMENT POLICIES

8.1 Safeguarding children and young people – July 2014.

Adult safeguarding: statement of government policy – May 2011.

9.0 RESOURCE IMPLICATIONS (Human/Property)

9.1 None.

10.0 SUSTAINABILITY IMPLICATIONS (Social/Community Safety/Cultural/ Economic/ Environment)

10.1 None.

11.0 IMPACT UPON (Value For Money/Equalities/E-Government/Human Rights/Health And Safety)

11.1 None.

Background Papers: None.

Contact Officer: Head of Community Services Tel: 01684 272259

Email: Peter.tonge@tewkesbury.gov.uk

Appendices:

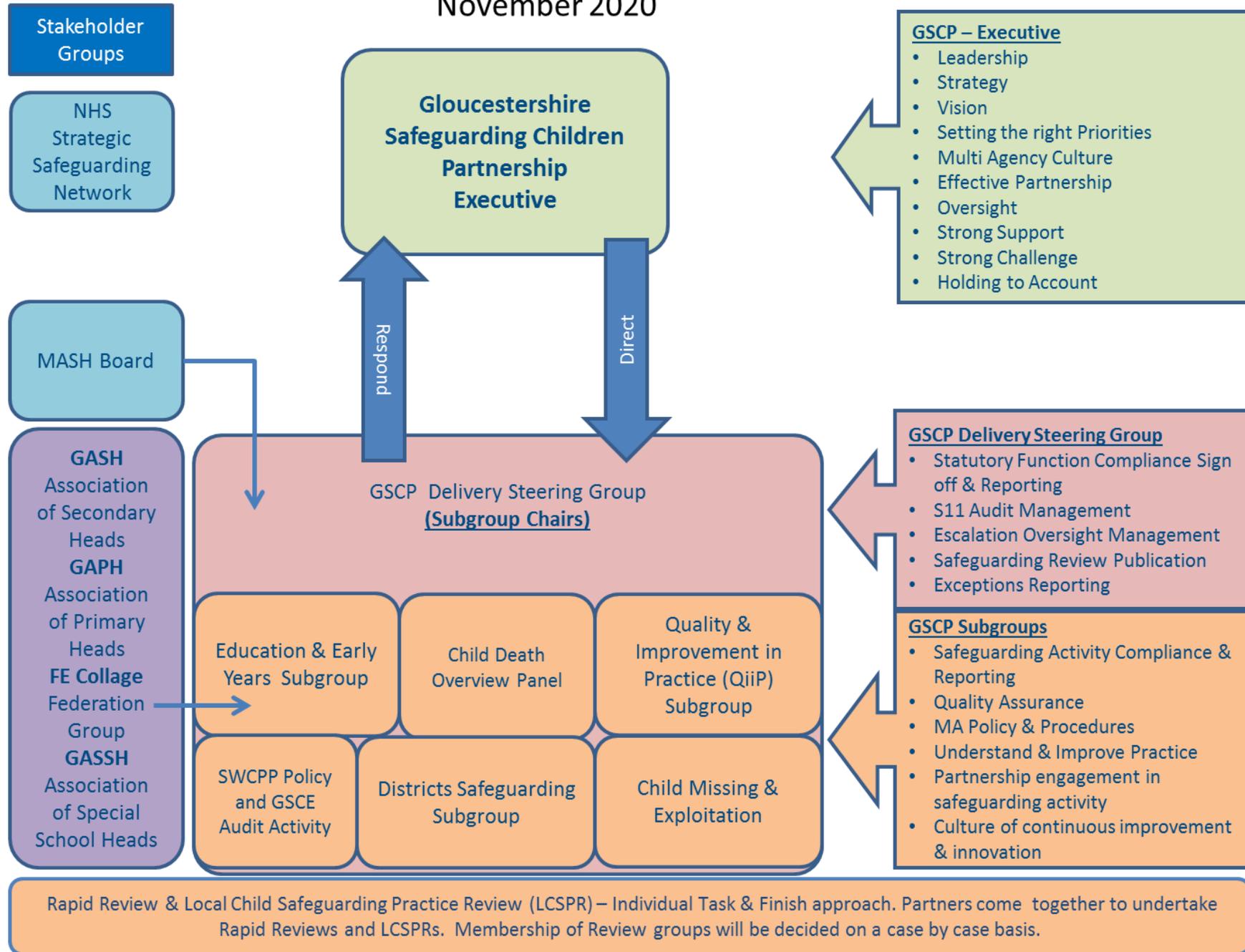
1 – GCSP Structure.

2 – Section 11 Blank Template (old version).

3 – GSCP Section 11 Guidance.

4 – TBC Section 11 Submission.

November 2020



Appendix 2

Gloucestershire Section 11 Self Assessment Audit Tool Standards for safeguarding and promoting the welfare of children

Name of Agency or Organisation	
Audit Completed By	
Contact Details	
Date Returned	

Introduction

The tool has been updated by Gloucestershire Safeguarding Children Board during 2017 to incorporate local issues and themes. The audit tool uses a model of self evaluation by partner agencies to help identify areas of good practice and areas that need to be improved.

The key organisations operating within Gloucestershire that are covered by the duty to safeguard and promote the welfare of children and young people are:

- The Local Authority and District Councils that provide children's and other types of services, including children's and adult social care services, public health, housing, sport, culture and leisure services, licensing authorities and youth services
- NHS organisations, including the NHS Commissioning Board and clinical commissioning groups, NHS Trusts and NHS Foundation Trusts
- The police, including police and crime commissioners and the chief officer
- British Transport Police
- The Probation Service
- Community Rehabilitation Companies
- Governors/Directors of Prisons and Young Offender Institutions
- Directors of Secure Training Centres
- Principals of Secure Colleges
- Youth Offending Team

Appendix 2

When completing this tool, there must be clear evidence provided for the ratings that are given. For example, wherever possible the rating should be backed up with data or qualitative evidence arising from audit/internal quality assurance processes. The GSCB may ask for further evidence to support the rating that has been given if it is not clear from the information that has been provided.

45

Standard 1: Organisational Safeguarding Responsibilities are Clearly Stated					
Evidence Required	Not Met	Partly Met	Fully Met	Rating	Supporting Evidence and Action Being Taken
1.1 – Each agency has a named person with overall responsibility for safeguarding arrangements (Please state their name and job title)	There is no named person with overall responsibility for safeguarding within the organisation.	Please rate partly met if your agency had some arrangements in place but is not yet fully meeting the standard	There is a named individual with overall responsibility for safeguarding within the organisation. (please provide name and job role in the evidence/comments field)		
1.2 – Staff and volunteers within the organisation know who the named person is, and they understand their role and know how to contact them	Staff are not aware that a) there is a named person responsible for safeguarding b) what their role is and c) how to contact them	Please rate partly met if your agency had some arrangements in place but is not yet fully meeting the standard	Staff are aware that there is a named person with responsibility for safeguarding, they understand their role and know how to contact them		
1.3 - The importance of safeguarding and promoting the welfare of children is clearly	This message is not communicated within the organisation.	Please rate partly met if your agency had some arrangements in place but is not yet fully	There are a range of communication tools in place that regularly reinforce the		

Appendix 2

communicated to all staff		meeting the standard	importance of safeguarding and promoting the welfare of children.		
1.4 – There is a clear and accessible safeguarding policy in place which sets out the responsibilities for staff and volunteers for safeguarding children, including when and how to act on safeguarding concerns(provide a copy as evidence)	The organisation does not have a safeguarding policy in place.	Please rate partly met if your agency had some arrangements in place but is not yet fully meeting the standard	There is a clear policy in place; staff work to the policy and make changes to their practice in line with policy updates		
1.5 - Staff, children and families are aware of how to make complaints when responsibilities are not met (provide a copy of the complaints policy and data in relation to the number of safeguarding complaints dealt with during the year)	Staff, children and families are not aware of how to make a complaint.	Please rate partly met if your agency had some arrangements in place but is not yet fully meeting the standard	There is a clear and easy to understand complaints policy in place, which staff, children and families are aware of and understand. The policy is readily accessible and complaints are responded to in a timely manner.		

Appendix 2

<p>1.6 – Whistleblowing concerns are taken seriously and are treated in line with the organisation’s whistleblowing procedures</p>	<p>There is no procedure in place to raise concerns about poor or unsafe practice and potential failures in the organisation’s safeguarding arrangements</p>	<p>Please rate partly met if your agency had some arrangements in place but is not yet fully meeting the standard</p>	<p>There is a whistleblowing procedure in place; all staff are aware of the procedure to follow should they have concerns. There are procedures in place for concerns to be raised with the organisation’s leadership team.</p>		
<p>Standard 2 – A clear line of accountability for the commissioning and/or provision of services designed to safeguard and promote the welfare of children</p>					
<p>2.1 – Safeguarding priorities are reflected in the agency’s strategic plan</p>	<p>The strategic plan does not make any reference to safeguarding and it is not felt to be a strategic priority</p>	<p>Please rate partly met if your agency had some arrangements in place but is not yet fully meeting the standard</p>	<p>The strategic plan includes clear safeguarding priorities and there are clear actions for how these will be achieved and what difference will be made for children and families.</p>		
<p>2.2 - Safeguarding governance arrangements are clearly defined within the organisation e.g. through regular discussions at strategic</p>	<p>Safeguarding governance arrangements are not clearly defined within the organisation</p>	<p>Please rate partly met if your agency had some arrangements in place but is not yet fully meeting the standard</p>	<p>Safeguarding governance arrangements are clearly defined. There are robust discussions in relation to safeguarding</p>		

Appendix 2

leadership meetings			responsibilities and all Senior Managers are kept up to date with both local and national safeguarding guidance and the role they have to play in improving outcomes for children.		
2.3 - Safeguarding responsibilities are included in job descriptions and/or volunteer responsibilities	Job descriptions and volunteer responsibilities don't make any reference to the safeguarding responsibilities of individuals	Please rate partly met if your agency had some arrangements in place but is not yet fully meeting the standard	Safeguarding responsibilities are included in job descriptions and volunteer responsibilities and staff and volunteers are fully aware of to whom they are accountable		
2.4 – Safeguarding is routinely discussed and is a standing item in supervision and appraisal. (please provide evidence of any recent audits)	Safeguarding is not discussed during supervision or included in appraisals	Please rate partly met if your agency had some arrangements in place but is not yet fully meeting the standard	Safeguarding discussions are integral to all supervision arrangements and clear actions are agreed and followed up through management oversight. Safeguarding responsibilities are included within the appraisal process, which includes a clear focus on learning and development needs of		

Appendix 2

			staff and the outcomes that need to be achieved		
2.5 - FOR COMMISSIONING ORGANISATIONS ONLY: Private, Voluntary and Independent organisations commissioned to provide services, are compliant with S11 standards and these are monitored through contract monitoring arrangements	Contract monitoring arrangements do not include whether the organisation is compliant with S11 standards.	Please rate partly met if your agency had some arrangements in place but is not yet fully meeting the standard	<p>Compliance with S11 Standards is fully regulated through the contract monitoring arrangements. Any non-compliance is addressed and actions are put in place to ensure full compliance with the standards in order to safeguard children.</p> <p>The organisation has a demonstrable understanding that it is their responsibility to ensure that organisations providing services on their behalf are compliant with Section 11.</p> <p>The GSCB Guidance for Commissioners is used to ensure compliance with S11 standards.</p>		
2.6 - FOR	The commissioning		The commissioning		

Appendix 2

<p>COMMISSIONED ORGANISATIONS ONLY: The commissioning process included a requirement to safeguard children.</p>	<p>process did not place a requirement on the organisation to safeguard children.</p>		<p>organisation included a specific requirement on the organisation to safeguard children, as part of the commissioning process.</p>		
<p>Standard 3 – There is a culture of listening to children and taking account of their wishes and feelings, both in individual decisions made about them and the development of services</p>					
<p>3.1 - Service development plans are informed by the views and experiences of children and families</p>	<p>Plans are developed without taking into consideration the wishes and feelings of children, young people and families</p>	<p>Please rate partly met if your agency had some arrangements in place but is not yet fully meeting the standard</p>	<p>Children and families are actively involved in the design, development and delivery of services.</p>		
<p>3.2 – The voice and experiences of the child are routinely heard and acted upon</p>	<p>The voice of the child is not taken into consideration and there is no evidence of the child's views and experiences being recorded on files or evidenced in plans.</p>	<p>Please rate partly met if your agency had some arrangements in place but is not yet fully meeting the standard</p>	<p>The voice of the child is routinely heard and acted upon. There is clear evidence that the child's experiences, views and wishes have been taken into account and assessments and plans are focussed around the needs and timescales of the child. Service user involvement forums and surveys take place on a regular basis.</p>		

Appendix 2

3.3 Feedback from children and families effectively informs internal quality assurance processes and leads to action for improvement (Improvement Plan)	Feedback from children and families is not routinely sought and does not inform quality assurance processes	Please rate partly met if your agency had some arrangements in place but is not yet fully meeting the standard	Feedback from children and families is an integral part of quality assurance processes within the organisation and their views and experiences are used to improve safeguarding practice through learning and development activity and system changes		
3.4 - The diversity needs of children are met, and there is equality of opportunity	There is no evidence in place to suggest that the work of the organisation is anti-discriminatory. The organisation does not have an equality and diversity policy.	Please rate partly met if your agency had some arrangements in place but is not yet fully meeting the standard	Individual needs based on race, language, religion, faith, gender and disability are taken into account when working with a child and their family. There is an equality and diversity policy and action plan in place which is monitored and updated on a regular basis.		
Standard 4 – Effective Inter-Agency Working to safeguard children					
4.1 - The organisation is regularly represented and is an active	There is little or no representation by the organisation at	Please rate partly met if your agency had some arrangements in place	There is a representative from the organisation who		

