

7 December 2021

<b>Committee</b>	Audit and Governance Committee
<b>Date</b>	Wednesday, 15 December 2021
<b>Time of Meeting</b>	2:00 pm
<b>Venue</b>	Tewkesbury Borough Council Offices, Severn Room

## **ALL MEMBERS OF THE COMMITTEE ARE REQUESTED TO ATTEND**

### **Agenda**

#### **1. ANNOUNCEMENTS**

When the continuous alarm sounds you must evacuate the building by the nearest available fire exit. Members and visitors should proceed to the visitors' car park at the front of the building and await further instructions (during office hours staff should proceed to their usual assembly point; outside of office hours proceed to the visitors' car park). Please do not re-enter the building unless instructed to do so.

In the event of a fire any person with a disability should be assisted in leaving the building.

#### **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.



	<b>Item</b>	<b>Page(s)</b>
<b>4.</b>	<b>MINUTES</b>  To approve the Minutes of the meeting held on 15 September 2021.	1 - 8
<b>5.</b>	<b>AUDIT AND GOVERNANCE COMMITTEE WORK PROGRAMME</b>  To consider the Audit and Governance Committee Work Programme.	9 - 14
<b>6.</b>	<b>EXTERNAL AUDITOR'S PROGRESS REPORT</b>  To consider the external auditor's report on progress against planned outputs.	15 - 37
<b>7.</b>	<b>APPOINTMENT OF EXTERNAL AUDITOR</b>  To recommend to Council that the Public Sector Audit Appointments (PSAA) invitation to 'opt-in' to the sector led national scheme for the appointment of external auditors for the five financial years commencing 1 April 2023 be accepted.	38 - 44
<b>8.</b>	<b>COUNTER FRAUD AND ENFORCEMENT UNIT UPDATE</b>  To consider the update on the work of the Counter Fraud and Enforcement Unit.	45 - 50
<b>9.</b>	<b>CORPORATE RISK REGISTER</b>  To consider the risks contained within the Corporate Risk Register and assurance that the risks are being effectively managed.	51 - 73
<b>10.</b>	<b>ANNUAL SAFEGUARDING UPDATE</b>  To consider the annual report to give assurance as to the level of the Council's compliance with its safeguarding duty and to note the Section 11 self-assessment submission to the Assurance Panel, attached at Appendix 1.	74 - 82
<b>11.</b>	<b>DISCRETIONARY HOUSING PAYMENTS FOLLOW-UP</b>  To consider the progress made against implementation of the audit recommendations in relation to Discretionary Housing Payments.	83 - 87
<b>12.</b>	<b>STATUS OF INTERNAL AUDIT RECOMMENDATIONS</b>  To consider the status of the internal audit recommendations.	88 - 109
<b>13.</b>	<b>DATA PROTECTION OFFICER ANNUAL REPORT</b>  To receive the annual report on the actions undertaken during the year and to consider the action plan, attached at Appendix 1, to further improve the Council's General Data Protection Regulation (GDPR) arrangements.	110 - 120

**DATE OF NEXT MEETING**  
**WEDNESDAY, 23 MARCH 2022**  
**COUNCILLORS CONSTITUTING COMMITTEE**

Councillors: C M Cody, 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. One vacancy.

**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 and this may include recording of persons seated in the public gallery or speaking at the meeting. Please notify the Democratic Services Officer if you have any objections to this practice and the Chairman will take reasonable steps to ensure that any request not to be recorded is complied with.

Any recording must take place in such a way as to ensure that the view of Councillors, Officers, the public and press is not obstructed. The use of flash photography and/or additional lighting will not be allowed unless this has been discussed and agreed in advance of the meeting.

## TEWKESBURY BOROUGH COUNCIL

**Minutes of a Meeting of the Audit and Governance Committee held at the Council Offices, Gloucester Road, Tewkesbury on Wednesday, 15 September 2021 commencing at 2:00 pm**

**Present:**

Chair	Councillor V D Smith
Vice Chair	Councillor H C McLain

**and Councillors:**

C M Cody, P A Godwin, D W Gray, P D McLain, H S Munro and P E Smith

**A&G.18 ANNOUNCEMENTS**

- 18.1 The evacuation procedure, as noted on the Agenda, was advised to those present.
- 18.2 The Chair indicated that, in accordance with Procedure Rule 1.2 of the Council's Constitution, he had used his discretion to vary the order of business so Item 11 – Corporate Risk Register would be taken after Item 5 – Audit and Governance Committee Work Programme and would be followed by Item 9 – Management Assurance Statement 2020/21 and Item 10 – Annual Governance Statement.

**A&G.19 DECLARATIONS OF INTEREST**

- 19.1 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.
- 19.2 There were no declarations of interest made on this occasion.

**A&G.20 MINUTES**

- 20.1 The Minutes of the meeting held on 21 July 2021, copies of which had been circulated, were approved as a correct record and signed by the Chair.

**A&G.21 AUDIT AND GOVERNANCE COMMITTEE WORK PROGRAMME**

- 21.1 Attention was drawn to the Audit and Governance Committee Work Programme, circulated at Pages No. 13-20, which Members were asked to consider.
- 21.2 The Head of Corporate Services advised that a member of staff had now returned to the Internal Audit team, having been redeployed to assist with administering business grants during the pandemic, and their first task would be to review the suite of outstanding audit recommendations to determine which had been implemented and, of those that had not, if they were still relevant and what new feasible implementation dates would be. A report would be brought to the next meeting of the Audit and Governance Committee on 15 December 2021.

21.3 It was

**RESOLVED** That the Audit and Governance Committee Work Programme be **NOTED**.

## **A&G.22 CORPORATE RISK REGISTER**

22.1 The report of the Head of Corporate Services, circulated at Pages No. 167-189, asked Members to consider the risks contained within the corporate risk register and assurance that the risks were being effectively managed.

22.2 Members were reminded that the corporate risk register was a high-level tool which helped management to consider what the corporate risks were and how they were being managed and it was brought to each meeting of the Audit and Governance Committee. The key updates arising since the register was last presented to the Committee were set out at Pages No. 169-170, Paragraph 3.1 of the report. It was noted that Reference 7. Waste Service, related to the risk around the effectiveness of the waste contract, was recommended for removal on the basis that the contract was now well-managed on the whole. It would continue to be monitored by the Head of Community Services and could be brought back if anything significant was to occur in future. Two key risks had been added to the register, the first of which was Reference 17. National Driver Shortage – this had been well-documented in the media and had the potential to impact upon waste collection rounds. Regular discussions were taking place with Ubico which had strategies in place to mitigate the risk and two new drivers had recently been appointed which was positive news. Nevertheless, drivers were being lost to the private sector which would inevitably have an impact on the Council's waste service if it continued. The second new risk was Reference 18. Waste Transfer Station which had been included to reflect the fact that Wingmoor Farm was the subject of a planning variation which was being determined by Gloucestershire County Council and, if refused, would prevent Tewkesbury Borough Council from taking waste to that site. The only alternative in that situation would be to direct deliver waste to Javelin Park which would require considerable changes to waste collection rounds and would incur significant costs.

22.3 In response to a query about possible alternative waste transfer stations, the Head of Community Services advised that there were no appropriate sites within a logical geographical area. A Member questioned how likely it was that the planning variation would be refused and the Head of Community Services indicated that Tewkesbury Borough Council had been consulted on the proposal as a statutory consultee and its Planning Committee had objected to the proposal when it had considered the application in August. A Member noted from the report that representation had been made to Gloucestershire County Council and she asked what had been said and how that related to the decision made by Tewkesbury Borough Council's Planning Committee. In response, the Head of Community Services explained that Officers from Tewkesbury Borough Council and Cheltenham Borough Council – which would also be impacted - had written to Gloucestershire County Council and Tewkesbury Borough Council's Planning Committees setting out their position but, unfortunately, Tewkesbury Borough Council's Planning Committee had taken a different view. It was now a question of waiting for a decision from Gloucestershire County Council. He pointed out that a lot of calculations had been done in relation to the environmental consequences associated with the increased number of trips to Javelin Park – there would be around 9,000 additional vehicle movements which would generate 273 tonnes of carbon. In addition, the waste collection rounds would need to be completely redesigned which had last been done in 2017 and was a significant task that inevitably disrupted the service for a temporary period. In response to a further query regarding the reasons for the Planning Committee's decision, the Head of Community Services indicated that Wingmoor Farm was a difficult site with a long

history and its use as a waste transfer station had generated a lot of angst in the community in terms of potential odour and noise emissions. The site had been operating as a waste transfer station for two years during which time it had not caused any problems aside from an isolated incident in 2020 when it was not operating properly. If the site operated as set out in the current plan, it should not cause odour problems for the community. A Member indicated that, as a Ward Councillor for an area impacted by the Wingmoor Farm site, she would dispute those claims but she accepted this was not the right place for that discussion.

22.4 Having considered the information provided, it was

**RESOLVED** That the risks and mitigating controls within the corporate risk register be **NOTED**.

### **A&G.23 MANAGEMENT ASSURANCE STATEMENT 2020/21**

23.1 Attention was drawn to the report of the Head of Corporate Services, circulated at Pages No. 120-148, which provided management assurance statements for each service area. Members were asked to consider the statements and the conclusion that, overall, for 2020/21, the management of the Council's internal control environment was satisfactory.

23.2 The Head of Corporate Services reminded Members that, as part of the Council's response to COVID-19, the Internal Audit team had been redeployed to the business cell for the whole of 2020/21 to support the administration of business grants. As reported at the last Committee meeting, due to all internal audit work being suspended for the year, no independent assurance could be given on the adequacy of the Council's internal control environment. In order to mitigate this, management assurance statements had been produced by each service area which also provided assurance that, despite resources generally being directed to the Council's COVID-19 response, this had not detrimentally affected the internal control environment. Each Head of Service had been required to fill out a statement which captured the key elements of the Council's governance and internal control framework. The statements did not offer full assurance that everything was effective all of the time but that, generally, management arrangements had been satisfactory over the year. The Corporate Governance Group had reviewed the statements and concluded that they were a fair reflection of the position. Whilst some of the questions had been given a partial response, that was not unexpected as the Council had a complex array of systems, processes and procedures so it would be unrealistic to expect them to operate 100% effectively all of the time. The statements were attached as appendices to the report and the overall conclusion was that a satisfactory system of internal control had been maintained. The areas of exception – the review of the licensing service and recovery of the internal audit function - had been identified as Significant Governance Issues within the Annual Governance Statement.

23.3 A Member queried whether the licensing service was now sufficiently staffed and the Head of Community Services explained that a member of staff had been seconded from Cheltenham Borough Council for two days per week until the end of December at which time an experienced Licensing Officer from another authority would take up a full-time role.

23.4 A Member noted that the external auditor's findings report made reference to the annual audit report not being ready until December and she asked if there was any indication as to the opinion that would be issued at that time. In response, the representative from Grant Thornton explained that this was the first year of the revised approach to the audit of value for money as introduced by the National Audit Office. In recognition of the challenges COVID-19 had brought to local authorities as a whole, and given the importance of getting the baseline assessment year right,

additional flexibility had been given to postpone the completion of work on arrangements to secure value for money so as not to compromise the opinion on the financial statements. The value for money work needed to conclude within three months of issuing the opinion on the accounts and Grant Thornton would not be in a position to do that until Christmas. It was intended to bring the annual report, which would include the commentary on arrangements to secure value for money, to the Audit and Governance Committee meeting on 15 December 2021. It was not possible to say at this stage whether sufficient value for money arrangements were being delivered as it would be necessary to go through the management assurance statements in detail and a moderation exercise would be carried out to ensure scoring was not unduly generous or excessively harsh - Grant Thornton needed time to do that moderation exercise and come back with its final judgements in December.

23.5 The representative from Grant Thornton recognised that self-assessment came down to management assurances provided by individual services so it would be useful, as part of the value for money assessment, to understand whether there had been a good response from Officers when audits had been followed-up in previous years as that may give an indication as to the level of confidence that could be placed in the management assurance statements. The Head of Corporate Services advised that no follow-up audits had been undertaken for at least 12 months but, pre-COVID, the management response had generally been positive with many recommendations being implemented, even during the pandemic. A Member indicated that, as a Member of the Audit and Governance and Overview and Scrutiny Committees, he was satisfied with the level of scrutiny and challenge and endorsed what the Head of Corporate Services had said. The Chair of the Audit and Governance Committee echoed these sentiments.

23.6 It was

**RESOLVED** That the management assurance statements provided by each service area and the conclusion that, overall, for 2020/21, the management of the Council's internal control environment was satisfactory be **NOTED**.

#### **A&G.24 ANNUAL GOVERNANCE STATEMENT 2020/21**

24.1 The report of the Corporate Governance Group, circulated at Pages No. 149-166, attached, at Appendix 1, the Council's Annual Governance Statement 2020/21 which Members were asked to approve.

24.2 The Head of Corporate Services explained that the Accounts and Audit Regulations 2015 - now amended by the Accounts and Audit (Coronavirus) (amendment) Regulations 2020 - required local authorities to conduct a review, at least once a year, of the effectiveness of its systems of internal control and include a statement reporting on the review with any published Statement of Accounts. The Annual Governance Statement should normally be approved at the same time as, and certainly no later than, the Statement of Accounts. The review was undertaken by the Corporate Governance Group. The draft Annual Governance Statement for 2020/21 was attached at Appendix 1 to the report and identified six Significant Governance Issues that required improvement, set out in the table at Page No. 164. The first three issues had been carried over from the previous Annual Governance Statement: Community Infrastructure Levy (CIL) governance arrangements; Local Code of Corporate Governance; and administration of discretionary housing payments. The three new issues identified were: effective recovery of the internal audit function; implementation of the Chartered Institute of

Public Finance and Accountancy (CIPFA) Financial Code; and Licensing Service review. Progress against implementing the proposed actions would be monitored by the Audit and Governance Committee.

24.3 A Member asked for further clarification on the issue with CIL and the current position as he was under the impression that it was completely out of the Council's control. The Head of Corporate Services indicated that he did not know the detail; however, he understood there was due to be a Member seminar in relation to planning and he suggested that CIL could form part of that. The Head of Democratic Services clarified that a seminar on the Joint Core Strategy and the Tewkesbury Borough Plan was in the process of being arranged and, whilst CIL was not part of that, she undertook to speak to the Head of Development Services about providing an update for Members on the current position. The Member indicated that residents saw that the local authority was receiving CIL money and therefore expected that assets would be forthcoming; however, he did not think that was the reality of the situation and he would like a better understanding of how it worked.

24.4 It was

**RESOLVED** That the Annual Governance Statement 2020/21 be **APPROVED.**

#### **A&G.25 EXTERNAL AUDITOR'S FINDINGS**

25.1 Attention was drawn to the external auditor's findings report, circulated separately, which Members were asked to consider.

25.2 The representative from Grant Thornton advised that the external auditors had two key responsibilities: the Council's financial statements and issuing an opinion on the 2020/21 accounts; and value for money. A considerable part of the report before Members focused on the findings of the audit. In terms of the overall headlines, based on the work completed, Grant Thornton was proposing to issue an unqualified audit opinion i.e. a 'clean' opinion. It was important to highlight that an Emphasis of Matter paragraph would be included – this was used to draw attention to something of significance within the accounts; in this instance, it related to the valuation of assets. The Council had commissioned an external valuer to undertake valuations and the report as at 31 March 2021 had highlighted a material uncertainty. A valuer used the market to identify similar sales and market data in order to assist with valuations and, in this case, the information supporting the valuation of the Council's car parks was not reliable enough so there would be specific reference to that uncertainty within the audit opinion. In terms of value for money, this had been covered under the previous Agenda Item in relation to the management assurance statements and Grant Thornton would be starting work on that over the coming months after the accounts audit had concluded. Whilst adjustments had been identified, the representative from Grant Thornton wished to put on record her appreciation to the Finance Manager and her team for their continued support over the course of the audit process.

25.3 Moving on to the detail of the report, Members were informed that the materiality thresholds, set out at Page No. 6 of the report, would be familiar from the audit plan and had not been changed. Anything above the triviality threshold of £37,000 was reported as an issue. Pages No. 7-10 of the report outlined the details of the significant risks identified within the audit. Specific attention was drawn to the risks at Pages No. 9-10 of the report which related to the material uncertainty regarding the valuation of the car parks and the valuation of the pension fund. Members were advised that the car parks had not been used for a significant amount of time during the year due to the pandemic, therefore, there was no real data to create an

estimate as would be the case in a normal year. In terms of the pension fund net liability, Grant Thornton relied on assurances from the Gloucestershire Pension Fund Audit Team in relation to that and was awaiting receipt of assurance from the Pension Fund Auditor – these were expected in the coming weeks and were required before the audit was finalised. Page No. 11 of the report set out new issues and risks identified this year and a major change for the Finance Manager and her team was the administering and financial reporting associated with the COVID-19 grants. The team assessed each individual grant received and whether the Council had control over it as that impacted how it was treated in the accounts. As set out in the right hand column, there had been a slight error in the presentation of this within the financial statements which had been amended. Pages No. 12-14 of the report set out the key judgements and estimates in the accounts. Page No. 16 of the report reflected a significant change this year in terms of an adjustment to the going concern. In the past, this had focused on financial sustainability and the ability of the Council to continue to operate for at least two months after the accounts had been finalised. There was now an emphasis on service provision which had resulted in a huge shift in relation to the going concern work as Grant Thornton was very certain Tewkesbury Borough Council would be providing services for at least 12 months after the date of signing. As referenced earlier in the meeting, the Auditor's Annual Report would be brought to the Committee in December. Two significant weaknesses had been identified which related to the Council's arrangements for securing financial sustainability into the medium term and the Head of Internal Audit limitation in scope opinion as outlined at Page No. 19 of the report. Page No. 20 of the report set out the independence and ethics which were standard disclosures similar to previous years. Various appendices were attached which detailed specific adjustments above the responsibility threshold and attention was drawn to Page No. 24 of the report in relation to the grants amendment which had already been mentioned. Page No. 28 of the report gave information on adjustments identified during the prior year audit which had not been made within the final set of 2019/20 financial statements and needed to be considered in terms of their impact on the 2020/21 financial statements. Specific reference was made to the net pension liability which had been adjusted in-year. The actuary had provided an estimated report and an actual report and, although there was movement between the two, it was not significant in financial terms and did not require an amendment to the accounts. Fee details were set out at Page No. 29 of the report and the management letter of representation and the audit letter in respect of the delayed value for money work were attached at Pages No. 30-32 and Page No. 33 respectively.

- 25.4 A Member asked for an explanation of the impact of COVID-19 on the assessment of materiality thresholds given that there was a lot more money being received by the Council than in previous years due to the government grants. The representative from Grant Thornton explained that COVID-19 and its impact was considered as part of the calculation of materiality; however, the Council treated the majority of grants on an agency basis which meant they were not named on the comprehensive expenditure statement and were instead included further down as money administered on behalf of the government. The materiality thresholds were fairly consistent with the previous year as there had only been small changes to grant income in the accounts. The Member asked what specific risks were associated with agency money and was informed that the risk itself was not necessarily any greater than with normal grants administered by the Council – they were administered in a very similar way and the conditions set by the government were so strict that there was not a lot of judgement involved. A Member noted that the deadline for the value for money work had been extended until December and she questioned what impact that would have on next year's audit. In response, the representative from Grant Thornton explained that it was not expected to have an impact and the normal planning work would be done around February/March.