Appendix 2

<p>participant at safeguarding forums, meetings and child protection conferences (if invited)</p>	<p>safeguarding meetings and forums. When the organisation is represented, they do not take an active role in discussion and decision making</p>	<p>but is not yet fully meeting the standard</p>	<p>regularly attends safeguarding meetings or forums and fully contributes to discussions and decision making. Inter-agency working exists and works effectively at both a strategic and a practice level within the organisation and can be evidenced through quality assurance activity and management oversight.</p>		
<p>4.2 - Staff and volunteers understand the GSCB Levels of Intervention guidance and the type of support that should be provided according to the needs of the child or young person (Improvement Plan)</p>	<p>Staff working within the organisation are not aware of the Levels of Intervention guidance or the action that they would need to take if they were concerned about a child</p>	<p>Please rate partly met if your agency had some arrangements in place but is not yet fully meeting the standard</p>	<p>Staff and volunteers understand thresholds for intervention across the continuum of need and use the Levels of Intervention guidance as part of their daily decision making to ensure that appropriate decisions are made in the best interests of the child and their family</p>		
<p>4.3 - Staff are confident in the use of healthy, respectful professional challenge if they do not</p>	<p>Staff are not aware of or confident in the use of healthy challenge. They are not aware of</p>	<p>Please rate partly met if your agency had some arrangements in place but is not yet fully</p>	<p>All appropriate staff within the organisation understand and apply the principles of</p>		

Appendix 2

<p>agree with the decisions that have been made within and across agencies.</p> <p>Click here to view the GSCB Escalation of Professional Concerns Guidance</p>	<p>the GSCB Escalation of Professional Concerns Guidance</p>	<p>meeting the standard</p>	<p>respectful challenge as part of their daily practice. Discussions regarding the importance of professional challenge take place as part of supervision arrangements. Concerns are escalated appropriately and in line with the GSCB policy. The senior leadership team are advised of the number of challenges that are made and these are reported back to the GSCB.</p> <p>Please provide details of the number of escalations that have been raised by the organisations since April 2017</p>		
<p>4.4 – Staff are aware of the roles and responsibilities of other professionals and agencies and</p>	<p>Staff are not clear about the role and responsibilities of other professionals or the importance of working</p>	<p>Please rate partly met if your agency had some arrangements in place but is not yet fully meeting the standard</p>	<p>Staff within the organisation are clear about their own roles and responsibilities and those of other</p>		

Appendix 2

	understand the importance of multi-agency working with children, young people and their families as defined in Working Together to Safeguard Children (2015)	together to improve outcomes for children and young people		professionals and agencies. Practice is in line with the requirements of Working Together to Safeguard Children and any concerns about the effective of multi-agency working are raised in line with GSCB guidance and procedures.		
	Standard 5 – Staff are aware of information sharing procedures					
54	5.1 - Staff are aware of how to access multi-agency guidance on information sharing	Staff are not aware of how to access multi-agency guidance on information sharing	Please rate partly met if your agency had some arrangements in place but is not yet fully meeting the standard	There are information sharing procedures/guidance in place. Staff understanding of the procedures/guidance is monitored through internal audit and supervision checks.		
	5.2 - All staff and volunteers who come into contact with children understand the purpose of information sharing in order to safeguard children	Staff and volunteers who come into contact with children do not understand the purpose of information sharing.	Please rate partly met if your agency had some arrangements in place but is not yet fully meeting the standard	Staff and volunteers who become aware of issues relating to child protection fully understand the importance of information sharing in order to safeguard		

Appendix 2

			children.		
5.3 – All staff within the organisations know when and how to share information when there are concerns about the safety and welfare of a child	Staff do not understand when and how to share information and do not seek advice from the safeguarding lead	Please rate partly met if your agency had some arrangements in place but is not yet fully meeting the standard	Staff within the organisation understand when are how to share information; are clear about the importance of discussing concerns and obtaining consent wherever it is safe to do so and also the action that is taken when there are concerns that a child is at immediate risk of significant harm.		
Standard 6 – Appropriate training, supervision and support for staff					
6.1 – Safeguarding is included in the organisation’s induction programme for staff and volunteers	Staff induction does not include safeguarding information. Staff do not have an awareness of their own safeguarding responsibilities or those of other professionals	Please rate partly met if your agency had some arrangements in place but is not yet fully meeting the standard	An induction process is in place which includes safeguarding information. All staff receive an introduction to the organisation’s child protection policy and local reporting processes, which includes Levels of Intervention guidance, professional challenge/Escalation		

Appendix 2

			Policy and information sharing guidance. The induction always takes place within the first 6 months of employment.		
6.2 - Safeguarding training is accessed by all members of staff appropriate to their job roles, which includes; in-house single agency training and as appropriate multi-agency specialist training.	Staff within the organisation do not receive appropriate levels of training.	Please rate partly met if your agency had some arrangements in place but is not yet fully meeting the standard	All staff within the organisation have received safeguarding training or are due to receive the training appropriate to their role and responsibilities. This can be clearly evidenced and is regularly reported to the senior leadership team.		
6.3 – The organisation keeps records of the safeguarding training attended by each volunteer or staff member	There are no safeguarding training records kept by the organisation	Please rate partly met if your agency had some arrangements in place but is not yet fully meeting the standard	There are robust records kept by the organisation that show each course, both single agency and multi-agency that a member of staff has attended and the date of attendance. The organisation also records that the 3-month evaluation		

Appendix 2

			questionnaire has been completed.		
6.4 – The organisation measures the impact of safeguarding training back in the workplace and on outcomes for children and young people	There are no processes in place within the organisation to measure the impact of safeguarding training	Please rate partly met if your agency had some arrangements in place but is not yet fully meeting the standard	The organisation has a robust mechanism to be able to measure the impact of safeguarding training attended by staff and volunteers on their practice through applied learning, which leads to improved outcomes for children and young people		
6.5 - Learning from system reviews, relevant to the organisation have been disseminated and embedded. They might include Serious Case Review's (SCR) and other systems review, Child Death Overview Panel (CDOP), Critical learning review (Youth Justice Board)	No dissemination of learning from any system reviews.	Please rate partly met if your agency had some arrangements in place but is not yet fully meeting the standard	Systematic dissemination of learning from reviews relevant to the organisation and of embedding the learning into the organisational culture.		
Standard 7 – Safe Recruitment and Allegations Management					
7.1 - Relevant staff	Relevant staff within	Please rate partly met if	Relevant staff have		

Appendix 2

have access to safer recruitment training	the organisation do not have access to safer recruitment training	your agency had some arrangements in place but is not yet fully meeting the standard	undertaken safer recruitment accredited training, (e.g. GSCB safer recruitment training)		
7.2 - Interview panels include someone trained in safer recruitment when appropriate	Interview panels do not include a panel member who is trained in safer recruitment	Please rate partly met if your agency had some arrangements in place but is not yet fully meeting the standard	When appropriate, Interview panels always include at least one member who has undertaken accredited Safer Recruitment training		
7.3 - References are taken up in line with the organisation's recruitment guidelines	References are not taken up in accordance with organisational guidelines.	Please rate partly met if your agency had some arrangements in place but is not yet fully meeting the standard	Where organisational guidelines state that references are taken up after interview, this is always the case and staff are not appointed unless a satisfactory reference has been received		
7.4 - Regulated activity under DBS has been agreed and checks undertaken	There is no clear understanding of regulated activity and DBS checks are not undertaken.	Please rate partly met if your agency had some arrangements in place but is not yet fully meeting the standard	The organisation undertakes DBS checks on all staff and volunteers who work with children in regulated activity		
7.5 - All staff (where appropriate) are aware of the procedures for	Staff are not aware of the procedures to be followed if allegations	Please rate partly met if your agency had some arrangements in place	Procedures for the management of allegations are known		

Appendix 2

<p>allegations against staff and have received relevant training</p>	<p>are made about them or a colleague</p>	<p>but is not yet fully meeting the standard</p>	<p>by all appropriate staff. Allegations are referred to the most senior person who is not implicated in the concern. If an allegation has been made there is evidence that the procedures are followed properly, reported to the Local Authority Designated Officer (LADO) and clear records kept. (Please evidence the number of referrals made to the LADO, and whether they were made within timescales (Working Together 2015 stipulates within 1 working day)</p>		
<p>Standard 8 – Monitoring and inspection of arrangements to safeguard and promote the welfare of children</p>					
<p>8.1 – There is a quality assurance framework in place which is embedded and the findings routinely lead to practice improvements (please provide copy as</p>	<p>There is no internal safeguarding quality assurance framework in place</p>	<p>Please rate partly met if your agency had some arrangements in place but is not yet fully meeting the standard</p>	<p>There is a quality assurance framework in place within the organisation. Safeguarding children and young people is integral to the principles and</p>		

Appendix 2

evidence) (Improvement Plan)			objectives of the framework and there is clear evidence that findings from quality assurance activity leads directly to practice improvements through learning and development opportunities and changes to policies and procedures		
8.2 – There are key performance indicators in place that provide internal assurance about the quality of safeguarding responses and data is routinely shared with the GSCB (Improvement Plan)	The organisation does not have safeguarding performance indicators in place	Please rate partly met if your agency had some arrangements in place but is not yet fully meeting the standard	There is a robust safeguarding performance framework in place, and reports are provided on a quarterly basis through the organisation’s strategic reporting frameworks. Data is shared with the GSCB on a quarterly basis and more detailed reports are provided as required.		



Gloucestershire
Safeguarding Children
Executive

Section 11 of the Children Act 2004

GSCE Audit Process

May 2020

Introduction

Following a review of the section 11 process previously undertaken by the GSCB, the GSCE Delivery Board endorsed a plan in December 2019 to review and revise the section 11 process as part of the local arrangements under Working Together 2018. This proposal was signed off by the Gloucestershire Safeguarding Children Executive (GSCE) in December for implementation in 2020.

The following procedure sets out the standards from the Children Act 2004 (known as the section 11 audit) carried out bi-annually by the GSCE. Under Working Together 2018 there is a duty on named agencies to meet the requirements of section 11 but there is significant scope for local discretion around how the GSCE obtains all assurance about the effectiveness of agency compliance with their section 11 duties.

Section 11 places duties on a range of organisations, agencies and individuals to ensure their functions, and any services that they contract or commission out to others, are discharged having regard to the need to safeguard and promote the welfare of children.

Section 11 places a duty on:

- Local Authorities that provide children's and other types of services, including
 - Children's and Adult Social Care Services (to Include Commissioned services)
 - Public Health
 - Housing
 - Sport, Culture and Leisure Services
 - Licensing Authorities
 - Youth Services
 - Youth Offending Teams/Services
- NHS organisations including
 - NHS England
 - Clinical Commissioning Groups,
 - NHS Trusts
 - NHS Foundation Trusts
- The police including
 - Police and Crime Commissioners
 - Chief Officer of each police force in England
 - The British Transport Police
- The National Probation Service and Community Rehabilitation Companies
 - Governors/Directors of Prisons and Young Offender Institutions
 - Directors of Secure Training Centres
- CAFCASS (Children and Family Court Advisory and Support Service)

The standards are broken down into four areas: (See Appendix 1 for full details)

- 1) Leadership and Accountability
- 2) Safe Recruitment, Induction, Training and Development
- 3) Safeguarding Policies and Procedures
- 4) Listening to Children and Young People

Process

The section 11 process is a statutory requirement and an integral part of the self-assessment and assurance of effective safeguarding practice for each agency. It should not be considered as a period

of stand alone audit activity and therefore should feature in all agencies reporting and internal self-assessment and governance processes.

This section 11 process requires each agency to produce and submit a section 11 report in a suitable format consistent with their own business needs and regulatory assurance requirements. The submitted report must address the four section 11 standards (appendix 1) identifying evidence of compliance utilising existing business processes, for example inspection reports, single agency audit and other processes and practices available. Non submission of a section 11 report will be reported to the GSCE Chair to follow up with respective senior leaders within that agency.

Each agency should include in their report, where appropriate, relevant single agency actions from safeguarding reviews (Safeguarding Practice Reviews, historical SCR's, DHR's, CDR's) and Multi Agency Audits undertaken through the previous period (Usually 2 years) and report back to the Panel giving assurances that these actions have been, are being, or are in a planning cycle to be addressed and embedded in improved practice.

Section 11 reports will need to be submitted to the GSCE Safeguarding Support Unit three weeks prior to a section 11 Assurance Panel (the Panel) for scrutiny by the Panel members. Agencies will be invited to attend the Panel for a 30 minute session including Q&A.

Whilst attendance at the Panel is not mandatory this will be a time to expand on the agency's submitted report, respond to questions relating to their submission as well as incorporate other relevant safeguarding topics from the agency to the Panel; therefore offering a broad picture of the agency's section 11 and broader safeguarding compliance. Non-attendance will result in the Panel assessing the agency's compliance from their submitted report in isolation.

All agencies will be assessed against section 11 of the Children Act 2004 by the Panel using the submitted section 11 report and Panel time. The Panel will subsequently produce an Assurance report reflecting each agencies submission and Panel time for the consideration of the GSCE Delivery Board and the GSCE.

The GSCE section 11 assurance reports will feature in the published GSCE Annual Report.

GSCE Delivery Board section 11 Panel Membership

The Panel will include:

- Independent Scrutineer – Chair of the section 11 Panel
- Chair GSCE Delivery Board
- GSCE Delivery Board Lay Member
- GSCE Safeguarding Support Unit Business Manager
- Independent safeguarding specialist

Timescales and deadlines

The Panel and reporting timeframe would cover a period of two financial years with the Panel meeting not before September, reporting to the following GSCE Delivery Board meeting.

Single agency section 11 report submitted by 1st week in October with section 11 Assurance Panel held in November. Invites for agency attendance at Panel to be sent out in September.