25.5 The Head of Finance and Asset Management wished to comment on the production of the accounts which was a significant task for local government at the best of times and COVID-19, along with changes to ways of working over the last 18 months, had only added to this. There had also been changes in staffing and significant procedural amendments; however, regardless of this, the accounts had been provided in May 2021, two months ahead of the rescheduled date. To then receive an audit findings report with only minor adjustments and a recommendation for an unqualified opinion was a fantastic achievement and he was very lucky to have such a dedicated Finance team which was essential to producing good quality accounts. The Chair agreed that the team had done a brilliant job against the difficult backdrop of the pandemic and he thanked them on behalf of the Committee.

25.6 It was

**RESOLVED** That the external auditor's findings 2020/21 be **NOTED**.

#### **A&G.26 LETTER OF REPRESENTATION 2020/21**

26.1 Attention was drawn to the Section 151 Officer's Letter of Representation on the financial statements for the year ended 31 March 2021, which had been circulated at Pages No. 21-28. Members were asked to approve the letter.

26.2 The Head of Finance and Asset Management advised that, as Section 151 Officer, he was required to write a Letter of Representation to the external auditors which formally and publicly confirmed the accuracy and completeness of the presented Statement of Accounts. The letter 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. A copy of the draft letter for 2020/21 was attached at Appendix A to the report and the Committee was asked to approve it for signature by the Chief Finance Officer, on behalf of the Council, in order for the external auditor to formally issue an opinion on the financial statements.

26.3 Accordingly, it was

**RESOLVED** That the Letter of Representation be **APPROVED** and signed by the Section 151 Officer.

#### **A&G.27 STATEMENT OF ACCOUNTS 2020/21**

27.1 Attention was drawn to the report of the Finance Manager, circulated at Pages No. 29-119, which attached the Statement of Accounts for 2020/21 showing the financial position of the Council as at 31 March 2021 as well as performance during the year. Members were asked to approve the Statement of Accounts and to delegate authority to the Head of Finance and Asset Management, in consultation with the Chair of the Audit and Governance Committee, to amend the approved Statement of Accounts to reflect advice from the external auditor as appropriate.

27.2 The Finance Manager drew attention to Page No. 32 of the report which summarised the financial position of the Council as at 31 March 2021. 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. Several Members expressed the view that the accounts were very difficult to understand and the Chair suggested that it would be helpful to have a summary document to assist Members. The Finance Manager recognised that the accounts were not designed for the layperson and she undertook to consider how best to provide the appropriate level of information without being confusing.

27.3 Upon being put to the vote, it was

**RESOLVED**

1. That the Statement of Accounts for 2020/21 be **APPROVED**.
2. That authority be delegated to the Head of Finance and Asset Management, in consultation with the Chair of the Audit and Governance Committee, to amend the approved Statement of Accounts to reflect advice from the external auditor as appropriate.

The meeting closed at 2:56 pm

## AUDIT AND GOVERNANCE COMMITTEE WORK PROGRAMME

### **Additions to 15 December 2021**

- Outstanding Audit Recommendations Report – as advised at the meeting on 15 September 2021.

### **Deletions from 15 December 2021**

- External Auditor's Annual Report – moved to 23 March 2022 due to accounts approval being deferred to February 2022.
- Monitoring of Significant Governance Issues – will be reported on 23 March 2022.
- Internal Audit Plan Monitoring Report – Internal Audit team has not been re-established for long enough to finalise any work.

**Committee Date: 23 March 2022**

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. NB. Was not considered during 2020/21
<b>External Auditor's Annual Report</b>	<b>To consider the external auditor's annual report.</b>	<b>External Auditors</b>	<b>Yes – deferred from the meeting on 15 September 2021 and 15 December 2021.</b>
External Auditor's Progress Report	To consider the external auditors' report on progress against planned outputs.	External Auditors.	No.
External Auditor's Audit Plan 2021/22	To consider the external auditors' Audit Plan 2021/22.	External Auditors.	No.
Statement of Accounting Policies	To approve the accounting policies to be used during the 2021/22 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.

NB – Changes from previous work programme highlighted in bold

Agenda Item 5

<b>Committee Date: 23 March 2022</b>			
<b>Agenda Item</b>	<b>Overview of Agenda Item</b>	<b>Lead Officer</b>	<b>Has agenda item previously been deferred? Details and date of deferment required</b>
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 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.
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 Quality Assurance and Improvement Programme	To consider the annual update on the Internal Audit Quality Assurance and Improvement Programme.	Head of Corporate Services	Yes – Deferred from 21 July 2020 and 15 December 2021. Annual report to be considered at the March meeting of the Committee.

<b>Committee Date: July 2022</b>			
<b>Agenda Item</b>	<b>Overview of Agenda Item</b>	<b>Lead Officer</b>	<b>Has agenda item previously been deferred? Details and date of deferment required</b>
External Auditor's Audit Plan 2021/22	To consider the external auditor's Audit Plan 2020/21.	External Auditors.	No.
Audit Fee 2022/23	To consider the audit scale fee for 2022/23.	Head of Finance and Asset Management.	No.
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.
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 Annual Report 2021/22	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.
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 2021/22	To approve the Audit and Governance Committee Annual Report 2021/22.	Head of Corporate Services.	No.

<b>Committee Date: September 2022</b>			
<b>Agenda Item</b>	<b>Overview of Agenda Item</b>	<b>Lead Officer</b>	<b>Has agenda item previously been deferred? Details and date of deferment required</b>
External Auditor's Findings	To consider the external auditor's findings 2021/22.	External Auditors.	No.
Internal Audit Six Month Plan 2022/23	To approve the Internal Audit Six Month Plan 2022/23 (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.
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 2021/22	To approve the Statement of Accounts 2021/22.	Head of Finance and Asset Management.	No.
Annual Governance Statement 2021/22	To approve the Annual Governance Statement 2021/22.	Borough Solicitor.	No.

<b>Committee Date: December 2022</b>			
<b>Agenda Item</b>	<b>Overview of Agenda Item</b>	<b>Lead Officer</b>	<b>Has agenda item previously been deferred? Details and date of deferment required</b>
External Auditor's Annual Report	To consider the external auditor's annual report.	External Auditors	No.
External Auditor's Progress Report	To consider the external auditors' report on progress against planned outputs.	External Auditors.	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.
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.
Counter Fraud Unit Update	To consider the six monthly update from the Counter Fraud Unit.	Head of Finance and Asset Management / Counter Fraud Manager.	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.
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.  (To include Gloucestershire Safeguarding Children Board Section 11 Self-Assessment)	Head of Community Services.	No.

<b>Committee Date: December 2022</b>			
<b>Agenda Item</b>	<b>Overview of Agenda Item</b>	<b>Lead Officer</b>	<b>Has agenda item previously been deferred? Details and date of deferment required</b>
Annual Report on the Council's Arrangements for General Data Protection Regulation (GDPR)	To receive the annual report on the adequacy of the Council's GDPR arrangements.	Borough Solicitor	No.

<b>OTHER ITEMS</b>			
<b>Agenda Item</b>	<b>Overview of Agenda Item</b>	<b>Lead Officer</b>	<b>Comments</b>

# Tewkesbury Borough Council Audit Progress Report and Sector Update

Year ending 31 March 2021

15 December 2021

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The contents of this report relate only to the matters which have come to our attention, which we believe need to be reported to you as part of our audit planning process. It is not a comprehensive record of all the relevant matters, which may be subject to change, and in particular we cannot be held responsible to you for reporting all of the risks which may affect the Authority or all weaknesses in your internal controls. This report has been prepared solely for your benefit and should not be quoted in whole or in part without our prior written consent. We do not accept any responsibility for any loss occasioned to any third party acting, or refraining from acting on the basis of the content of this report, as this report was not prepared for, nor intended for, any other purpose.

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# Introduction

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This paper provides the Audit & Governance Committee with a report on progress in delivering our responsibilities as your external auditors.

The paper also includes:

- a summary of emerging national issues and developments that may be relevant to you as a local authority; and
- includes a number of challenge questions in respect of these emerging issues which the Committee may wish to consider (these are a tool to use, if helpful, rather than formal questions requiring responses for audit purposes)

Members of the Audit & Governance Committee can find further useful material on our website, where we have a section dedicated to our work in the public sector. Here you can download copies of our publications [www.grantthornton.co.uk](http://www.grantthornton.co.uk) ..

If you would like further information on any items in this briefing, or would like to register with Grant Thornton to receive regular email updates on issues that are of interest to you, please contact either your Engagement Lead or Engagement Manager.

# Progress at November 2021

## Financial Statements Audit

We undertook our initial planning for the 2020/21 audit in March 2021. We began our work on your draft financial statements in June.

In July we issued a detailed audit plan, setting out our proposed approach to the audit of the Authority's 2020/21 financial statements.

The Accounts and Audit (Amendment) Regulations 2021 push back the date by which principal authorities need to publish their draft financial statements to the first working day of August. In 2020 this date was pushed back to 31 August. The date by which authorities are required to publish audited financial statements is 30 September. In 2020 this date was pushed back to 30 November.

We reported our work in the Audit Findings Report in September and gave our opinion on the financial statements on 2 November 2021.

We aim to undertake our initial planning for the 2021/22 audit in early 2021 and plan to bring our audit plan to your March Audit & Governance Committee meeting.

## Value for Money

The new Code of Audit Practice (the "Code") came into force on 1 April 2020 for audit years 2020/21 and onwards. The most significant change under the new Code is the introduction of an Auditor's Annual Report, containing a commentary on arrangements to secure value for money and any associated recommendations, if required.

The new approach is more complex, more involved and is planned to make more impact.

Under the 2020 Code of Audit Practice, for relevant authorities other than local NHS bodies, auditors are required to issue our Auditor's Annual Report no later than 30 September or, where this is not possible, issue an audit letter setting out the reasons for delay.

As a result of the ongoing pandemic, and the impact it has had on both preparers and auditors of accounts to complete their work as quickly as would normally be expected, the National Audit Office has updated its guidance to auditors to allow us to postpone completion of our work on arrangements to secure value for money and focus our resources firstly on the delivery of our opinions on the financial statements. This is intended to help ensure as many as possible could be issued in line with national timetables and legislation. The extended deadline for the issue of the Auditor's Annual Report is now no more than three months after the date of the opinion on the financial statements.

We aim to issue our Annual Auditors Report in advanced by the end of January 2022.

# Progress at November 2021 (cont.)

## Other areas

### Certification of claims and returns

We certify the Authority's annual Housing Benefit Subsidy claim in accordance with procedures agreed with the Department for Work and Pensions (DWP). The certification work for the 2020/21 claim began in November. DWP has extended the deadline for reporting the findings of this work to 31 January 2022. We will report our findings to the Audit Committee in March 2022.

### Meetings

We met with Finance Officers in September as part of our quarterly liaison meetings and continue to be in discussions with Finance staff regarding emerging developments and to ensure the audit process is smooth and effective. We also meet with your Chief Executive regularly to discuss the Authority's strategic priorities and plans.

### Events

We provide a range of workshops, along with network events for members and publications to support the Authority. Your officers will be invited to attend our Financial Reporting Workshop in January and February 2022, which will help to ensure that members of your Finance Team are up to date with the latest financial reporting requirements for local authority accounts.

Further details of the publications that may be of interest to the Authority are set out in our Sector Update section of this report.

## Audit Fees

During 2017, PSAA awarded contracts for audit for a five year period beginning on 1 April 2018. 2020/21 is the third year of that contract. Since that time, there have been a number of developments within the accounting and audit profession. Across all sectors and firms, the Financial Reporting Council (FRC) has set out its expectation of improved financial reporting from organisations and the need for auditors to demonstrate increased scepticism and challenge and to undertake additional and more robust testing.

Our work in the Local Government sector in 2018/19 and 2019/20 has highlighted areas where financial reporting, in particular, property, plant and equipment and pensions, needs to improve. There is also an increase in the complexity of Local Government financial transactions and financial reporting. This combined with the FRC requirement that all Local Government audits are at or above the "few improvements needed" (2A) rating means that additional audit work is required.

We have reviewed the impact of these changes on both the cost and timing of audits. We have discussed this with your s151 Officer including any proposed variations to the Scale Fee set by PSAA Limited, and have communicated fully with the Audit Committee.

As a firm, we are absolutely committed to meeting the expectations of the FRC with regard to audit quality and local government financial reporting.

# Audit Deliverables

2020/21 Deliverables	Planned Date	Status
<p><b>Audit Plan</b></p> <p>We are required to issue a detailed audit plan to the Audit &amp; Governance Committee setting out our proposed approach in order to give an opinion on the Authority's 2020/21 financial statements and the Auditor's Annual Report on the Authority's Value for Money arrangements.</p>	July 2021	Complete
<p><b>Audit Findings Report</b></p> <p>The Audit Findings Report was reported to the September Audit &amp; Governance Committee.</p>	September 2021	Complete
<p><b>Auditors Report</b></p> <p>This includes the opinion on your financial statements.</p>	November 2021	Complete
<p><b>Auditor's Annual Report</b></p> <p>This Report communicates the key issues arising from our Value for Money work.</p>	January 2022	Not yet due

2020/21 Audit-related Deliverables	Planned Date	Status
<p><b>Housing Benefit Subsidy – certification</b></p> <p>This is the report we submit to Department of Work and Pensions based upon the mandated agreed upon procedures we are required to perform.</p>	31 January 2022	Not yet due

2021/22 Deliverables	Planned Date	Status
<p><b>Audit Plan</b></p> <p>We are required to issue a detailed audit plan to the Audit &amp; Governance Committee setting out our proposed approach in order to give an opinion on the Authority's 2021/22 financial statements and the Auditor's Annual Report on the Authority's Value for Money arrangements.</p>	March 2022	Not yet due

# Financial Reporting Council annual report

On 29 October, the Financial Reporting Council (FRC) published its annual report setting out the findings of its review of the work of local auditors. The report summarises the results of the FRC's inspections of twenty audit files for the last financial year. A link to the report is here:

[FRC AQR Major Local Audits October 2021](#)

Grant Thornton are one of seven firms which currently delivers local audit work. Of our 330 local government and NHS audits, 87 are currently defined as 'major audits' which fall within the scope of the AQR. This year, the FRC looked at nine of our audits.

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## Our file review results

The FRC reviewed nine of our audits this year. It graded six files (67%) as 'Good' and requiring no more than limited improvements. No files were graded as requiring significant improvement, representing an impressive year-on-year improvement. The FRC described the improvement in our audit quality as an 'encouraging response by the firm to the quality findings reported in the prior year.' Our Value for Money work continues to be delivered to a high standard, with all of the files reviewed requiring no more than limited improvement. We welcome the FRC findings and conclusions which demonstrate the impressive improvement we have made in audit quality over the past year.

The FRC also identified a number of good practices including effective challenge of management's valuer, use of an auditor's expert to assist with the audit of a highly specialised property valuation, and the extent and timing of involvement by the audit partner on the VFM conclusion.

Our "Opinion" results over the past three years are shown in the table below:

Grade	Number 2020/21	Number 2019/20	Number 2018/19
Good with limited improvements (Grade 1 or 2)	6	1	1
Improvements required (Grade 3)	3	5	2
Significant improvements required (Grade 4)	0	0	1
Total	9	6	4

Our "VFM" results over the past two years are shown in the table below. The FRC did not review VFM in 2018/19:

Grade	Number 2020/21	Number 2019/20
Good with limited improvements (Grade 1 or 2)	6	6
Improvements required (Grade 3)	0	0
Significant improvements required (Grade 4)	0	0
Total	6	6

# FRC report (cont.)

## Our continued commitment to Audit quality and continuous improvement

Our work over the past year has been undertaken during the backdrop of COVID-19, when the public sector has faced the huge challenge of providing essential services and helping safeguard the public during the pandemic. Our NHS bodies in particular have been at the forefront of the public health crisis. As auditors we have had to show compassion to NHS staff deeply affected by the crisis, whilst staying focused on the principles of good governance and financial management, things which are more important than ever. We are very proud of the way we have worked effectively with audited bodies, demonstrating empathy in our work whilst still upholding the highest audit quality.

Over the coming year we will make further investments in audit quality including strengthening our quality and technical support functions, and increasing the level of training, support and guidance for our audit teams. We will address the specific improvement recommendations raised by the FRC, including:

- Enhanced training for local auditors on key assumptions within property valuations, and how to demonstrate an increased level of challenge
- Formalising our arrangements for the consideration of complex technical issues by Partner Panels.

As part of our enhanced Value for Money programme, we will focus on identifying the scope for better use of public money, as well as highlighting weaknesses in governance or financial stewardship where we see them.

## Conclusion

Local audit plays a critical role in the way public sector audits and society interact, and it depends on the trust and confidence of all those who rely on it. As a firm we're proud to be doing our part to promote good governance, effective stewardship and appropriate use of public funds.

# Sector Update

Authorities continue to try to achieve greater efficiency in the delivery of public services, whilst facing the challenges to address rising demand, ongoing budget pressures and social inequality.

Our sector update provides you with an up to date summary of emerging national issues and developments to support you. We cover areas which may have an impact on your organisation, the wider local government sector and the public sector as a whole. Links are provided to the detailed report/briefing to allow you to delve further and find out more.

Our public sector team at Grant Thornton also undertake research on service and technical issues. We will bring you the latest research publications in this update. We also include areas of potential interest to start conversations within the organisation and with audit committee members, as well as any accounting and regulatory updates.

- [Grant Thornton Publications](#)
- [Insights from local government sector specialists](#)
- [Reports of interest](#)
- [Accounting and regulatory updates](#)

More information can be found on our dedicated public sector and local government sections on the Grant Thornton website by clicking on the logos below:

A teal rectangular button with the text "Public Sector" in white, sans-serif font, centered within the button.

Public Sector

A dark purple rectangular button with the text "Local government" in white, sans-serif font, centered within the button.

Local  
government

# What can be learned from Public Interest Reports? – Grant Thornton

2020 will be remembered as a tumultuous year in local government, with the pandemic creating unprecedented pressure on the sector. It also saw the appearance of two Public Interest Reports (PIRs), followed by another in January this year – the first to be issued in the sector since 2016. PIR's can be issued by local auditors if there are significant concerns around council activity, such as major failings in finance and governance.

The recent PIRs have made headlines because, up to this point, very few have ever been issued. But, as our latest report “Lessons from recent Public Interest Reports” explores, all three illustrate some of the fundamental issues facing the wider sector and provide a lesson for all local authorities around: weaknesses in financial management; governance and scrutiny practices; and council culture and leadership; which, when combined, can provide fertile ground for the kind of significant issues we might see in a PIR.