April 2018 to March 2020 Reportable in October 2020

April 2020 to March 2022 Reportable in October 2022
April 2022 to March 2024 Reportable in October 2024

Draft section 11 Assurance report to the GSCE Delivery Board by the end of November.

All section 11 reports must be sent back to:

GSCE@Gloucestershire.gov.uk and dave.jones@gloucestershire.gov.uk



Appendix 1

Section 11 of the Children Act 2004

Reportable Standards

Key Standard	Organisations and agencies should have in place arrangements that reflect the importance of safeguarding and promoting the welfare of children,
1. Leadership and Accountability	<ul style="list-style-type: none"> • A senior level lead with the required knowledge, skills and expertise or sufficiently qualified and experienced to take leadership responsibility for the organisation's/agency's safeguarding arrangements • A designated practitioner (or, for health commissioning and health provider organisations/agencies, designated and named practitioners) for child safeguarding. Their role is to support other practitioners in their organisations and agencies to recognise the needs of children, including protection from possible abuse or neglect. • Designated practitioner roles are always explicitly defined in job descriptions. Practitioners should be given sufficient time, funding, supervision and support to fulfil their child welfare and safeguarding responsibilities effectively • A clear line of accountability for the commissioning and/or provision of services designed to safeguard and promote the welfare of children
2. Staff Safe Recruitment, Induction, Training and Development	<ul style="list-style-type: none"> • Safe recruitment practices and ongoing safe working practices for individuals whom the organisation or agency permit to work regularly with children, including policies on when to undertake appropriate vetting of staff • Staff should be given a mandatory induction, which includes familiarisation with child protection responsibilities and the procedures to be followed • Appropriate supervision and support for staff, including undertaking safeguarding training • Staff are competent to carry out their responsibilities for safeguarding and promoting the welfare of children • Staff feel able to raise concerns and feel supported in their safeguarding role • All practitioners should have regular reviews of their own practice to ensure they have knowledge, skills and expertise that improve over time
3. Safeguarding Policies and Procedures	<ul style="list-style-type: none"> • Clear priorities for safeguarding and promoting the welfare of children, explicitly stated in strategic policy documents • Policies for safeguarding and promoting the welfare of children including a child protection policy, and procedures that are in accordance with guidance and locally agreed inter-agency procedures • Clear escalation policies for staff to follow when their child safeguarding concerns are not being addressed within their organisation or by other agencies • Procedures for dealing with allegation of abuse made against members of staff and volunteers • Clear whistleblowing procedures, which reflect the principles in Sir Robert Francis - Freedom to Speak Up Review and are suitably referenced in staff training and codes of conduct, and a culture that enables issues about safeguarding and promoting the welfare of children to be addressed • Good systems for information sharing, which professionals are confident and knowledgeable about
4. Listening to Children and Young People	<ul style="list-style-type: none"> • A culture of listening to, and engaging in dialogue with, children – seeking children's views in ways that are appropriate to their age and understanding, and taking account of those views in individual decisions and in the establishment or development of services

Appendix 2

Section 11 of the Children Act 2004

Agency Contact details

1. Children's Social Care – Gail Hancock Gail.Hancock@gloucestershire.gov.uk
 2. Adult Social Care - Sarah Jasper Sarah.JASPER@gloucestershire.gov.uk
 3. Commissioning - Wendy Williams Wendy.Williams3@gloucestershire.gov.uk
 4. Public Health - Beth Bennet-Britton Beth.Bennett-Britton@gloucestershire.gov.uk
 5. Housing, Sport, Culture and Leisure Services, Licensing Authorities
 - a. Stroud District Council
 - b. Forest Of Dean District Council
 - c. Gloucester City Council
 - d. Cheltenham Borough Council.
 - e. Tewksbury Borough Council
 - f. Cotswolds District Council
- District Safeguarding Network Representatives
- Tracy Brown tracy.brown@cheltenham.gov.uk
 - Mandy Fathers and Paula Massey mandy.fathers@publicagroup.uk paula.massey@publicagroup.uk
6. Youth Services - Kat Aukett kat.aukett@prospects.co.uk
 7. Youth Offending Teams/Services - Kat Aukett kat.aukett@prospects.co.uk
 8. Clinical Commissioning Group – Annette Blackstock annette.blackstock@nhs.net
 9. Gloucestershire Health & Care NHS Foundation Trust- John Trevains John.trevains@ghc.nhs.uk
 10. Gloucestershire Hospitals NHS Foundation Trust – Steve Hams stevehams@nhs.net
 11. Police and Crime Commissioner – Chris Brierley Chris.Brierley@gloucestershire.pnn.police.uk
 12. Gloucestershire Constabulary - Craig Holden Craig.Holden@gloucestershire.pnn.police.uk
 13. The British Transport Police - TBC
 14. National Probation Service Mark Scully Mark.scully@probation.gsi.gov.uk
 15. Community Rehabilitation Company Richard Temple Richard.Temple@bgswcrc.probatonservices.co.uk
 16. CAF/CASS - Debbie Murphy deborah.murphy@cafscass.gov.uk
 17. Governors/Directors of Prisons and Young Offender Institutions – N/A
 18. Directors of Secure Training Centres – N/A

Name of Agency or Organisation	Tewkesbury Borough Council
Completed By	Peter J Tonge – Head of Community Services
Contact Details	Peter.tonge@tewkesbury.gov.uk 01684 272295
Date Returned	

Section 11 places duties on a range of organisations, agencies and individuals to ensure their functions, and any services that they contract or commission out to others, are discharged having regard to the need to safeguard and promote the welfare of children.

- Housing
- Sport, Culture and Leisure Services
- Licensing Authorities
- Youth Services

67

Section 11 Standard	District Response	Areas of Good Practice / or Improvement	RAG Rating
<p>Standard 1: Leadership and Accountability</p> <p>1. A senior level lead with the required knowledge, skills and expertise or sufficiently qualified and experienced to take leadership responsibility for the organisation's/agency's safeguarding arrangements</p> <p>2. A designated practitioner (or, for health commissioning and health provider organisations/agencies, designated and named practitioners) for child safeguarding. Their role is to support other practitioners in their organisations and agencies to recognise the needs of children,</p>	<p>The Chief Executive (Mike Dawson) has Strategic Corporate responsibility for Safeguarding. Peter Tonge – Head of Community Services is the organisations Designated Safeguarding Officer. Peter us supported by 3 Deputy Safeguarding Officers which includes the organisations HR Manager. These responsibilities are incorporated into job descriptions. Posters around the building give contact details of both for staff to contact if they any safeguarding concerns. Councillor Claire Softley is the Lead Member for Community which</p>	<p>Senior leaders are fully committed to ensuring that safeguarding is a high priority for the organisation and this is demonstrated by the way the senior management team discuss safeguarding on a regular basis as a standing item on the SMT agenda.</p>	<p>Green</p>

Name of Agency or Organisation	Tewkesbury Borough Council
Completed By	Peter J Tonge – Head of Community Services
Contact Details	Peter.tonge@tewkesbury.gov.uk 01684 272295
Date Returned	

<p>including protection from possible abuse or neglect.</p> <p>3. Designated practitioner roles are always explicitly defined in job descriptions. Practitioners should be given sufficient time, funding, supervision and support to fulfil their child welfare and safeguarding responsibilities effectively</p> <p>4. A clear line of accountability for the commissioning and/or provision of services designed to safeguard and promote the welfare of children</p>	<p>includes Safeguarding.</p> <p>There is an annual report on safeguarding matters to the Council’s Audit & Governance Committee and safeguarding is a quarterly standing item on the Senior Management Team agenda.</p> <p>TBC do not have a specifically designated Children’s safeguarding lead as all safeguarding issues are dealt with by the Safeguarding lead and his deputies.</p> <p>The Council’s safeguarding policy states “Any contracts awarded with external agencies for the provision of goods and services must make specific reference to safeguarding and the duties imposed on staff. Steps must be taken to ensure the safeguarding of children, young people and vulnerable adults is commensurate with the type</p>		
--	--	--	--

Name of Agency or Organisation	Tewkesbury Borough Council
Completed By	Peter J Tonge – Head of Community Services
Contact Details	Peter.tonge@tewkesbury.gov.uk 01684 272295
Date Returned	

	of service being provided on behalf of, or in partnership with the council.”		
<p>Standard 2: Staff Safe Recruitment, Induction, Training and Development</p> <ol style="list-style-type: none"> 1. Safe recruitment practices and ongoing safe working practices for individuals whom the organisation or agency permit to work regularly with children, including policies on when to undertake appropriate vetting of staff 2. Staff should be given a mandatory induction, which includes familiarisation with child protection responsibilities and the procedures to be followed 3. Appropriate supervision and support for staff, including undertaking safeguarding training 4. Staff are competent to carry out their responsibilities for safeguarding and promoting the welfare of children 5. Staff feel able to raise concerns and feel supported 	<p>Tewkesbury Borough Council has a robust pre-employment vetting process including 3 year referencing and DBS for relevant roles. This is detailed in our Pre-Employment Standards Document. For agency staff we ask for written assurance from the agency that the agency has undertaken the required pre-employment checks, for contractors, we do our own checks.</p> <p>All staff are required to undertake the learnPro online familiarisation module on adult and child safeguarding as part of their induction. The all-staff responsibility for safeguarding is also highlighted in our staff handbook which is provided to all new starters and is also available on our staff intranet</p>	<p>Safeguarding refresher training needs to be carried out across the organisation.</p>	<p>Amber</p>

Name of Agency or Organisation	Tewkesbury Borough Council
Completed By	Peter J Tonge – Head of Community Services
Contact Details	Peter.tonge@tewkesbury.gov.uk 01684 272295
Date Returned	

70

<p>in their safeguarding role</p> <p>6. All practitioners should have regular reviews of their own practice to ensure they have knowledge, skills and expertise that improve over time</p>	<p>Clinical or professional supervision is not appropriate in our context. However, staff will be required to complete the online training every 2 years and we will run refresher training for posts where staff are more likely to become aware of concerns relating to adults at risk or children.</p> <p>Staff are competent to carry out their responsibilities. Staff regularly raise safeguarding concerns and where appropriate these are discussed quarterly by the SMT.</p> <p>With regard to practitioners having regular reviews. This is not appropriate in our context specific to safeguarding, however staff have regular time with their manager in which they can discuss concerns, including an annual Personal and Professional Development session. In addition we will have regular refresher training for posts where staff are more likely to become</p>		
--	--	--	--

Name of Agency or Organisation	Tewkesbury Borough Council
Completed By	Peter J Tonge – Head of Community Services
Contact Details	Peter.tonge@tewkesbury.gov.uk 01684 272295
Date Returned	

	aware of concerns relating to adults at risk or children.		
Standard 3: Safeguarding Policies and Procedures 1. Clear priorities for safeguarding and promoting the welfare of children, explicitly stated in strategic policy documents 2. Policies for safeguarding and promoting the welfare of children including a child protection policy, and procedures that are in accordance with guidance and locally agreed inter-agency procedures 3. Clear escalation policies for staff to follow when their child safeguarding concerns are not being addressed within their organisation or by other agencies 4. Procedures for dealing with allegation of abuse made against members of staff and volunteers 5. Clear whistleblowing procedures, which reflect the	The Safeguarding policy and procedure is a strategic document and is adopted by the Council’s Executive Committee. This policy was reviewed, refreshed and adopted by the Council’s Executive in March 2020. This outlines the procedures for staff in relation to the safeguarding process. The Council’s Audit Committees receive Safeguarding updates periodically. The Council has a Whistleblowing Policy and this has been adopted across all Gloucestershire Districts and Borough’s. At Tewkesbury this was agreed at the Executive Committee 12 October 2016. Procedures for dealing with safeguarding		Green

Name of Agency or Organisation	Tewkesbury Borough Council
Completed By	Peter J Tonge – Head of Community Services
Contact Details	Peter.tonge@tewkesbury.gov.uk 01684 272295
Date Returned	

<p>principles in Sir Robert Francis - Freedom to Speak Up Review and are suitably referenced in staff training and codes of conduct, and a culture that enables issues about safeguarding and promoting the welfare of children to be addressed</p> <p>6. Good systems for information sharing, which professionals are confident and knowledgeable about</p>	<p>complaints would be dealt with under the council’s corporate complaints Policy and in line with the Council’s disciplinary policy.</p> <p>Staff are confident and comfortable raising safeguarding issues with the lead safeguarding officer and his deputies.</p> <p>Safeguarding considerations are also incorporated in the relevant council policies e.g. the Private Hire and Hackney Drivers Policy and procedure.</p>		
<p>Standard 4: Listening to Children and Young People</p> <p>1. A culture of listening to, and engaging in dialogue with, children – seeking children’s views in ways that are appropriate to their age and understanding, and taking account of those views</p>	<p>No council services are delivered directly to children or young people. Where young people are involved in the delivery of services e.g. housing they are of course taken into consideration in the appropriate manner.</p>		<p>Green</p>

72

Section 11 Assurance Report – District Councils

Appendix 4

Name of Agency or Organisation	Tewkesbury Borough Council
Completed By	Peter J Tonge – Head of Community Services
Contact Details	Peter.tonge@tewkesbury.gov.uk 01684 272295
Date Returned	

in individual decisions and in the establishment or development of services			
Responding to Serious Case Review, Rapid Review and Local Child Safeguarding Practice Review findings	District Response		RAG Rating
Action 196 - 0418ED – DHR/ SCR All agencies to ensure Domestic Abuse training for their staff includes in depth detail about economic abuse and District Councils to ensure DA training is available to all staff in debt advice services locally	This will be discussed with Gloucestershire Domestic Abuse Support Services (GDASS) to ascertain whether this can be incorporated into training.		Amber
Cheltenham BC Actions 81 to 84 Operation Acorne	All single agency actions completed – see Appendix 1		Green

73

Name of Agency or Organisation	Tewkesbury Borough Council
Completed By	Peter J Tonge – Head of Community Services
Contact Details	Peter.tonge@tewkesbury.gov.uk 01684 272295
Date Returned	

Appendix 1 SCR Single Agency Findings

74

81	Complete	02180A - ACORNE	Review the CBH Tenancy Management Risk Assessment system and include prompts to help staff consider the wellbeing of children living in their tenancies	Prompts to be added to the Tenancy Audit document to ensure that Tenancy Management Officers are tuned in to signs of abuse or neglect when carrying out a tenancy audit. Mandatory follow on actions in the event of a concern to be stated on the document
82	Complete	02180A - ACORNE	Continue to develop relationships between children’s social care and housing	1.Childrens social care representatives to be invited to become a partner at a monthly multi-disciplinary meeting currently comprising of Adult social care, CBH, Police, Mental health services and GFRS to allow development of face-to-face relationships and multi- agency discussion of cases and highlighting of concerns. 2. Job shadowing to provide colleagues from both organisations with the opportunity to enhance their knowledge and understanding of each other’s roles, policies and procedures

Name of Agency or Organisation	Tewkesbury Borough Council
Completed By	Peter J Tonge – Head of Community Services
Contact Details	Peter.tonge@tewkesbury.gov.uk 01684 272295
Date Returned	

75

83	Complete	02180A - ACORNE	Undertake an annual review of CBH safeguarding policy and procedures to ensure they reflect best practice	An annual review of CBH's safeguarding policy and procedures will be undertaken by CBH's Safeguarding & Equality Manager in conjunction with CBH's Safeguarding Forum. This will take into account the management of safeguarding over the previous 12 month and the emergence of any best practice guidance in order to consider any policy or procedural change. Any changes will then be approved by senior management / Board.
84	Complete	02180A - ACORNE	Train CBH community investment staff (potentially with other partners) regarding how to respond to disclosure of neglect or abuse	CBH have sourced training from The Nelson Trust.

TEWKESBURY BOROUGH COUNCIL

Report to:	Audit and Governance Committee
Date of Meeting:	16 December 2020
Subject:	Food Standards Agency Audit
Report of:	Principal Environmental Health Officer
Corporate Lead:	Head of Community Services
Lead Member:	Lead Member for Clean and Green Environment
Number of Appendices:	Two

Executive Summary:

On 22-24 October 2019, the Food Standards Agency (FSA) undertook an audit of the Council's performance concerning the delivery of official controls at approved food establishments. The outcome of the audit was generally positive and included a commendation of best practice. However, the audit did identify several improvements for the Council to make and these have been incorporated into an action plan.

This report summarises the key findings of the audit and outlines the actions that will be taken by the Community Services Team to address the FSA requirements. Councillors may note that there is a significant delay in reporting this audit to the Committee and the reasons for this are explained in the body of the report.

Recommendation:

To CONSIDER the audit report provided by the Food Standards Agency, at Appendix 1 and the Council's action plan as set out in Appendix 2.

Reasons for Recommendation:

1. To update the Audit and Governance Committee on the outcome of the audit.
2. To assist the Council in fulfilling its internal monitoring obligations in respect of the Council's statutory food hygiene service functions.

Resource Implications:

Progress with the audit action plan has been significantly delayed by the focus of the Environmental Health Team on the COVID-19 pandemic response since March 2020. It is not anticipated that delivery of the action plan will present any resource implications once normal service resumes.

Legal Implications:

Failure to implement the audit action plan could result in follow up action and possible sanctions from the FSA.

Risk Management Implications:

The audit report and action plan are publicly available documents. Failure to address the action plan could result in adverse publicity and represents a reputational risk to the Council.

Performance Management Follow-up:

Progress with the audit action plan will be monitored by the Head of Community Services and Environmental Health Manager.

Environmental Implications:

None.

1.0 INTRODUCTION/BACKGROUND

- 1.1 Local authorities are responsible for the regulation of food businesses and enforcement of food hygiene legislation within their district. The Food Standards Agency (FSA) is the central regulator and has a legal responsibility to ensure that the legislation is effectively implemented within the UK. A framework agreement exists between the FSA and local authorities which outlines the standards that local authorities must achieve in terms of service planning. Furthermore, there is a statutory food law code of practice which sets out further requirements of local authorities in terms of officer competence and delivery of official controls such as inspections and sampling.
- 1.2 The FSA undertakes periodic audits of local authorities to determine performance against the framework agreement and the Food Law Code of Practice. In October 2019, the FSA undertook an audit of the Council's performance with respect to approved food establishments. Approved food establishments are those that require specific approval from the Council in order to place their products on the market and the products must display a unique identification mark which is issued by the Council. Approved premises are often high risk and complex premises, and the inspecting officers must demonstrate stringent requirements in terms of competence and experience. The Council currently has eight approved premises including a large dairy which supplies nationally, a meat products manufacturer and an international shellfish exporter.
- 1.3 Councillors may note there has been a significant delay between the date of the audit and the presentation of this report. This is due to the fact that the final report was not received from the Food Standards Agency until 16 January 2020 and there then followed a number of events including flooding in February 2020 and the COVID-19 outbreak in March 2020, which hampered the ability of the Community Services Team to present the report at an earlier opportunity.

2.0 SIGNIFICANT AUDIT FINDINGS**2.1 POSITIVE OBSERVATIONS**

The positive observations noted from the audit are as follows

- The Authority had developed a service plan which followed the guidance in the framework agreement.
- The Authority had developed and implemented an officer competency matrix system in accordance with the code of practice.

- The Authority had developed and implemented local documented procedures for approval of establishments which follow the code of practice.
- Officers had completed the required hours of continuous professional development as required by the code of practice.
- File checks established that appropriate interventions had been conducted in accordance with relevant guidance.
- A complaint against an approved establishment had been investigated and followed up appropriately.
- Formal enforcement action taken against an approved establishment was undertaken in accordance with relevant guidance.
- The auditors noted that the Council's food premises file records were accurate, easily retrievable and represented good practice.

3.0 AREAS FOR IMPROVEMENT

3.1 Areas to focus on for improvement identified by the FSA are as follows:

- The service plan should include a comparison of the resources required to deliver the plan against the resources available and identify any resulting shortfall.
- The Council's Scheme of Delegation must provide senior officers with the power to sign-off the annual food service plan.
- The Council should ensure that officers authorisations specify necessary restrictions to reflect the officers training, qualification, and experience. In this case it was noted that an officer who was partially trained for approved premises had the same level of authorisation as fully qualified officers.
- The Council should develop and implement a documented procedure to ensure that the food premises database is accurate, reliable, and up to date.
- The Council shall assess the compliance of establishments and systems in their area to the legally prescribed standards and ensure that microbiological testing is carried out in accordance with Regulation (EC) 2073/2005. In this case the auditors noted that a business was relying too heavily on the sampling undertaken by the Council officers to verify its food safety procedures, rather than undertaking its own sampling. The Council had previously raised this with the business and the auditors felt the matter should be progressed further.
- The Council should update its internal monitoring procedures to consider the full range of food enforcement activities carried out and develop a risk based internal monitoring approach.

4.0 FURTHER ACTION REQUIRED

4.1 Following the audit, the Council agreed an action plan with the FSA to address the improvements identified during the audit (Appendix 2). Unfortunately, the impact of the COVID-19 pandemic response on the Environmental Health Team has resulted in many of the actions having to be put on hold.

4.2 The Head of Community Services and Environmental Health Manager will agree a revised set of target dates with a view to completing the outstanding actions as soon as practicable once normal service resumes.

5.0 OTHER OPTIONS CONSIDERED

5.1 None.

6.0 CONSULTATION

6.1 None.

7.0 RELEVANT COUNCIL POLICIES/STRATEGIES

7.1 The Food Law Service Plan 2019/20.

8.0 RELEVANT GOVERNMENT POLICIES

8.1 The Framework Agreement on Official Feed and Food Controls by Local Authorities.
The Food Law Code of Practice (England).

9.0 RESOURCE IMPLICATIONS

9.1 As detailed elsewhere in the report.

10.0 SUSTAINABILITY IMPLICATIONS

10.1 None.

11.0 IMPACT UPON (Value for Money/Equalities/E-Government/Human Rights/Health and Safety)

11.1 None.

12.0 RELATED DECISIONS

12.1 None.

Officer Contact: Principal Environmental Health Officer Tel: 01684 272175

Email: alastair.low@tewkesbury.gov.uk

Appendices: 1. Food Standards Agency Audit Report.
2. Audit Action Plan.

**AUDIT OF LOCAL AUTHORITY FOOD LAW
ENFORCEMENT SERVICE DELIVERY OF
OFFICIAL CONTROLS REGARDING TO
APPROVAL OF ESTABLISHMENTS**

Tewkesbury Borough Council
22-24 October 2019



Contents

-----	1
1.0 Introduction -----	3
2.0 Scope of the Audit -----	3
3.0 Background -----	4
4.0 Executive Summary -----	5
5.0 Audit Findings -----	7
5.1 Service Organisation & Management -----	7
5.2 Reviewing & Updating Documented Policies & Procedures -----	8
5.3 Authorised Officers -----	8
5.4 Database -----	9
5.5 Food establishments interventions -----	10
5.6 Food and Food Premises Complaints -----	11
5.7 Food Inspection and Sampling -----	12
5.8 Food Safety Incidents -----	12
5.9 Enforcement -----	12
5.10 Records and Inspection Reports -----	13
5.11 Internal Monitoring -----	13
6.0 Good Practice -----	14
ANNEX A - Action Plan for Tewkesbury Borough Council -----	15
ANNEX B Audit Approach/Methodology -----	19
ANNEX C Glossary -----	20

1.0 Introduction

- 1.1 This is a report on the outcomes of the Food Standards Agency's (FSAs) audit of Food Hygiene Service Delivery, focusing on local authority approved establishments, conducted at **Tewkesbury Borough Council** on the **22nd, 23rd and 24th October 2019**. The audit was carried out as part of a programme of audits on local authorities (LA) in England. The report has been made available on the FSA's website at:

<https://fsa.riams.org/resource/folders/10>

Hard copies are available from the FSA by emailing the FSA at:

AuditAssurance@food.gov.uk

- 1.2 The power to set standards, monitor and audit local authority feed and food law enforcement services was conferred on the Food Standards Agency by the Food Standards Act 1999 and the Official Feed and Food Controls (England) Regulations 2009. This audit was undertaken under section 12(4) of the Act as part of the Food Standards Agency's annual audit programme.
- 1.3 Regulation (EC) No. 882/2004 on official controls performed to ensure the verification of compliance with feed and food law, includes a requirement for competent authorities to carry out internal audits or to have external audits carried out. The purpose of these audits is to verify whether official controls relating to feed and food law are effectively implemented. To fulfil this requirement, the Food Standards Agency, as the central competent authority for feed and food law in the UK has established external audit arrangements. In developing these, the FSA has taken account of the European Commission guidance on how such audits should be conducted.^[1]
- 1.4 The Council ("the Authority") was included in this programme of audits as part of set comprising a range of geographical, demographic and structural local authorities.
- 1.5 For assistance, a glossary of technical terms used within the audit report can be found at Annex C.

2.0 Scope of the Audit

- 2.1 The audit examined the local authority's (LAs) organisation, management, and internal monitoring arrangements with regard to

^[1] Commission Decision of 29 September 2006 setting out the guidelines laying down criteria for the conduct of audits under Regulation (EC) No. 882/2004 of the European Parliament and of the Council on official controls to verify compliance with feed and food law, animal health and animal welfare rules (2006/677/EC)

approved establishments. Assurance was sought that key Service systems and arrangements were in place and effective, including suitable arrangements for the internal monitoring of official controls delivered by the Service. The on-site element of the audit took place at the Council Offices, Gloucester Road, Tewkesbury, GL20 5TT.

3.0 Background

- 3.1 Tewkesbury Borough is located in North Gloucestershire and covers an area of approximately 160 square miles. The borough has a population of approximately 86,000 with 39,064 households. The area is predominantly rural with the main population centres being Tewkesbury Town, Winchcombe, Bishops Cleeve and Brockworth. There is a diverse range of economic activity with around 3900 VAT registered businesses, including several multinational organisations. Tewkesbury Borough is currently a centre for high quality manufacturing and engineering. Both employment and life expectancy rates with Tewkesbury Borough are higher than the national average.
- 3.2 At the time of the audit, the Authority was operated through a committee structure.

4.0 Executive Summary

- 4.1 This audit of Tewkesbury Borough Council food safety service (the “Service”) sought to gain assurance that key food hygiene service systems and arrangements were effective with regard to the approval of establishments, and that local arrangements were managed and delivered effectively.
- 4.2 The Authority was selected for audit primarily because it had not been audited by the Food Standards Agency in at least the past 5 years.
- 4.3 The Authority had developed a Service Plan which followed the guidance in the Framework Agreement on Official Feed and Food Controls by Local Authorities (Framework Agreement) and included information about approved establishments. Most of the policies and procedures requested were available, comprehensive, and generally able to provide the information needed for the audit.
- 4.4 The Borough was predominantly a rural area with over 700 food establishments the majority of which were restaurants and caterers, followed by retailers. Distributors/transporters, manufacturers/packers and primary producers were a much smaller percentage. The Service (within the Community Services department) was delivered by a small size team including contractors (contractors represented 37% of the team). The Environmental Health Team was currently implementing a restructure due to be completed by the end of the year, and there were no plans to reduce the current number of food officers.
- 4.5 The Authority had developed and implemented an officer competency assessment matrix system in accordance with the Food Law Code of Practice (FLCoP). Officer continuous professional development (CPD) met the requirements of the FLCoP, and training received by officers included training regarding approval of establishments.
- 4.6 The Authority had developed and implemented a local documented procedure for the approval of establishments, which followed the FLCoP and the Approval of Establishments Guidance for Local Authority Authorised Officers 2016 (FSA Approvals Guidance). The approval process followed the guidance and the FLCoP.
- 4.7 Interventions at approved establishments had been carried out at the frequency prescribed in the FLCoP. Complaint investigations, enforcement and sampling had also been effectively handled and carried out in accordance with the Authority’s procedures.