The COVID-19 pandemic highlighted four essential factors we probably always knew about local government, have often said, but which are now much better evidenced:

- 1) Local government has provided fantastic support to its communities in working with the NHS and other partners to deal with the multifaceted challenges of the pandemic.
- 2) Britain's long centralised approach to government has been exposed to some degree in terms of its agility to tailor pandemic responses to regional and local bodies. This is recognised by the current government who continue to pursue the options for devolution of powers to local bodies. Track and Trace delivered centrally has not been as successful as anticipated and, according to government figures, local interventions have had more impact.

- 3) Years of reduced funding from central government have exposed the underlying flaws in the local authority business model, with too much reliance on generating additional income.
- 4) Not all authorities exercise appropriate care with public money; not all authorities exercise appropriate governance; and not all authorities have the capability of managing risk, both short and long term. Optimism bias has been baked into too many councils' medium-term plans.

The PIRs at Nottingham City Council (August 2020), the London Borough of Croydon (October 2020), and Northampton Borough Council (January 2021) are clear illustrations of some of the local government issues identified above. The audit reports are comprehensive and wide-ranging and a lesson for all local authorities. Local authorities have a variety of different governance models. These range from elected mayor to the cabinet and a scrutiny system approach, while others have moved back to committee systems. Arguments can be made both for and against all of these models. However, in the recent PIR cases, and for many other local authorities, it's less about the system of governance and more about how it operates, who operates it and how willing they are to accept scrutiny and challenge.

There are a number of lessons to be learned from the recent PIR reports and these can be broken down into three key areas which are explored further in our report:

- 1) The context of local government in a COVID-19 world
- 2) Governance, scrutiny, and culture
- 3) Local authority leadership.

The full report is available here:

<https://www.grantthornton.co.uk/en/insights/lessons-from-recent-public-interest-reports/>

# Annual Transparency Report – Grant Thornton

As auditors of several listed entities as well as nearly one hundred major local audits, we are required as a firm to publish an annual transparency report.

The report contains a variety of information which we believe is helpful to audit committees as well as wider stakeholders. The Financial Reporting Council (FRC) in their thematic review of transparency reporting noted that they are keen to see more Audit Committee Chairs actively engaging and challenging their auditors on audit quality based on the information produced in Transparency reports on a regular basis. We agree with the FRC and are keen to share our transparency report and discuss audit quality with you more widely.

The transparency report provides details of our:

- Leadership and governance structures
- Principal risks and Key Performance Indicators
- Quality, risk management and internal control structure
- Independence and ethics processes
- People and culture
- Compliance with the Audit Firm Governance code and EU Audit directive requirements

We have made significant developments in the year as part of our Local Audit Investment Plan to improve our audit quality. We welcome an opportunity to discuss these developments and our transparency report should you wish.



The full report is available here:

[Transparency report 2020 \(grantthornton.co.uk\)](https://www.grantthornton.co.uk/transparency-report-2020)

# Local authority Covid-19 pressures – MHCLG

Outturn figures from the Ministry of Housing, Communities & Local Government (MHCLG) show that local authorities in England reported additional cost pressures of £12.8bn relating to COVID-19 in 2020-21. Overall, local authorities spent £7.2bn responding to the pandemic last year, with the largest share of additional expenditure going on adult social care services at £3.2bn.

**Additional expenditure due to COVID-19 by class and service area (£ millions) (2020-21)**

	Shire District	Shire County	Unitary Authority	Metropolitan District	London Borough	Total
Adult Social Care – total	0.473	1,254.880	848.656	663.404	413.842	<b>3,181.254</b>
Children's social care - total (excluding SEND)	0.000	94.933	131.127	89.799	62.987	<b>378.846</b>
Housing - total (including homelessness services) excluding HRA	63.129	5.254	74.949	42.281	112.971	<b>298.584</b>
Environmental and regulatory services - total	33.564	68.097	67.512	66.704	63.556	<b>299.433</b>
Finance & corporate services - total	48.222	53.445	83.984	76.923	78.284	<b>340.858</b>
All other service areas not listed in rows above	184.550	634.578	584.924	564.737	395.137	<b>2,363.926</b>
<b>Total</b>	<b>329.937</b>	<b>2,111.187</b>	<b>1,791.153</b>	<b>1,503.848</b>	<b>1,126.777</b>	<b>6,862.902</b>



The figures are available in full here: <https://www.gov.uk/government/publications/local-authority-covid-19-financial-impact-monitoring-information>

**Income losses due to COVID-19 by class and source of income (£ millions) (2020-21)**

	Shire District	Shire County	Unitary Authority	Metropolitan District	London Borough	Total
Business rates	276.498	0.000	194.192	207.351	537.667	<b>1,215.708</b>
Council tax	399.037	0.000	217.633	191.219	232.727	<b>1,040.616</b>
Sales fees and charges	516.426	194.923	553.907	396.745	475.728	<b>2,137.728</b>
Commercial income	82.448	24.159	120.629	204.211	52.154	<b>483.600</b>
Other	33.494	39.947	27.163	53.664	45.166	<b>199.435</b>
<b>Total</b>	<b>1,307.903</b>	<b>259.029</b>	<b>1,113.524</b>	<b>1,053.190</b>	<b>1,343.441</b>	<b>5,077.087</b>

# Government response to MHCLG Select Committee report on Local Authority financial sustainability & the section 114 regime – MHCLG

Government has published a response to the Housing, Communities & Local Government (HCLG) Committee report on local authority financial sustainability and the section 114 regime, published in July.

The HCLG report states “In recent years, the financial sustainability of local government has faced successive challenges, including increased demand for services, especially social care, changes to the level of funding equalisation between councils and, most recently, the COVID-19 pandemic. In some instances, councils have been in such acute financial trouble that they have approached the Ministry of Housing, Communities and Local Government for financial assistance; three of these—Northamptonshire in 2018, Croydon in late 2020 and Slough in July 2021—issued section 114 notices, essentially declaring they had run out of money. Our inquiry has sought to identify the most serious threats facing local councils’ finances. In light of the various factors we consider in the report, including the somewhat delayed Fairer Funding Review, renewed discussion about property taxes and the need to reform funding for social care, the time is right to consider a more radical review of local government finances—and our report makes various recommendations about how this should be done. We also consider what happened at Croydon—which prompted us to look at the section 114 regime—in the annex to our report.”

The report includes sections on:

- Social Care
- Funding
- COVID-19
- Local authority commercial investment
- Audit and control

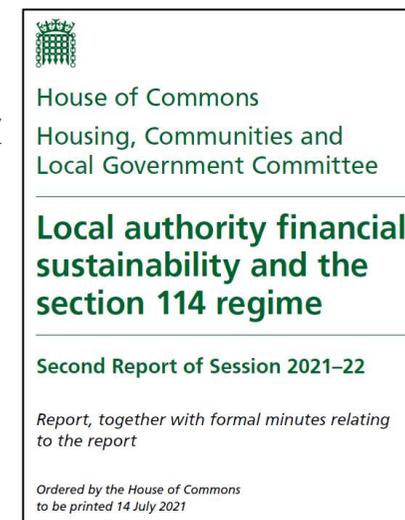
The report made 13 recommendations, and the Government response to these was published in October. The response notes “Moving forward, we will work to provide the sector with a sustainable financial footing, enabling it to deliver vital frontline service and support other government priorities. We will also take stock, including of the impact of the pandemic on local authority resources and service pressures, to determine any future reforms.”

The initial report can be found here:

<https://committees.parliament.uk/publications/6777/documents/72117/default/>

Government response can be found here:

<https://www.gov.uk/government/publications/local-authority-financial-sustainability-and-the-section-114-regime>



# Government response to Redmond review – MHCLG

Government has published an update on the Ministry of Housing, Communities & Local Government response to Sir Tony Redmond’s independent review into the effectiveness of external audit and transparency of financial reporting in local authorities.

The MHCLG press release states “The Audit, Reporting and Governance Authority (ARGA) – the new regulator being established to replace the Financial Reporting Council (FRC) – will be strengthened with new powers over local government audit, protecting public funds and ensuring councils are best serving taxpayers.

The new regulator, which will contain a standalone local audit unit, will bring all regulatory functions into one place, to better coordinate a new, simplified local audit framework.

ARGA will continue to act as regulator and carry out audit quality reviews as the FRC does now. It will now also provide annual reports on the state of local audit and take over responsibility for the updated Code of Local Audit Practice – the guidelines councils are required to follow.

The government has confirmed that the Public Sector Audit Appointments (PSAA) will continue as the appointing body for local audit, in charge of procurement and contract management for local government auditors.

In the immediate term, MHCLG will set up and chair a Liaison Committee, which will comprise senior stakeholders across the sector that will oversee the governance of the new audit arrangements and ensure they are operating effectively.”

The press release goes on to state the “measures finalise the government’s response to Sir Tony Redmond’s independent review into local audit, carried out last year.

The government has already announced £15 million to support councils with additional costs in audit fees, and recently consulted on the distribution of this funding. Government is also consulting on improving flexibility on audit fee setting and has extended the deadline for when councils must publish their audited accounts.



The press release can be found here:

[Government publishes update to audit review response - GOV.UK \(www.gov.uk\)](https://www.gov.uk/government/news/government-publishes-update-to-audit-review-response)

# Public Accounts Committee (PAC) – Local auditor reporting on local government in England & government response

The PAC inquiry examined the timeliness of auditor reporting on English local public bodies' financial statements covering 2019-20. The National Audit Office (NAO) report, on which this inquiry is based, found that “delays in the delivery of audit opinions beyond the deadlines for publishing local authority accounts, alongside concerns about audit quality and doubts over audit firms' willingness to continue to audit local public bodies, highlight that the situation needs urgent attention.”