Recommendations

- 4.8 The Service Plan needed to include further details about the staff resources and provide a detailed estimate of the resources required to run the Service compared to the resources available. This should

identify any shortfall which may prevent delivery of all planned work and a plan to address this.

- 4.9 According to the Framework Agreement, a performance review of the service delivery plan shall be submitted for approval to the relevant member forum or to a relevant senior officer (if this duty has been delegated). Approval at Tewkesbury was carried out by the Head of Community Services; however, the scheme of delegation did not demonstrate the delegated powers to approve the Plan. Auditors recommended the Authority to clearly specify in the scheme of delegation that approval of the Food Service Plan was delegated to the Head of Community Services.
- 4.10 The Authority was using a blanket system of authorisation within which it was not clear what specific duties officers were and were not authorised to carry out. Auditors recommended a better system/procedure was needed to manage officer restrictions, to ensure authorisations or documentation linked to each officer specified the activities officers were authorised to perform, so that the level of authorisation and duties of officers were consistent with officer's level of qualifications, training and experience.
- 4.11 There was evidence that the Authority conducted checks to ensure accuracy and correctness of the database, however the Authority needed to document these to meet the Framework Agreement requirements.
- 4.12 Compliance of approved establishments with microbiological testing requirements was being assessed, however in one case the Authority needed to progress their advice to by a food business operator in line with legislative requirements.
- 4.13 Internal monitoring activities were carried out by the Authority; However, these were not documented in a procedure. From comments in the Service Plan and discussions during the audit Auditors noted some were not carried out at the planned frequency. The Authority needed to develop and implement a risk based internal monitoring procedure covering all the elements of the service delivery in order to meet the Framework Agreement requirements.
- 4.14 Some observations have been raised at points 5.10.2 and 5.11.2 of this report. These are not recommendations but aspects to be considered by the Authority.

Good Practice

- 4.15 The electronic filing system of documents with an accurate description in Idox against each establishment made records easily retrievable and was found a good practice by auditors.

5.0 Audit Findings

5.1 Service Organisation & Management

- 5.1.1 The Food Safety Service was delivered by the Environmental Health Section which was part of the Community Services Group. The Principal Environmental Health Officer (PEHO) was the Lead Food Officer who was accountable to the Environmental Health Manager, who in turn was reporting to the Head of Community Services. The next level in the organisational structure was the Deputy Chief Executive and the Chief Executive.
- 5.1.2 The Authority had implemented a Service Plan in accordance with the Service Planning Guidance of the Framework Agreement. The Plan was well-structured and included reference to the approved establishments, a performance review against the previous year's Plan and areas for improvement. Approval of the Food Service Plan and its performance review had been granted by the Head of Community Services, however, auditors looked at the scheme of delegation and it was unclear that he had delegated powers to do this. Auditors recommended the Authority to clearly specify in the scheme of delegation that approval of the Food Service Plan was delegated to the Head of Community Services.
- 5.1.3 The Service was delivered by 5 fully authorised officers, 3 of which were contractors. The total FTE (full time equivalent), was 2.5. The Authority had been restructured recently and there was no anticipated loss of resources. This year's LAEMS data and further database analysis prior to the audit showed that risk prioritisation on interventions was being carried out with a low number of overdue inspections (from some medium to low risk premises). Auditors discussed with the PEHO that the Service Plan would benefit from including an accurate and clear breakdown of the resources required to carry out the full range of statutory food law enforcement activities with a comparison against a reasoned estimate of the resources available to the Service. This should identify any shortfall which may prevent delivery of all planned work.

Recommendation 1 - Service Planning

[The Standard 3.1]

Draw up, document and implement the Service Plan in accordance with the Service Planning Guidance in Chapter 1 of the Framework Agreement. The Plan should include:

- (i) A comparison of the resources required to deliver each part of the Plan with the resources available and any resulting shortfall in resources, together with the corresponding strategy for delivering the Service Plan.

[The Standard 3.2]

- (ii) Where approval of the Service Plan and its performance review is carried out by senior officers, the scheme of delegation must demonstrate they have delegated powers to approve it.

5.2 Reviewing & Updating Documented Policies & Procedures

5.2.1 Although some of the Authority's policies and procedures had been developed locally, most of the them were from RIAMS (Regulatory Information and Management System), and the PEHO acknowledged some of the RIAMS procedures needed to be updated with the local systems. The PEHO was in the process of implementing a system of reviewing policies and procedures annually. Policies and procedures requested for this audit had generally been reviewed prior to the audit and the PEHO was planning to finish all the updates and organise a seminar before the end of the year to cascade changes to officers.

5.2.2 Up to date policies and procedures were saved on a network drive that officers had access to. Superseded documents were discarded and not used by officers.

5.2.3 The Authority had a RIAMS procedure for approval of establishments and had also developed their own local procedure recently, which was comprehensive and in line with the Code of Practice and the FSA Approvals Guidance.

5.3 Authorised Officers

5.3.1 The Authority had a procedure for the authorisation of officers which outlined that the Head of Community Services issued officer authorisations once they had the baseline qualification (or a suitable

alternative qualification) and they were deemed to be suitably competent and experienced by the Lead Food Officer. The scheme of delegation specified that the Head of Community Services had delegated powers to issue these authorisations.

- 5.3.2 The Authority had a small number of officers and aimed for officers to be specialised in one area but competent in all areas. This applied to all aspects of the environmental health work, including food, where officers were being trained to cover all ranges of enforcement activities. To this respect EHO and contractor authorisations were issued as a blanket document with no restrictions specified. For instance, one officer who had been partially trained in approved establishments, but was not fully competent yet, had the same authorisation of fully competent officers. Auditors recommended restrictions to be specified either in the authorisations or in the documentation linked to them, so that it was clear what activities officers were not trained to carry out yet. The PEHO and a contractor officer had been appointed as the officers with the appropriate specialist knowledge to carry out the work set out in the Service Plan in relation to approved establishments.
- 5.3.3 Auditors viewed staff training records, authorisations and competency assessments. The Authority had developed a competency assessment matrix in accordance with FSA Guidance. One competency assessment had not been fully completed and effectively 'signed off' by the PEHO.
- 5.3.4 Staff authorisations included the relevant pieces of legislation in line with the FLCoP, including the specific authorisations under the Food Hygiene (England) Regulations 2013.
- 5.3.5 Staff had completed their required CDP training hours. Officers had generally received training in food matters commensurate with their work activity. The two officers dealing with approved establishments had also received the training necessary to be competent to deliver the technical and administrative aspects of the work.

Recommendation 2 – Officer Authorisation

[The Standard 5.3]

The Authority should ensure officer authorisations or documentation linked to them specify officer restrictions so that the level of authorisation and duties of officers are consistent with officer's level of qualifications, training and experience.

5.4 Database

5.4.1 The Authority had set up and was maintaining a food business database. Auditors checked the accuracy of the food database and whether all the approved establishments were present in the database. There were two inconsistencies regarding two approved establishments when comparing the Authority's list and the FSA's list. It appeared the FSA had not been notified of changes regarding approved establishments on a couple of occasions but the PEHO had identified and addressed this prior to the audit.

5.4.2 Auditors were informed that the database was backed up on a daily basis, and the Authority carried out the following checks to make sure the database was up to date:

- At the start of the year a data check was run by Business Support and transferred overdue inspections onto a spreadsheet.
- On a monthly basis (or more frequently) the PEHO worked on a master spreadsheet to allocate inspections to officers.
- Undertaking of social media, and other website checks.
- Obtaining a list of businesses from event organisers.

The above activities were not documented in a procedure, and auditors discussed the need of developing one to meet the Framework Agreement requirements.

5.4.3 The Authority was able to provide the data base information requested by the FSA and this year's LAEMS submission had been filed.

Recommendation 3 – Food Premises Database
[The Standard 11.2]

The Authority should develop and implement a documented procedure to ensure that the database is accurate, reliable and up to date, as the accuracy of such databases is fundamental to service delivery and monitoring.

5.5 Food establishments interventions

5.5.1 The Authority had a standard RIAMS procedure for approval of establishments and had also just developed an internal local procedure which was thorough, specific to the Authority and in line with the Code of Practice and the FSA Approvals Guidance.

5.5.2 Auditors checked the files of 3 approved establishments. The approval process and interventions had been conducted in accordance with the

Approvals Guidance and with the Authority's procedures and by two officers with specialist knowledge appointed by the Authority.

- 5.5.3 Auditors checked the Authority's database and verified that interventions of all approved establishments had been carried out at the frequency set out in the FLCoP. There were two instances where it appeared that the inspections were delayed by up to one year. However, after further discussions with the PEHO it was clarified that in one case the risk rating was incorrect, and the inspection was not due yet. In the other case, the inspection had been carried out on time, but the paperwork files had not been uploaded in the database yet and the PEHO was in the process of doing this.
- 5.5.4 It was evident from discussions with the PEHO that the Authority had kept the approval of establishments under review when carrying out official controls. In addition, intervention reports used at non-approved premises included a prompt question to enable officers to identify if the establishment required approval. Furthermore, as it was a small team, all officers had received some form of training regarding approved establishments, and they were all able to assess when an approval was needed.
- 5.5.5 A reality visit was carried out to a Meat Products (ready to eat) factory. Legislative provisions with regard to microbiological testing were not being followed by the FBO. This had previously been identified and discussed with the FBO and recorded by the Authority in the intervention reports since the establishment was approved two years ago. Auditors discussed that this should be progressed in line with legislative requirements should the FBO continue to fail to address this.

Recommendation 4 – Food Establishments Interventions
[The Standard 7.3]

The Authority shall assess the compliance of establishments and systems in their area to the legally prescribed standards and ensure microbiological testing in accordance with Regulation (EC) 2073/2005 is carried out by Food Business Operators.

5.6 Food and Food Premises Complaints

- 5.6.1 The Authority had a documented procedure for the administration of food and food premises complaints, which, amongst others, covered relevant aspects such as: the notification and investigation of complaint; sampling requirements; liaison with relevant bodies; and the enforcement responsibility.

- 5.6.2 The Authority had received one complaint regarding an approved establishment in the last six months, which had been investigated and followed up appropriately and in accordance with their own procedures. Database records regarding the complaint investigations were complete and easily retrievable.

5.7 Food Inspection and Sampling

- 5.7.1 The Authority had a sampling policy in place which considered process monitoring sampling at approved establishments, sampling during food hygiene inspections, sampling as a result of food complaints and national, regional and local sampling studies. Furthermore, information in the Service Plan showed that the Authority had allocated enough resources to undertake sampling at approved establishments at least twice a year.
- 5.7.2 The Authority also had sampling procedures for analysis and for examination, outlining instructions on how to take different types of samples.
- 5.7.3 An annual sampling programme had been compiled, which included routine sampling and PHE & cross regional studies. Sampling at one approved establishment in the programme was part of the PHE studies. The Authority had seven approved establishments and, in practice, process monitoring sampling was only conducted at a meat products factory and at a dairy factory, since the rest of the premises did not require any testing.
- 5.7.4 The authority had appointed a public analyst and a food examiner to carry out examinations and analyses of food samples.

5.8 Food Safety Incidents

- 5.8.1 The Authority had a documented procedure for dealing with food incidents, alerts and hazards in its area, which had been developed in accordance with the Framework Agreement and the FLCoP.
- 5.8.2 There had not been relevant incidents associated with approved establishments for the past 6 years. Nor had the Authority had any incidents that could be classified as a serious localised incident or a wider food safety problem associated with the approved establishments. However, Officers were aware of the provision in the FLCoP regarding notification arrangements of serious localised and non-localised food hazards.

5.9 Enforcement

- 5.9.1 The Authority had in place an enforcement policy that had been drafted in accordance with the relevant codes of practice and other official guidance and had been approved by the Executive Committee.
- 5.9.2 Formal enforcement action (a Hygiene Improvement Notice) had been carried out at one approved establishment in the last two years. The notice was checked and there was evidence that it had been issued in accordance with the policy and official guidance.

5.10 Records and Inspection Reports

- 5.10.1 Records were maintained by the Authority for at least 6 years for all food stuffs and, generally, they were in a retrievable form. Officers reported back in writing to the food business operator at the end of every food intervention within 10 days of the visit.
- 5.10.2 Auditors checked the files of three approved establishments and some of them did not contain all the details in accordance with the Practice Guidance. The Authority was advised to follow the Practice Guidance in this respect.

5.11 Internal Monitoring

- 5.11.1 The Authority did not have a documented internal monitoring procedure. Auditors noted from information in the Service Plan and from discussions with the PEHO that the Authority was monitoring quantitative targets such as the number of inspections, the number of samples and the response to service requests amongst others. Evidence of qualitative checks such as accompanied visits and file checks (including approved establishments) conducted by the PEHO were observed, however, these had not been undertaken at the frequency planned, and the Authority acknowledged improvements were needed in regard to this. Auditors recommended the Authority to develop and implement an internal monitoring procedure documenting their checks. The procedure should cover the whole range of food and feed enforcement activities carried out and consider a risk-based approach.
- 5.11.2 Targets set by the Authority for the inspections of C, D and E risk rated premises were all below 100%. Auditors discussed the fact that these targets fell below the standard required by the FLCoP and the Standard in the Framework Agreement. The Authority was advised to review these targets in order to meet the statutory requirements.
- 5.11.3 The Authority had recently participated in inter-authority audits organised by the Gloucestershire Food Safety Liaison Group. The audits focused on arrangements for authorised officer competency

assessments and the Authority was currently addressing the audit action plan.

Recommendation 5 – Internal Monitoring

[The Standard 19.2]

The Authority shall verify its conformance with this Standard, relevant legislation, the relevant Food Law Codes of Practice, relevant centrally issued guidance and the Authority's own documented policies and procedures.

- (i) To update the Internal Monitoring Procedure considering:
 - all the range of food enforcement activities carried out
 - A risk-based internal monitoring approach

6.0 Good Practice

6.1 Approved establishment files were all filed against each establishment in an electronic format with an accurate title description for each of the documents, enabling a straightforward and rapid accessibility of records. Auditors found this a good practice of keeping documentation.

Audit Team: Aranzazu Sanchez - Lead Auditor
Philip Shea - Auditor
Jennifer Kemp - Auditor

Food Standards Agency
Audit Assurance Team

ANNEX A - Action Plan for Tewkesbury Borough Council

Audit date: 22-24 October 2019

TO ADDRESS (RECOMMENDATION INCLUDING STANDARD PARAGRAPH)	BY (DATE)	PLANNED IMPROVEMENTS	ACTION TAKEN TO DATE
---	------------------	-----------------------------	-----------------------------

<p>Recommendation 2 – Officer Authorisation [The Standard 5.3]</p> <p>The Authority should ensure officer authorisations or documentation linked to them specify officer restrictions so that the level of authorisation and duties of officers are consistent with officer’s level of qualifications, training and experience.</p>	<p>3rd Feb 2020</p>	<p>Officer authorisations will be reviewed and any necessary restrictions will be clearly specified.</p> <p>The Council’s authorisation procedure will also be updated to include details of exactly what official controls and enforcement activity each officer is permitted to undertake.</p>	
<p>Recommendation 3 – Food Premises Database [The Standard 11.2]</p> <p>The Authority should develop and implement a documented procedure to ensure that the database is accurate, reliable and up to date, as the accuracy of such databases is fundamental to service delivery and monitoring.</p>	<p>2nd March 2020</p>	<p>A documented procedure will be produced outlining the checks that the Environmental Health department undertake to ensure that the food premises database is accurate and up to date.</p>	

<p>Recommendation 4 – Food Establishments Interventions [The Standard 7.3]</p> <p>The Authority shall assess the compliance of establishments and systems in their area to the legally prescribed standards and ensure microbiological testing in accordance with Regulation (EC) 2073/2005 is carried out by Food Business Operators.</p>	<p>20th Jan 2020</p>	<p>Officers will be instructed to ensure that microbiological testing in accordance with Regulation (EC) 2073/2005 is undertaken at all premises where the need for proactive sampling under this legislation is indicated.</p> <p>This will be monitored by the Principal EHO and included as part of the food premises file checks.</p>	
<p>Recommendation 5 – Internal Monitoring [The Standard 19.2]</p> <p>The Authority shall verify its conformance with this Standard, relevant legislation, the relevant Food Law Codes of Practice, relevant centrally issued guidance and the Authority’s own documented policies and procedures.</p> <p>(i) To update the Internal Monitoring Procedure considering:</p> <ul style="list-style-type: none"> • all the range of food enforcement activities carried out • A risk-based internal monitoring approach 	<p>2nd March 2020</p>	<p>The internal monitoring procedure will be updated to ensure that it is risk based and reflects the full range of food hygiene enforcement activities carried out by the Environmental Health Team.</p>	

ANNEX B Audit Approach/Methodology

The audit was conducted using a variety of approaches and methodologies as follows:

- (1) Examination of LA plans, policies and procedures
- (2) A range of LA file records were reviewed
- (3) Review of food premises database
- (4) Officer interviews: The Principal Environmental Health Officer was interviewed. The Head of Community Services and the Environmental Health Manager were both present during the feedback and closing meeting session.

ANNEX C Glossary

Authorised officer	A suitably qualified officer who is authorised by the local authority to act on its behalf in, for example, the enforcement of legislation.
Codes of Practice	Government Codes of Practice issued under Section 40 of the Food Safety Act 1990 as guidance to local authorities on the enforcement of food legislation.
County Council	A local authority whose geographical area corresponds to the county and whose responsibilities include food standards and feeding stuffs enforcement.
District Council	A local authority of a smaller geographical area and situated within a County Council whose responsibilities include food hygiene enforcement.
Environmental Health Officer (EHO)	Officer employed by the local authority to enforce food safety legislation.
Food Safety Management System	A written permanent procedure, or procedures, based on HACCP principles. It is structured so that this requirement can be applied flexibly and proportionately according to the size and nature of the food business.
Food hygiene	The legal requirements covering the safety and wholesomeness of food.
Full Time Equivalents (FTE)	A figure which represents that part of an individual officer's time available to a particular role or set of duties. It reflects the fact that individuals may work part-time, or may have other responsibilities within the organisation not related to food and feed enforcement.
HACCP	Hazard Analysis and Critical Control Point – a food safety management system used within food businesses to identify points in the production process where it is critical for food safety that the

control measure is carried out correctly, thereby eliminating or reducing the hazard to a safe level.

LAEMS

Local Authority Enforcement Monitoring System is an electronic system used by local authorities to report their food law enforcement activities to the Food Standards Agency.

Service Plan

A document produced by a local authority setting out their plans on providing and delivering a food service to the local community.

Unitary Authority

A local authority in which the County and District Council functions are combined, examples being Metropolitan District/Borough Councils, and London Boroughs. A Unitary Authority's responsibilities will include food hygiene, food standards and feeding stuffs enforcement.

<p>Recommendation 2 – Officer Authorisation [The Standard 5.3]</p> <p>The Authority should ensure officer authorisations or documentation linked to them specify officer restrictions so that the level of authorisation and duties of officers are consistent with officer's level of qualifications, training and experience.</p>	<p>3rd Feb 2020</p>	<p>Officer authorisations will be reviewed and any necessary restrictions will be clearly specified.</p> <p>The Council's authorisation procedure will also be updated to include details of exactly what official controls and enforcement activity each officer is permitted to undertake.</p>	<p>This action has been put on hold</p> <p>This action has been put on hold</p>
<p>Recommendation 3 – Food Premises Database [The Standard 11.2]</p> <p>The Authority should develop and implement a documented procedure to ensure that the database is accurate, reliable and up to date, as the accuracy of such databases is fundamental to service delivery and monitoring.</p>	<p>2nd March 2020</p>	<p>A documented procedure will be produced outlining the checks that the Environmental Health department undertake to ensure that the food premises database is accurate and up to date.</p>	<p>This action has been put on hold</p>
<p>Recommendation 4 – Food Establishments Interventions [The Standard 7.3]</p> <p>The Authority shall assess the compliance of establishments and systems in their area to the legally prescribed standards and ensure microbiological testing in accordance with Regulation (EC) 2073/2005 is carried out by Food Business Operators.</p>	<p>20th Jan 2020</p>	<p>Officers will be instructed to ensure that microbiological testing in accordance with Regulation (EC) 2073/2005 is undertaken at all premises where the need for proactive sampling under this legislation is indicated.</p> <p>This will be monitored by the Principal EHO and included as part of the food premises file checks.</p>	<p>Relevant officers were instructed at a team meeting in February 2020</p> <p>The specific premises in question was provided with written instruction on this matter in February 2020.</p> <p>Progress at the premises will be checked when food inspections recommence following the current lockdown.</p>

<p>Recommendation 5 – Internal Monitoring [The Standard 19.2]</p> <p>The Authority shall verify its conformance with this Standard, relevant legislation, the relevant Food Law Codes of Practice, relevant centrally issued guidance and the Authority’s own documented policies and procedures.</p> <p>(i) To update the Internal Monitoring Procedure considering:</p> <ul style="list-style-type: none"> • all the range of food enforcement activities carried out • A risk-based internal monitoring approach 	<p>2nd March 2020</p>	<p>The internal monitoring procedure will be updated to ensure that it is risk based and reflects the full range of food hygiene enforcement activities carried out by the Environmental Health Team.</p>	<p>This action has been put on hold</p>
--	----------------------------------	---	---

TEWKESBURY BOROUGH COUNCIL

Report to:	Audit and Governance Committee
Date of Meeting:	16 December 2020
Subject:	Corporate Risk Register
Report of:	Head of Corporate Services
Corporate Lead:	Chief Executive
Lead Member:	Lead Member for Corporate Governance
Number of Appendices:	One

<p>Executive Summary:</p> <p>The Council has a risk management framework and this is set out in the risk management strategy approved by Executive Committee on 16 January 2019. Risk management is an intrinsic element of good, effective management and should not be seen as a ‘bolt on’. The strategy sets out the risk management approach around the identification, analysis, prioritisation and management of risk. A key element of the strategy is capturing key corporate risks through a Corporate Risk Register. This register is presented at each Audit and Governance Committee though reporting in 2020 was deferred as a result of the Council’s response to COVID-19.</p>
<p>Recommendation:</p> <p>To CONSIDER the risks contained within the Corporate Risk Register and assurance that the risks are being effectively managed.</p>
<p>Reasons for Recommendation:</p> <p>Risk management is an integral part of the Council’s overall governance framework. It is within the Terms of Reference of the Audit and Governance Committee to gain assurance that key risks are effectively managed.</p>

<p>Resource Implications:</p> <p>None arising directly from this report.</p>
<p>Legal Implications:</p> <p>None arising directly from this report.</p>
<p>Risk Management Implications:</p> <p>If the Council does not have in place a Corporate Risk Register then it cannot demonstrate that corporate risks are formally considered, scored and managed.</p>

Performance Management Follow-up:

The Corporate Risk Register is considered at each Audit and Governance Committee and prior to this by Corporate Management Team.

Environmental Implications:

None.

1.0 INTRODUCTION/BACKGROUND

1.1 The Council's risk management strategy formalises its risk management arrangements and sets out the risk management approach around the identification, analysis, prioritisation and management of risk. A key element of the strategy is the maintenance of a Corporate Risk Register that captures the Council's key corporate risks. The register is a high level document to record in a proportionate manner the key risks facing the Council, their risk score and high level management controls that are in place to manage individual risks. The scoring matrix within the strategy provides guidance on scoring those risks.

2.0 CORPORATE RISK REGISTER

2.1 The register is a useful tool to demonstrate in a concise manner that corporate risks are being considered and managed. The headings within the register and the scoring of risk are all detailed within the risk management strategy. Succinctly, the scoring is based around three stages:

- Gross risk score (the inherent risk without any mitigating controls in place).
- Current risk score (the assessed risk after the application of controls).
- Target risk score (proposed risk score by applying future controls, if the current risk score is deemed to be too high).

2.2 The format of the register is one which is commonly used throughout local government. There is no statutory requirement to have a register in place but it is seen as good practice. It also helps the Audit and Governance Committee fulfil its risk management responsibilities. Internal audit would normally support the Audit and Governance Committee in gaining assurance that the risks are being effectively managed. Days are allocated within the Internal Audit Work Plan to review the register and give assurance to the committee around such things as:

- Is the register complete? Are there any risks missing?
- The controls detailed in the register – are they actually in place and working effectively?
- Future actions – is there assurance they will be implemented within appropriate timescales?

As recently reported to Audit and Governance Committee, the internal audit team has been re-deployed to the Council's response to COVID-19 and its work plan has been suspended since April 2020. Therefore, at present, independent assurance cannot be given on the effectiveness of mitigating controls.

2.3 The risk register template includes a ‘comments’ box below each risk. This provides opportunity for each risk owner to provide an update on the status of that risk. For example, if the risk score has been downgraded as a result of effective control action being implemented or, alternatively, if the risk score has increased. An increase could happen through a number of scenarios, for example if an internal audit concluded that a mitigating control is not effective.

2.4 The risk register is presented at Corporate Management Team on a monthly basis and further reviewed by the Corporate Governance Group; this group is chaired by the Borough Solicitor. The risk register can be found in Appendix 1.

3.0 KEY UPDATES ON THE REGISTER

3.1 Summarised below are key actions arising since the register was last presented at Committee:

Risk identified	Key action arising
Ref 1 & 2. Financial sustainability.	The risk has been reviewed and the current risk score increased to reflect the uncertainty around local government financing compounded with the impact of COVID-19 on the Council’s finances.
Ref 3. Cyber Security.	Since the last update, a considerable amount of work has been undertaken including training, implementation of a new firewall and an assessment is currently being undertaken on cyber security arrangements against best practice standard ISO27001 as well as developing a cyber security incident response plan.
Ref 6. Emergency Planning.	The test exercise planned for 2019/20 has been superseded by the real life COVID-19 pandemic which has tested our response to emergency planning. As reported previously, a ‘lessons learned’ exercise will be undertaken at some point. An identified risk is that of a concurrent event, particularly as the borough is prone to flooding. The emergency planning team are looking at this as a priority, for example how to implement a virtual control room, setting up a COVID-19 secure rest centre and generally how such an emergency would be resourced.
Ref 7. Waste Service.	A decision must be made by the end of this financial year on the extension of the Ubico contract. This is currently being discussed by the Depot Services Working Group. Given the contract value and service profile any decision would need to be formally approved by Members.

Ref 12. Brexit.	The impact of Brexit is creating uncertainty. In recent weeks, the Gloucestershire Local Resilience Forum have stepped up preparations and what the impact may look like within Gloucestershire. At district level each Council is also compiling their own risk assessment.
Ref 13. Garden Town.	Since the last update, there has been additional recruitment to the team. Additional capacity funding has also been applied for and this decision is awaited.
Ref 15. Delivery of priorities.	A new risk has been added to the register to recognise the impact of COVID-19 response and recovery work on the delivery of Council priorities.