The PAC report found “Without urgent action from government, the audit system for local authorities in England may soon reach breaking point. With approximately £100 billion of local government spending requiring audit each year, the Ministry of Housing, Communities & Local Government (the Department) has become increasingly complacent in its oversight of a local audit market now entirely reliant upon only eight firms, two of which are responsible for up to 70% of local authority audits. This has not been helped by the growing complexity of local authority accounts, with audit firms now asked to carry out more work in each audit, comply with new regulatory demands and adapt to the new multifaceted landscape in which local authorities operate, while also struggling to hire and retain experienced auditors.”

Key conclusions were:

- The marked decline in the timeliness of external audit undermines accountability and hampers effective decision-making.
- There is a pressing risk of market collapse due to an over reliance on a small number of audit firms and significant barriers to entry.
- The commercial attractiveness to audit firms of auditing local authorities has declined.

- The rapidly diminishing pool of suitably qualified and experienced staff increases the risks to the timely completion of quality audits.
- We are not convinced that the recently announced new local audit arrangements will meet the pressing need for effective system leadership now.
- Unless local authority accounts are useful, relevant and understandable they will not aid accountability.

The report made recommendations in each of these areas. The government response was published on 28 October.

The PAC report and response can be found here:

[Timeliness of local auditor reporting on local government in England - Committees - UK Parliament](#)



House of Commons  
Committee of Public Accounts

**Local auditor reporting on local government in England**

Eleventh Report of Session 2021–22

# 2020/21 audited accounts – Public Sector Audit Appointments

Public Sector Audit Appointments (PSAA) has reported that only 9% of local government audits for 2020/21 were completed by the end of September. This is a sharp contraction on the 45% filed on time for 2019-20, and is the third successive year where the number of accounts produced on schedule has reduced.

PSAA state “The challenges posed by COVID-19 have contributed to the current position. However, a range of further pressures documented in the Redmond Report are also continuing to impact performance. In particular there is a shortage of auditors with the knowledge and experience to deliver the required higher quality audits of statements of accounts, which increasingly reflect complex structures and transactions, within the timeframe expected. The growing backlog of audits is also a concern, with 70 of the 2019/20 audits still incomplete.”

Grant Thornton commented “Audit quality remains a priority for our firm and we continue to work hard with local audit stakeholders to ensure the delivery of high quality audits in as timely a fashion as is practicable. Unfortunately, much of this work will be delivered past the 30 September target date, owing to ongoing constraints posed by the COVID-19 pandemic and the backlog this has caused. We remain committed to public sector audit and are now focused on delivering the majority of our local audits by December 2021.”



The news article can be found here:

<https://www.psa.co.uk/2021/10/news-release-2020-21-audited-accounts-psaa/>

# 2023-24 audit appointments – Public Sector Audit Appointments

Following a consultation exercise Public Sector Audit Appointments (PSAA) has invited all principal local government including police and fire bodies to become opted-in authorities. At the same time it published its procurement strategy and prospectus for the national scheme from April 2023. Both documents have evolved in response to the feedback provided by the market engagement exercise and consultation on the draft prospectus undertaken during June 2021.

PSAA state “Our primary aim is to secure the delivery of an audit service of the required quality for every opted-in body at a realistic market price and to support the drive towards a long term competitive and more sustainable market for local public audit services.

The objectives of the procurement are to maximise value for local public bodies by:

- securing the delivery of independent audit services of the required quality;
- awarding long term contracts to a sufficient number of firms to enable the deployment of an appropriately qualified auditing team to every participating body;
- encouraging existing suppliers to remain active participants in local audit and creating opportunities for new suppliers to enter the market;
- encouraging audit suppliers to submit prices which are realistic in the context of the current market;
- enabling auditor appointments which facilitate the efficient use of audit resources;
- supporting and contributing to the efforts of audited bodies and auditors to improve the timeliness of audit opinion delivery; and

- establishing arrangements that are able to evolve in response to changes to the local audit framework.

PSAA set out the proposed timeline, which anticipates contracts being awarded in August 2022.



The news article can be found here:

<https://www.psaa.co.uk/2021/09/psaa-publishes-its-prospectus-and-procurement-strategy-and-invites-eligible-bodies-to-opt-in-from-april-2023/>

The procurement strategy can be found here:

<https://www.psaa.co.uk/about-us/appointing-person-information/appointing-period-2023-24-2027-28/procurement-strategy/>

# Councils given power to build more homes for first time buyers and for social rent – MHCLG

The Ministry of Housing, Communities & Local Government (MHCLG) has announced that councils in England will have more freedom on how they spend the money from homes sold through Right to Buy to help them build the homes needed in their communities.

The MHCLG press release states the “package will make it easier for councils to fund homes using Right to Buy receipts, including homes for social rent, and give them greater flexibility over the types of homes they provide to reflect the needs of their communities.

It will also give councils more time to use receipts and to develop ambitious building programmes. The government wants homes supplied using Right to Buy receipts to be the best value for money, and to add to overall housing supply, to help towards delivering 300,000 new homes a year across England by the mid-2020s.”

The press release goes on to note “New measures include:

- extending the time councils have to spend Right to Buy receipts from 3 years to 5 years
- increased cap on the percentage cost of new homes councils can fund from Right to Buy receipts raised from 30% to 40% per home, making it easier to build replacement homes
- allowing receipts to be used for shared ownership, First Homes, as well as affordable and social housing, to help councils build the homes their communities need
- introducing a cap on the use of Right to Buy receipts for acquisitions to help drive new supply.”



The press release can be found here:

[Councils given power to build more homes for first time buyers and for social rent - GOV.UK \(www.gov.uk\)](https://www.gov.uk/government/press-releases/2021/05/councils-given-power-to-build-more-homes-for-first-time-buyers-and-for-social-rent)

# Guide to support Value for Money (VfM) analysis for public managers – CIPFA

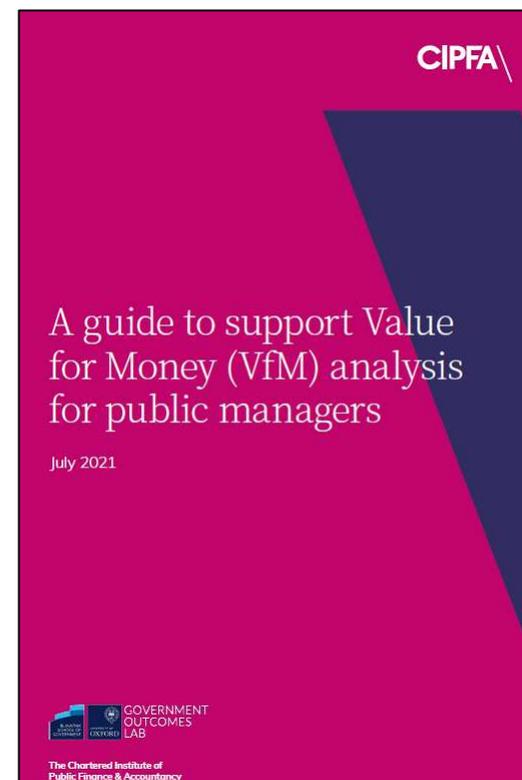
The Chartered Institute of Public Finance and Accountancy (CIPFA) has published this guide which complements a VfM toolkit which has been published separately. Both were developed under a collaborative project between Government Outcomes Lab (GO Lab) and CIPFA.

CIPFA state “The guide is aimed at public managers planning to assess Value for Money (VfM) of outcomes-based contract (OBC) programmes, or any other type of programme with an outcome-focus, using prospective information. This involves assessing economic validity of the programme with respect to ‘doing nothing’ as well as the closest comparator.”

CIPFA explain that the guide:

- 3. Describes what VfM represents in public provision of social services with a special focus on outcome-based contracts (OBCs). In particular the guide emphasises the link between economy and effectiveness criteria.
- Promotes thinking about longer-term effects of interventions, such as outcomes and impact, at the design/ planning stage of programmes. This means that having a good appreciation for efficiency is helpful but not necessary, especially when outcomes are both identifiable and measurable.
- Explain how it could be used to appraise public programmes with respect to anticipated costs and value of them using prospective information.

The guide is available to CIPFA members through the website.



# Climate change risk: A good practice guide for Audit and Risk Assurance Committees – NAO

The National Audit Office (NAO) has published this guide to help Audit Committees recognise how climate change risks could manifest themselves and support them in challenging senior management on their approach to managing climate change risks.

The NAO comment “Audit and Risk Assurance Committees (ARACs) play a key role in supporting and advising the board and Accounting Officer in their responsibilities over risk management.

This guide will help ARACs recognise how climate change risks could manifest themselves and support them in challenging senior management on their approach to managing climate change risks. We have outlined specific reporting requirements that currently apply.

Our primary audience is ARAC chairs of bodies that we audit, but the principles of the guide will be relevant for bodies across the wider public sector. It promotes good practice and should not be viewed as mandatory guidance.

Climate change and the nature of its impacts on organisations globally is changing rapidly. This guide acknowledges the evolving nature of climate change and its associated risks and opportunities and will be refreshed in the future to reflect those changes.”

The guide includes sections on “How to support and challenge management”. This includes sections on governance and leadership; collaboration; risk identification and assessment; risk treatment, monitoring and reporting and continual improvement. There is also a “Complete list of questions that Audit and Risk Assurance Committees can ask” for each of these areas. The guide also includes “Key guidance and good practice materials” with links.



The report can be found here:

[Climate change risk: A good practice guide for Audit and Risk Assurance Committees - National Audit Office \(NAO\) Report](#)

# Local government and net zero in England – NAO

The National Audit Office (NAO) report responds to a request from the Environmental Audit Committee to examine local government and net zero. It considers how effectively central government and local authorities in England are collaborating on net zero, in particular to:

- clarify the role of local authorities in contributing to the UK's statutory net zero target; and
- ensure local authorities have the right resources and skills for net zero.