4.0 OTHER OPTIONS CONSIDERED

4.1 None.

5.0 CONSULTATION

5.1 None.

6.0 RELEVANT COUNCIL POLICIES/STRATEGIES

6.1 Risk Management Strategy.

7.0 RELEVANT GOVERNMENT POLICIES

7.1 None.

8.0 RESOURCE IMPLICATIONS (Human/Property)

8.1 None.

9.0 SUSTAINABILITY IMPLICATIONS (Social/Community Safety/Cultural/ Economic/ Environment)

9.1 None.

10.0 IMPACT UPON (Value For Money/Equalities/E-Government/Human Rights/Health And Safety)

10.1 Mitigation of risk will help the Council achieve its objectives.

11.0 RELATED DECISIONS AND ANY OTHER RELEVANT FACTS

11.1 None.

Background Papers: None

Contact Officer: Head of Corporate Services

01684 272002 Graeme.simpson@tewkesbury.gov.uk

Appendices: Appendix 1 – Corporate Risk Register

Tewkesbury Borough Council: Risk register template

Code	Risk score	Risk Management view
Red	16 – 25	Must be managed down to reduce risk scores in the next year
Amber	5 – 15	Seek to improve the risk score in the medium term
Green	1-4	Tolerate and monitor

Risk ref	Corporate risk identified	Impact assessment / comment	Impact Score (1-5)	Likelihood Score (1-5)	Gross risk score	Mitigating Controls	Risk Owner	Current risk score	Identified risk mgt action points	Target risk score
1	The uncertainty and volatility of council funding streams, including Business Rates Retention, New Homes Bonus and needs based funding, means that long term business planning is difficult and subject to significant change	<p>The Council received £3.3m from NHB, £0.7m from retained business rates and £1.85m from needs based grant in 2019-20.</p> <p>It has been indicated by central government that NHB will be withdrawn after 20-21 and may or may not be replaced with an alternative scheme for incentivising housing growth.</p> <p>Business rates is a volatile income stream as a result of successful appeals. In addition, a planned move to a 75% retention scheme has been delayed for a year and there is a lack of detail around the new scheme. The General Election also comment being made about the future of business rates as a suitable tax for business.</p> <p>In September 2019, a one year only Spending Review was announced giving no certainty beyond March 21. As with business rates, the Fair Funding Review was also delayed by a further year leaving councils</p>	5	5	25 20	<p>Council does not use 100% of NHB to support base budget.</p> <p>Accumulated provisions within existing retained rates scheme</p> <p>Development of other funding streams such as Council Tax and Commercial properties</p> <p>Revised MTFS highlighting size of impact and potential measures to bridge the deficit</p>	Head of Finance & Asset Management	25 20	<p>Further development of alternative income streams to reduce dependence on these funding streams</p> <p>Detailed planning around major cost saving areas identified in the MTFS</p> <p>Government clarification on future of local government finance including:</p> <ul style="list-style-type: none"> Spending Review Fair Funding Review 75% business rates retention Future of NHB and whether an alternative scheme will be brought forward 	9 6

Tewkesbury Borough Council: Risk register template

Code	Risk score	Risk Management view
Red	16 – 25	Must be managed down to reduce risk scores in the next year
Amber	5 – 15	Seek to improve the risk score in the medium term
Green	1-4	Tolerate and monitor

Risk ref	Corporate risk identified	Impact assessment / comment	Impact Score (1-5)	Likelihood Score (1-5)	Gross risk score	Mitigating Controls	Risk Owner	Current risk score	Identified risk mgt action points	Target risk score
		uncertain as to how funding will be distributed to individual authorities.								
<p>Comments: The risk to our funding streams has increased dramatically as a result of Covid-19. There will be impacts on tax revenues with no indication whether the government will support these deficits or not. In addition, it is likely that a number of income streams will see reductions in revenue levels as demand falls. We still await clarity on a number of central funding streams including revenue support grant, business rates baseline funding and new homes bonus.</p>										
GO1 ²	Failure to see the delivery of residential and business growth within the Borough will have a significant impact within the MTFS planning	<p>Growth within the Borough will attract significant additional funding streams by means of Council Tax, NHB and retained business rates.</p> <p>Given the reductions in core government grant and the increasing cost of delivering services, the income from growth is imperative to ensure a balanced MTFS and the ongoing delivery of services within the Borough</p>	5	4	20	<p>Growth strategy set out in Joint Core Strategy</p> <p>Efficient management of DM process</p> <p>Programmes for the delivery of significant infrastructure</p> <p>Strong relationships with key agencies such as Homes England and GFirst LEP</p> <p>Economic Development Strategy</p>	Corporate Management Team	15	<p>Approval of Borough Plan</p> <p>Development and delivery of rail strategy</p> <p>J9 masterplan</p> <p>Business case developments for J10</p> <p>Airport development strategy</p> <p>Identification of opportunities to use business rate reliefs to support and attract business</p> <p>Implementation of DM improvement action plan</p> <p>Agreement for governance of CIL funding to maximise infrastructure delivery</p>	10

Tewkesbury Borough Council: Risk register template

Code	Risk score	Risk Management view
Red	16 – 25	Must be managed down to reduce risk scores in the next year
Amber	5 – 15	Seek to improve the risk score in the medium term
Green	1-4	Tolerate and monitor

Risk ref	Corporate risk identified	Impact assessment / comment	Impact Score (1-5)	Likelihood Score (1-5)	Gross risk score	Mitigating Controls	Risk Owner	Current risk score	Identified risk mgt action points	Target risk score
						Establishment of Growth Hub				
<p>Comments: The strategic allocation is beginning to deliver reserved matters applications, which will see growth in the borough and the delivery of New Homes Bonus (NHB). Residential growth in the Borough continues in the current year which will increase the tax base, but it is unclear whether there will be a new homes bonus scheme in the new financial year from which to reap benefits. The delivery of retained business rates as a result of growth is likely to be undermined as a result of the impact of coronavirus on our business sector.</p>										
13 110	If the ICT network is not adequately protected then there is a potential risk that it could be subject to a cyber-security attack leading to loss of systems and significant downtime.	Phishing attacks/Spear phishing – untargeted mass emails sent to many recipients to acquire sensitive information/targeted emails designed to look like its been sent from a trusted person. Denial of service (DoS) – hacker floods a website with more traffic than it can handle. Legitimate users are denied access to services, downtime of systems. Malware – forms of harmful software executed when it is mistakenly downloaded. Ransomware – denies access to systems until a ransom is paid Reusing credentials on multiple systems makes it easier for a hacker to move around the network.	5	5	25	Patch management Penetration testing Internal phishing awareness exercises PSN compliance Firewall management – new firewall deployed Cyber insurance	Head of Corporate Services	12	Review cyber security arrangements based upon Local Government Association best practice survey Deployment of new firewall.	9

Tewkesbury Borough Council: Risk register template

Code	Risk score	Risk Management view
Red	16 – 25	Must be managed down to reduce risk scores in the next year
Amber	5 – 15	Seek to improve the risk score in the medium term
Green	1-4	Tolerate and monitor

Risk ref	Corporate risk identified	Impact assessment / comment	Impact Score (1-5)	Likelihood Score (1-5)	Gross risk score	Mitigating Controls	Risk Owner	Current risk score	Identified risk mgt action points	Target risk score
111		<p>All or combination can lead to;</p> <ul style="list-style-type: none"> Loss of reputation and trust Financial loss – disruption to service delivery, cost of restoring systems Legal implications – personal data breach could lead to a significant fine 								
<p>Comments: As previously reported a grant of £17.5k was successfully obtained from the Local Government Association in 2019 to support further training and awareness for staff and members, technical training for ICT staff and additional consultancy and advice on cyber security risk. Recently a number of staff across ICT, Internal Audit, HR and the Counter Fraud Unit attended a 3 day cyber resilience course with a lighter bite session to be planned for senior management and members. At the time of updating the risk register an external cyber security expert is currently assessing the council's cyber security arrangements against the best practice ISO27001 standard which is set against 114 key controls. The ICT team will also soon work towards a Cyber Essentials accreditation.</p>										
4	If business continuity planning is not in place then there is a risk the council would struggle to deliver its services in the event of an incident	<p>Does the council understand the major threats and risk to the business operations?</p> <p>Is a business continuity plan in place?</p> <p>Is the plan tested for various scenarios?</p>	4	4	16	Individual service continuity plans Draft corporate plan ICT disaster recovery	Head of Corporate Services	12	Finalise and test draft plan. Alternative premises solution	9

Tewkesbury Borough Council: Risk register template

Code	Risk score	Risk Management view
Red	16 – 25	Must be managed down to reduce risk scores in the next year
Amber	5 – 15	Seek to improve the risk score in the medium term
Green	1-4	Tolerate and monitor

Risk ref	Corporate risk identified	Impact assessment / comment	Impact Score (1-5)	Likelihood Score (1-5)	Gross risk score	Mitigating Controls	Risk Owner	Current risk score	Identified risk mgt action points	Target risk score
		<p>Have priority systems been identified?</p> <p>A BC incident could be any of the following;</p> <ul style="list-style-type: none"> • ICT downtime • Major staff absence • Property access • Supply chain failure 								
<p>Comments: The Corporate Business Continuity Plan was due to be tested in early 2020. This exercise was to be facilitated by the Civil Protection Team but their resource was concentrated upon dealing with Brexit and the potential impact this will have on Gloucestershire. The response to Covid-19 has been the ultimate test to our emergency and business continuity planning – lessons have been learned and teams adapting to challenging issues. At some point a lessons learned report will be presented at Overview and Scrutiny Committee. A review of the business continuity plan will also be undertaken. With regards to cyber resilience, a cyber security incident response plan is currently being developed and will be in place by the end of the year.</p>										
5	<p>If the council is not compliant with General Data Protection Requirement then there is a risk of financial penalties and adverse publicity.</p>	<p>Reputational – adverse publicity and internal impact on service and individuals</p> <p>Financial – potential fines from ICO or compensation claim from individuals</p> <p>Resource – time consuming to report, investigate and mitigate data breaches</p> <p>Staff morale – in case of data breaches, potential disciplinary action</p>	4	4	16	<p>Data Protection Policy</p> <p>Governance structure in place eg Information Board, Data Protection Officer appointed, designated Senior Information Risk Owner, SPoC</p> <p>Breach reporting framework</p>	Head of Corporate Services	12	<p>Rollout of e-learning module</p> <p>Implementation of related audit recommendations</p> <p>Implementation of GDPR action plan</p>	9

Tewkesbury Borough Council: Risk register template

Code	Risk score	Risk Management view
Red	16 – 25	Must be managed down to reduce risk scores in the next year
Amber	5 – 15	Seek to improve the risk score in the medium term
Green	1-4	Tolerate and monitor

Risk ref	Corporate risk identified	Impact assessment / comment	Impact Score (1-5)	Likelihood Score (1-5)	Gross risk score	Mitigating Controls	Risk Owner	Current risk score	Identified risk mgt action points	Target risk score
					16	Staff awareness training		8		8
<p>Comments:</p> <p>Since April 2020, a new Single Point of Contact (SPoC) is in place to oversee GDPR – this officer shares that role with internal audit duties. A consolidated action plan has been developed, pulling together previous actions and all internal audit recommendations. This action plan has been approved by the internal Information Board. During the response to Covid, there has been regular updates to staff on GDPR compliance as a number of data breaches have been reported.</p>										
06	Ineffective Emergency Planning	<p>Failure to deliver support to the community in the event of an emergency.</p> <p>Public not warned and informed in the event of an emergency</p> <p>Negative perception of the Council by external parties / partners/local businesses</p> <p>Failure to deliver critical services in the event of a declared emergency or event. Could result in significant extra cost over the long term</p>	4	4	16	<p>Trained and willing volunteers / staff.</p> <p>Up to date emergency / business continuity plans.</p> <p>Regular reviews of EP RAG Status (quarterly)</p> <p>Partnership working with the LRF and other partners e.g. Severn Trent Water.</p> <p>Sufficient equipment for rest centres</p>	Head of Community Services	8	<p>Develop further capacity within the organisation to assist in the case of an emergency (ensure all new job descriptions reflect this as a requirement).</p> <p>The test exercise planned for 2019/20 has been superseded by real life events which have tested our response to emergency planning.</p> <p>The Emergency Response Guide is reviewed regularly and it is the work plan to do this in November 2020. This has</p>	4

Tewkesbury Borough Council: Risk register template

Code	Risk score	Risk Management view
Red	16 – 25	Must be managed down to reduce risk scores in the next year
Amber	5 – 15	Seek to improve the risk score in the medium term
Green	1-4	Tolerate and monitor

Risk ref	Corporate risk identified	Impact assessment / comment	Impact Score (1-5)	Likelihood Score (1-5)	Gross risk score	Mitigating Controls	Risk Owner	Current risk score	Identified risk mgt action points	Target risk score
									been delayed due to Covid-19.	
<p>Comments: Recent incidents i.e. flooding and Covid-19 have thoroughly tested the emergency planning process and things have worked well. Once the Covid-19 pandemic has passed a response review will be undertaken and lessons learned will inform future response to similar incidents. Some short-term learning is already identified and improvements implemented. Training is currently on hold due to the pandemic, although some is planned for the coming months. A risk identified and currently under the consideration of Corporate Management Team is that of a concurrent event e.g. flooding.</p>										
17	Failure of our waste partner to deliver an effective service.	Failure of contractor or partners to deliver services or meet agreed performance targets leads to additional costs or failed objectives. Failure of MRF operator to be able to fulfil contract.	5	3	15	Contract / Performance monitoring processes in place and improved. Established government arrangements.	Head of Community Services	10	Review of contractual arrangements and service specifications. A decision must be made by the end of this financial year on the extension of the Ubico contract. This is being discussed by the Depot Services Working Group. Service review and improvement plan for street cleansing. Enforcement of contract rules is undertaken. Regular partnership / contract monitoring meetings are in place.	8
<p>Comments: Regular contract monitoring is in place and remedial actions taken where necessary. Regular meetings take place with senior management at both TBC and Ubico to seek to improve performance and financial reporting. The new waste partnership is now up and running. It's inaugural meeting was held in October 2020. The proposed extension of the Ubico contract will need to be ratified by Council early in the New Year.</p>										