The NAO comment “While the exact scale and nature of local authorities’ roles and responsibilities in reaching the UK’s national net zero target are to be decided, it is already clear that they have an important part to play, as a result of the sector’s powers and responsibilities for waste, local transport and social housing, and through their influence in local communities. Government departments have supported local authority work related to net zero through targeted support and funding. However, there are serious weaknesses in central government’s approach to working with local authorities on decarbonisation, stemming from a lack of clarity over local authorities’ overall roles, piecemeal funding, and diffuse accountabilities. This hampers local authorities’ ability to plan effectively for the long-term, build skills and capacity, and prioritise effort. It creates significant risks to value for money as spending is likely to increase quickly.

MHCLG, BEIS and other departments recognise these challenges and are taking steps to improve their approach. Their progress has understandably been slowed by the COVID-19 pandemic, but there is now great urgency to the development of a more coherent approach.”

Key findings include:

- Central government has not yet developed with local authorities any overall expectations about their roles in achieving the national net zero target.
- There is little consistency in local authorities’ reporting on net zero, which makes it difficult to get an overall picture of what local authorities have achieved.
- Neither MHCLG nor HM Treasury has assessed the totality of funding that central government provides to local government that is linked with net zero.

The report can be found here:

<https://www.nao.org.uk/report/local-government-and-net-zero-in-england/>



# Cyber and information security: Good practice guide – NAO

The National Audit Office (NAO) has published this guide to help Audit Committees scrutinise cyber security arrangements. To aid them, this guidance complements government advice by setting out high-level questions and issues for audit committees to consider.

The NAO state “Audit committees should gain the appropriate assurance for the critical management and control of cyber security and information risk.

Cyber security is the activity required to protect an organisation’s data, devices, networks and software from unintended or unauthorised access, change or destruction via the internet or other communications systems or technologies. Effective cyber security relies on people and management of processes as well as technical controls.

Our guide supports audit committees to work through this complexity, being able to understand and question the management of cyber security and information risk.

It takes into account several changes which affect the way in which we interact with and manage our information and can drive increased risk. These include changes to the way we work and live due to the COVID-19 pandemic and the ongoing demand to digitise and move to cloud-based services.

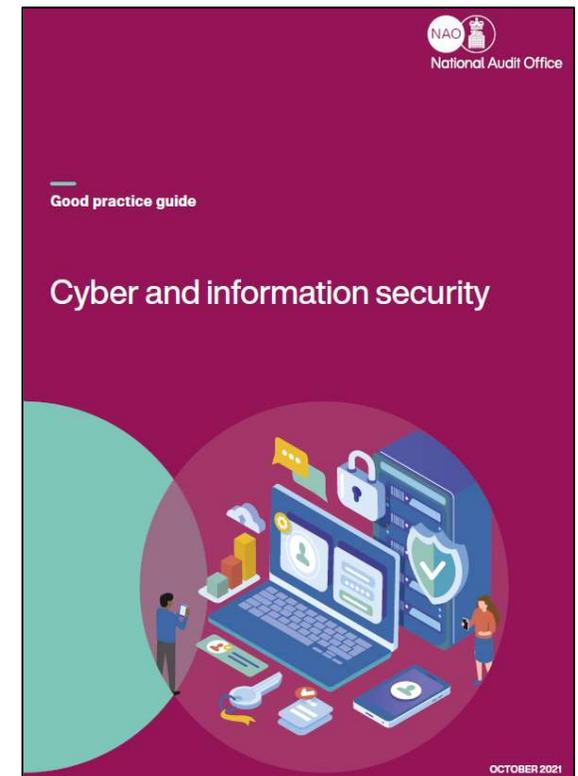
The strategic advice, guidance and support provided by government has also been updated to keep pace with these changes, detailing the impact and risks on the management of cyber security and information risk.

The guide provides a checklist of questions and issues covering:

- The overall approach to cyber security and risk management
- Capability needed to manage cyber security
- Specific aspects, such as information risk management, engagement and training, asset management, architecture and configuration, vulnerability management, identity and access management, data security, logging and monitoring and incident management.”

The report can be found here:

<https://www.nao.org.uk/report/cyber-security-and-information-risk-guidance/>





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## TEWKESBURY BOROUGH COUNCIL

<b>Report to:</b>	Audit and Governance Committee
<b>Date of Meeting:</b>	15 December 2021
<b>Subject:</b>	Appointment of External Auditor
<b>Report of:</b>	Head of Finance and Asset Management
<b>Corporate Lead:</b>	Head of Finance and Asset Management
<b>Lead Member:</b>	Finance and Asset Management
<b>Number of Appendices:</b>	None

### **Executive Summary:**

The Local Audit and Accountability Act 2014 ('the Act') requires that a local auditor is appointed no later than 31 December in the financial year preceding the financial year of the accounts to be audited. This report sets out the proposals for appointing the external auditor to the Council for the 2023/24 accounts and beyond, noting that the current appointment applies up to and including the 2022/23 accounts.

Regulations made under the Act allow authorities to opt in for their external auditor to be appointed by an 'appointing person'. Public Sector Audit Appointments Ltd ('PSAA') has been specified by the Secretary of State as an 'appointing person' (or 'sector led body'). PSAA has now formally invited the Council to opt-in, along with all other authorities, to the appointment scheme for the financial years 2023/24 to 2027/28, so that they can enter into contracts with appropriately qualified audit firms and appoint a suitable firm to be the Council's external auditor from April 2023.

### **Recommendation:**

**To RECOMMEND TO COUNCIL that the Public Sector Audit Appointments (PSAA) invitation to 'opt-in' to the sector led national scheme for the appointment of external auditors for the five financial years commencing 1 April 2023 be accepted.**

### **Reasons for Recommendation:**

Whilst the Council has until December 2022 to appoint the external auditors for the 2023/24 accounts, PSAA has formally invited the Council to opt-in to the national scheme. If the Council is to take advantage of this national scheme for appointing external auditors then it needs to take the decision to enable it to accept the invitation by early March 2022.

Regulation 19 of the Local Audit (Appointing Person) Regulations 2015 requires that a decision to opt in must be made by Full Council (authority meeting as a whole). To comply with this regulation Audit and Governance Committee is asked to make the recommendation above to Council.

**Resource Implications:**

The PSAA scale fee for the 2020/21 audit is £34,589; however, Grant Thornton has submitted a proposed total fee of £55,589 to reflect changes in work required to address professional and regulatory requirements and scope associated with risk.

There is a risk that current external audit fee levels could increase when the current contracts end. It is clear that the scope of audit has increased, requiring more audit work. There are also concerns about capacity and sustainability in the local audit market. In 2019 the Ministry of Housing, Communities and Local Government (as was) accepted that audit fees had become insufficient to reflect the increased challenges in auditing local authorities. In response to the Redmond Review the Government committed to review and reform regulations to provide the appointing person with greater flexibility to ensure the costs to audit firms of additional work are met and reduce the need for time consuming case-by-base consideration. A consultation on changes to the Local Audit (Appointing Person) Regulations 2015 took place earlier this year. The Government also announced £15 million nationally in additional funding in 2021/22 to support affected local bodies to meet the anticipated rise in audit fees in 2021/22. The Council's share is not yet known or whether the additional funding will be ongoing.

The proposed fees for the subsequent years cannot be known until the procurement process has been completed, as the costs will depend on proposals from the audit firms. However, opting-in to a national scheme will provide maximum opportunity to ensure fees are as low as possible, whilst ensuring the quality of audit is maintained by entering into a large scale collective procurement arrangement.

If the national scheme is not used some additional resource may be needed to establish an auditor panel and conduct a local procurement.

**Legal Implications:**

Section 7 of the Local Audit and Accountability Act 2014 (the Act) requires a relevant authority to appoint a local auditor to audit its accounts for a financial year not later than 31 December in the preceding year. Section 8 governs the procedure for appointment including that the authority must consult and take account of the advice of its auditor panel on the selection and appointment of a local auditor.

Section 12 makes provision for the failure to appoint a local auditor: the authority must immediately inform the Secretary of State, who may direct the authority to appoint the auditor named in the direction or appoint a local auditor on behalf of the authority.

Section 17 gives the Secretary of State the power to make regulations in relation to an 'appointing person' specified by the Secretary of State.

The Local Audit (Appointing Person) Regulations 2015 (SI 192) gives the Secretary of State the ability to enable a SLB to become the appointing person and confirms the decision to opt-in must be made by the authority meeting as a whole (i.e. Council).

**Risk Management Implications:**

As set out in the report, use of PSAA minimises the risks inherent in undertaking our own procurement.

**Performance Management Follow-up:**

Head of Finance and Asset Management to act as lead for the Council in liaising with PSAA to ensure the appropriate appointment takes place in the required timescale.

**Environmental Implications:**

None

## **1.0 INTRODUCTION/BACKGROUND**

**1.1** The current auditor appointment arrangements cover the period up to and including the audit of the 2022/23 accounts. The Council opted into the 'appointing person' national auditor appointment arrangements established by Public Sector Audit Appointments (PSAA) for the period covering the accounts for 2018/19 to 2022/23.

**1.2** PSAA is now undertaking a procurement for the next appointing period, covering audits for 2023/24 to 2027/28. During autumn 2021 all local government bodies need to make important decisions about their external audit arrangements from 2023/24. They have options to arrange their own procurement and make the appointment themselves or in conjunction with other bodies, or they can join and take advantage of the national collective scheme administered by PSAA.

**1.3** If the Council wishes to take advantage of the national auditor appointment arrangements, it is required under the local audit regulations to make the decision at Council. The opt-in period starts on 22 September 2021 and closes on 11 March 2022. To opt-in to the national scheme from 2023/24, the Council needs to return completed opt-in documents to PSAA by 11 March 2022.