Tewkesbury Borough Council: Risk register template

Code	Risk score	Risk Management view
Red	16 – 25	Must be managed down to reduce risk scores in the next year
Amber	5 – 15	Seek to improve the risk score in the medium term
Green	1-4	Tolerate and monitor

Risk ref	Corporate risk identified	Impact assessment / comment	Impact Score (1-5)	Likelihood Score (1-5)	Gross risk score	Mitigating Controls	Risk Owner	Current risk score	Identified risk mgt action points	Target risk score	
115	8	Use of Swindon Road depot.	Our waste services are currently based at the Swindon Road Depot in Cheltenham. The depot is currently leased to Ubico by Cheltenham Borough Council. If CBC were minded to terminate this arrangement then we may need to identify a suitable depot for Ubico to operate of waste services from.	5	2	10	Lease agreement in place.	Head of Community Services	8	<p>Elements of the lease arrangement of the depot have been reviewed and changes made to formalise the arrangements with Cheltenham BC.</p> <p>Consider where a temporary depot could operate from in an emergency.</p>	5
<p>Comments: Lease arrangements are in place. Working with Cheltenham Borough Council on potential depot plans and locations. A project group involving officers from TBC, CBC and Ubico are exploring alternative options for a strategic depot at a different location to Swindon Road. The officer & member workshop programmed for February 2020 went ahead and consultants have been appointed on behalf of Cheltenham to carry out the first stage of identifying land for a new joint depot. Tewkesbury Borough Council will then consider whether to get on-board after this initial phase.</p>											
9	Safeguarding arrangements	That the arrangements and implementation of policies and procedures by the Council (and its partners) are not adequate to protect vulnerable adults and children who may be at risk of significant harm. The damage to the Council would be mainly reputational.	5	2	10	Staff awareness of safeguarding. Safeguarding policy in place. Feedback from S.11 annual audit. Partnership working though the District Safeguarding Network.	Head of Community Services	6	Raising awareness of safeguarding policies and procedures with staff through staff briefings, one to ones, PPDs and training. Adopt the quality assurance framework for safeguarding. Discussions are in hand regards to District & Borough Council's	4	

Tewkesbury Borough Council: Risk register template

Code	Risk score	Risk Management view
Red	16 – 25	Must be managed down to reduce risk scores in the next year
Amber	5 – 15	Seek to improve the risk score in the medium term
Green	1-4	Tolerate and monitor

Risk ref	Corporate risk identified	Impact assessment / comment	Impact Score (1-5)	Likelihood Score (1-5)	Gross risk score	Mitigating Controls	Risk Owner	Current risk score	Identified risk mgt action points	Target risk score
116						Taxi driver DBC checks carried out. Street Trader DBS checks implemented.			<p>submitting a joint S.11 statement.</p> <p>Where necessary ensure pre-employment checks / DBS checks are carried out.</p> <p>The council's safeguarding policy and procedure has been reviewed and adopted.</p>	
<p>Comments: New online training is available for staff and members. Regular safeguarding updates via the District Safeguarding Network meeting. Feedback from the District Safeguarding Network on our draft Safeguarding Policy was positive. The new Safeguarding Policy had been scrutinised and was adopted by Executive Committee on 4 March 2020.</p>										
10	Failure to maintain council assets and ensure ongoing tenancies could result in significant cost and lost income	The Council has a significant property portfolio encompassing both operational and investment assets. For example, the total commercial portfolio is £50m producing an annual gross income of £2.94m.	5	4	20	<p>Recent refurbishment of service related property</p> <p>Establishment of annual contribution to Asset Maintenance Programme</p> <p>Commercial investment reserve</p> <p>Trained and experienced staff</p>	Head of Finance and Asset Management	6	Establishment of long term asset maintenance programme, including allocation of required funding	3

Tewkesbury Borough Council: Risk register template

Code	Risk score	Risk Management view
Red	16 – 25	Must be managed down to reduce risk scores in the next year
Amber	5 – 15	Seek to improve the risk score in the medium term
Green	1-4	Tolerate and monitor

Risk ref	Corporate risk identified	Impact assessment / comment	Impact Score (1-5)	Likelihood Score (1-5)	Gross risk score	Mitigating Controls	Risk Owner	Current risk score	Identified risk mgt action points	Target risk score
					9	Appointment of external investment support Recruitment of additional Property Officer		4		4
<p>Comments: Following the acquisition of a new multi-let industrial site, the council has appointed Lambert Smith Hampton to manage this asset on its behalf. This provides additional capacity to the Property team to focus on the remainder of its portfolio. An internal restructure, resulting in the creation of a team leader role, will also add capacity and relieve workload from key areas. The council has also been successful recently in appointing to the vacant Facilities Officer role which again will add capacity to the current team.</p>										
11	If the Growth Hub fails to deliver the outputs as specified within the LEP agreement then there is potential that the capital grant would have to be repaid.	<ul style="list-style-type: none"> Financial risk (£500k) Reputational Wider impact on economic delivery in the borough 	3	3	9	Performance monitoring through CRM system Partnership working and effective governance with LEP Dedicated staff to manage hub and outputs e.g. manager and navigator Promotion through business networks	Head of Development	4		4

Tewkesbury Borough Council: Risk register template

Code	Risk score	Risk Management view
Red	16 – 25	Must be managed down to reduce risk scores in the next year
Amber	5 – 15	Seek to improve the risk score in the medium term
Green	1-4	Tolerate and monitor

Risk ref	Corporate risk identified	Impact assessment / comment	Impact Score (1-5)	Likelihood Score (1-5)	Gross risk score	Mitigating Controls	Risk Owner	Current risk score	Identified risk mgt action points	Target risk score
<p>Comments:</p> <p>Growth Hub has now been operating for over 18 months. Due to Covid-19 and government guidelines the Growth hub has been closed to the public since the end of March 2020. The team acted fast to move as many services as possible online in order to continue providing a vital support service to businesses. This has understandably impacted on the attainment of some outputs, such as visitor footfall. Output discussions have been undertaken with the LEP, who understand the situation as the other Network Hubs in Gloucestershire are also closed to the public.</p> <p>Effective promotion of the service and its online events provide publicity to maximise outputs. The Head of Development Services is considering options to ensure that the service has the capacity to deliver the outputs and objectives. To date Key outputs are No. of visitors = 1965, active/ completed growth plans = 334 and business support events held up to 1 October 2020 = 113.</p> <p>The growth hub will be instrumental in supporting the economic growth of the Borough which has been impacted by Covid-19.</p>										
12	The uncertainty over Brexit leads to an adverse impact on council services and its communities.	<ul style="list-style-type: none"> Potential fuel shortages Data transfer implications Supply chain delays Economic impact Election – impact on resource 	4	4	16	Business continuity and contingency planning Intelligence and networking eg Local Resilience Forum, government agencies Government funding of £52k	Corporate Management Team	16	On-going participation in multi-agency network Potential support to small businesses through Growth Hub Glos LRF undertaking an audit of countywide fuel storage capacity Data storage assessment	12
<p>Comments:</p> <p>The UK left the EU on 31 January 2020. A trade deal needs to be adopted by 31 December 2020 or trade between the UK and the EU group of countries will have to be on World Trade Organisation (WTO) rules. The exact impact of this is unknown. All councils have established a Brexit Lead Officer and the development of Brexit Plans for each Local Resilience Forum. There remains a high level of uncertainty given the political climate. Councils and the LRF are on standby to monitor the impact of a no deal EU exit.</p>										
13	Garden town status	Failure to deliver Garden Town project will have an impact on the	5	5	25	Tewkesbury Borough Council	Head of Development	12	Ongoing management through the Project	9

Tewkesbury Borough Council: Risk register template

Code	Risk score	Risk Management view
Red	16 – 25	Must be managed down to reduce risk scores in the next year
Amber	5 – 15	Seek to improve the risk score in the medium term
Green	1-4	Tolerate and monitor

Risk ref	Corporate risk identified	Impact assessment / comment	Impact Score (1-5)	Likelihood Score (1-5)	Gross risk score	Mitigating Controls	Risk Owner	Current risk score	Identified risk mgt action points	Target risk score
119		<p>Council in</p> <ul style="list-style-type: none"> Reputation - Confidence from Government of TBC ability to deliver programme Financial (loss of NHB from assumed delivery of homes) Non Delivery of homes and jobs required for community 				<p>are holding regular meetings with the Project Assurance Group which is attended by a Homes England representative.</p> <p>The project is being managed through the standard HE Project Delivery Plan (PDP).</p> <p>Staff are being recruited to for the project to set up a team. Programme manager and Programme Coordinator have been recruited to form the Garden Town team.</p> <p>A masterplan to deliver the planning/physical delivery strategy is being</p>	Services/ Garden Town Programme Director.		<p>Assurance Group</p> <p>Engagement with Senior Officers from Homes England</p> <p>Participation with the Garden Town Induction programme</p> <p>Internal monitoring through using the PDP</p> <p>A masterplan to deliver the planning/physical delivery strategy has being commissioned and now the team are starting to work with our consultants, BDP on the evolution of the masterplan to incorporate recent updates and changes.</p>	

Tewkesbury Borough Council: Risk register template

Code	Risk score	Risk Management view
Red	16 – 25	Must be managed down to reduce risk scores in the next year
Amber	5 – 15	Seek to improve the risk score in the medium term
Green	1-4	Tolerate and monitor

Risk ref	Corporate risk identified	Impact assessment / comment	Impact Score (1-5)	Likelihood Score (1-5)	Gross risk score	Mitigating Controls	Risk Owner	Current risk score	Identified risk mgt action points	Target risk score
120						commissioned. The Council is in receipt of £750,000 funding to add capacity to the programme The team has applied for additional Capacity Funding form Homes England (expected to hear outcome at the end of 2020).				
Comments: Programme manager and Programme Coordinator have been recruited to form the Garden Town team. The team have just commenced work with consultants BDP on the evolution of the masterplan to incorporate a number of changes in the locality (i.e. retention of MOD base and Fiddington housing consent) since the Garden Town Concept Masterplan was first produced in 2018. The Garden Town team have also recently applied for additional capacity funding from Homes England and a decision is expected at the end of year – if this is not forthcoming then this obviously represents a risk to the delivery of the project.										
14	Non-delivery of the Ashchurch bridge project leading to claims	The project has a time limit of March 2022 for funding draw-down.	5	3	15	Agree grant funding agreement with Homes England Submit planning application March	Programme Director	15	Complete Dec 2019 Planning application submitted in September 2020.	5

Tewkesbury Borough Council: Risk register template

Code	Risk score	Risk Management view
Red	16 – 25	Must be managed down to reduce risk scores in the next year
Amber	5 – 15	Seek to improve the risk score in the medium term
Green	1-4	Tolerate and monitor

Risk ref	Corporate risk identified	Impact assessment / comment	Impact Score (1-5)	Likelihood Score (1-5)	Gross risk score	Mitigating Controls	Risk Owner	Current risk score	Identified risk mgt action points	Target risk score
121						2020 Agree licence/access with landowners Agree BAPA with Network Rail confirming design approval and ability to construct			Complete transport modelling work February 2020 Spring 2021 . Design work and land assembly negotiations underway and to include associated link roads. Network Rail part of project board and fully engaged with/ supportive of the project	
<p>Comments: The award of £8,132,465 is now under contract with the delivery (completion of the draw-down of funds) by March 2022. A planning application has now been submitted with a decision due for a decision at December's planning committee. Work continues on schedule for Network Rail programme approval and the tendering process for a construction partner.</p>										
15	The resource required to respond to and recover from the Covid-19 pandemic is likely to have a significant impact upon the council's priorities.	<ul style="list-style-type: none"> Non delivery of council plan ambitions Progress stalled in delivery of high profile projects Adverse impact on staff health and wellbeing Financial impact upon budget 	5	4	20	'prioritisation of priorities' £500k recovery reserve HR support and wellbeing policies Covid-19 recovery plan	Corporate Management Team	16	Utilisation of recovery reserve to support capacity. Continued monitoring of workloads.	15

Tewkesbury Borough Council: Risk register template

Code	Risk score	Risk Management view
Red	16 – 25	Must be managed down to reduce risk scores in the next year
Amber	5 – 15	Seek to improve the risk score in the medium term
Green	1-4	Tolerate and monitor

Risk ref	Corporate risk identified	Impact assessment / comment	Impact Score (1-5)	Likelihood Score (1-5)	Gross risk score	Mitigating Controls	Risk Owner	Current risk score	Identified risk mgt action points	Target risk score
<p>Comments: Whilst this is impacting on the council now and technically an 'issue' rather than a risk it would be remiss not to include it within the register given this is not likely to be a short term issue. The uncertainty moving forward, for example if another lockdown was to occur, would mean the continued standing up of the business cell and community cell. As detailed within the register, a concurrent event, such as flooding or other bad weather will further compound this. Management Team have undertaken an initial exercise to determine what can be prioritised, what can be deferred etc and this will be reflected within the council plan and recovery plan performance trackers that are considered by Overview and Scrutiny Committee. For the benefit of Members, an updated 'services position statement' is currently being written to advise on the status of all services regarding business as usual, response and recovery work.</p>										