## **2.0 PROCUREMENT OF EXTERNAL AUDITORS FOR THE PERIOD 2023/24 TO 2027/28**

**2.1** Under the Local Government Audit & Accountability Act 2014 ("the Act"), the Council is required to appoint an auditor to audit its accounts for each financial year. The Council has three options:

- To appoint its own auditor, which requires it to follow the procedure set out in the Act.
- To act jointly with other authorities to procure an auditor following the procedures in the Act.
- To opt-in to the national auditor appointment scheme administered by a body designated by the Secretary of State as the 'appointing person'. The body currently designated for this role is Public Sector Audit Appointments Limited (PSAA).

**2.2** Whilst all three options have advantages and disadvantages, the option to opt-in to a national appointment scheme has significant benefits over and above the other options. It was the route agreed by Council for the current contract and by 98% of all eligible bodies. The following paragraphs give more detail on this option and the use of PSAA.

**2.3** PSAA is an independent, not-for-profit company limited by guarantee incorporated by the Local Government Association. It was specified as an 'appointing person' in 2016 by the Secretary of State under regulation 3 of the Local Audit (Appointing Person) Regulations 2015. Acting in accordance with this role, PSAA is responsible for appointing an auditor and setting scales of fees for relevant principal authorities that have chosen to opt into its national scheme. PSAA costs are around 4% of the scheme with any surplus distributed back to scheme members. PSAA will make auditor appointments for authorities that choose to opt-in to this second national appointment scheme for audits of the accounts for financial years 2023/24 to 2027/28.

- 2.4** There are pressures on the local audit market arising from additional work and recruitment and retention challenges. PSAA will seek to encourage market sustainability in its procurement. Firms will be able to bid for a variety of differently sized contracts so that they can match their available resources and risk appetite to the contract for which they bid. They will be required to meet appropriate quality standards and to reflect realistic market prices in their tenders, informed by the scale fees and the supporting information provided about each audit. Where regulatory changes are in train which affect the amount of audit work suppliers must undertake, firms will be informed as to which developments should be priced into their bids.
- 2.5** The scope of the audit will still be specified nationally with the National Audit Office responsible for writing the Code of Audit Practice which all firms appointed to carry out the Council's audit must follow. Auditors are regulated by the Financial Reporting Council (FRC), which will be replaced by a new body with wider powers, the Audit, Reporting and Governance Authority (ARGA) during the course of the next audit contract. Councils therefore have very limited influence over the nature of the audit services they are procuring, the nature and quality of which are determined or overseen by third parties.
- 2.6** The sector led, collaborative, national scheme from 2023 will build on the range of benefits already available for members and include:
- transparent and independent auditor appointment via a third party;
  - the best opportunity to secure the appointment of a qualified, registered auditor;
  - appointment, if possible, of the same auditors to bodies involved in significant collaboration/joint working initiatives, if the parties believe that it will enhance efficiency;
  - ongoing management of any independence issues which may arise;
  - access to a specialist PSAA team with significant experience of working within the context of the relevant regulations to appoint auditors, managing contracts with audit firms, and setting and determining audit fees;
  - a value for money offer based on minimising PSAA costs and distribution of any surpluses to scheme members - in 2019 £3.5million was returned to relevant bodies and more recently a further distribution of £5.6m was announced in August 2021;
  - collective efficiency savings for the sector through undertaking one major procurement as opposed to a multiplicity of smaller procurements;
  - avoids the necessity for local bodies to establish an auditor panel and undertake an auditor procurement, enabling time and resources to be deployed on other pressing priorities;
  - updates from PSAA to Section 151 officers and Audit Committee Chairs on a range of local audit related matters to inform and support effective auditor-audited body relationships; and
  - concerted efforts to work with other stakeholders to develop a more sustainable local audit market.

**2.7** A decision to become an opted-in authority must be taken in accordance with the Regulations, that is by the members of an authority meeting as a whole except where the authority is a corporation sole, such as a Police and Crime Commissioner, in which case this decision can be taken by the holder of that office.

**2.8** The Audit and Governance Committee is requested to recommend to Council that Tewkesbury Borough Council opt-in to the national scheme. The Council has until 11 March 2022 to formally opt-in to the scheme.

### **3.0 OTHER OPTIONS CONSIDERED**

**3.1** The remaining two options open to the Council under the Act are not recommended as the preferred option, due to their associated disadvantages and costs.

#### **3.2 Alternative option 1: To make a stand-alone appointment**

In order to make a stand-alone appointment the Council will need to set up an auditor panel. The panel membership must be wholly, or a majority, independent members as defined by the Act. Independent members for this purpose are independent appointees. This excludes current and former elected Members (or officers) and their close families and friends. This means that elected Members will not have a majority input to assessing bids and choosing which firm of accountants to award a contract for the Council's external audit. A new independent auditor panel established by the Council will be responsible for selecting the auditor.

##### Advantages/benefit:

a. Setting up an auditor panel allows the Council to take maximum advantage of the local appointment regime and have local input to the decision.

##### Disadvantages/risks:

a. Recruitment and servicing of the auditor panel, running the bidding exercise and negotiating the contract are estimated by the LGA to cost in the order of £15,000 plus ongoing expenses and allowances.

b. The Council will not be able to take advantage of reduced fees that may be available through joint or national procurement contracts and is therefore likely to end up paying significantly higher fees.

c. The assessment of bids and decision on awarding contracts will be taken by independent appointees and not solely by elected Members.

#### **3.3 Alternative option 2: Local joint procurement arrangements**

The Act enables the Council to join with other authorities to establish a joint auditor panel. Again this will need to be constituted of wholly, or a majority, of independent appointees. Further legal advice will be required on the exact constitution of such a panel having regard to the obligations of each Council under the Act and the Council needs to liaise with other local authorities to assess the appetite for such an arrangement.

##### Advantages/benefits:

a. The costs of setting up the panel, running the bidding exercise and negotiating the contract will be shared across a number of authorities.

b. There is greater opportunity for negotiating some economies of scale by being able to offer a larger combined contract value to the firms.

Disadvantages/risks:

a. The decision-making body will be further removed from local input, with potentially no input from elected Members where a wholly independent auditor panel is used, or possibly only one elected Member representing each Council, depending on the constitution agreed with the other bodies involved.

b. The choice of auditor could be complicated where individual Councils have independence issues. An independence issue occurs where the auditor has recently carried out, or is currently carrying out, work such as consultancy or advisory work for the Council. Where this occurs some auditors may be prevented from being appointed by the terms of their professional standards. There is a risk that if the joint auditor panel choose a firm that is conflicted for this Council then the Council may still need to make a separate appointment with all the attendant costs and loss of economies possible through joint procurement.

c. Even if the Council joins with one or more other local authorities, it will still not be able to offer the scale of appointment that would be available on a nationwide process. It would therefore be likely to incur higher fees than the preferred option detailed at Paragraph 2.3.

**4.0 CONSULTATION**

4.1 The Lead Member for Finance and Asset Management has been consulted on the requirement to appoint external auditors and the options available under the regulations.

**5.0 RELEVANT COUNCIL POLICIES/STRATEGIES**

5.1 None

**6.0 RELEVANT GOVERNMENT POLICIES**

6.1 None

**7.0 RESOURCE IMPLICATIONS (Human/Property)**

7.1 None

**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 The route of appointment recommended offers the Council the best value in the process of appointing its external auditors and is likely to result in the best value ongoing cost of providing an external audit service.

**10.0 RELATED DECISIONS AND ANY OTHER RELEVANT FACTS**

**10.1** None

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**Background Papers:** None

**Contact Officer:** Head of Finance and Asset Management  
01684 272005 [Simon.dix@teWKesbury.gov.uk](mailto:Simon.dix@teWKesbury.gov.uk)

**Appendices:** None

## TEWKESBURY BOROUGH COUNCIL

<b>Report to:</b>	Audit and Governance Committee
<b>Date of Meeting:</b>	15 December 2021
<b>Subject:</b>	Counter Fraud and Enforcement Unit Report
<b>Report of:</b>	Head of Service, Counter Fraud and Enforcement Unit
<b>Corporate Lead:</b>	Head of Finance and Asset Management
<b>Lead Member:</b>	Lead Member for Corporate Governance
<b>Number of Appendices:</b>	1

**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 and Enforcement 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:**

**To CONSIDER the update on the work of the Counter Fraud and Enforcement Unit.**

**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 and Enforcement 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.

**Risk Management Implications:**

The Council is required to proactively tackle fraudulent activity in relation to the abuse of public funds. The Counter Fraud and Enforcement 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 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 and Enforcement Unit have a formalised protocol and meet 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 Counter Fraud Partnership, which includes Tewkesbury Borough Council was the subject of a recent service review. One of the agreed proposals was that the name of the Unit be changed to the 'Counter Fraud and Enforcement Unit' (CFEU) to better reflect delivery. This will give colleagues, clients and members of the public a clearer indication of the remit of the team
- 1.2 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.
- 1.3 Work plans have been agreed with the Head of Finance and Asset Management and the Head of Corporate Services. 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.
- 1.4 Attached at Appendix 1 is the work plan for 2021/2022.

## **2.0 WORK PROGRAMME RESULTS**

**2.1** The Counter Fraud and Enforcement Unit has been supporting work streams created as a consequence of the COVID-19 pandemic by providing advice relating to fraud risk and abuse, most significantly in relation to the Business Grant Schemes. The Counter Fraud and Enforcement Unit has received seven referrals. Of these referrals, one case was confirmed as eligible, two cases of loss prevention, in that grant monies were not paid totalling £2,668, have been referred back to the team and an ineligible claim for £19,550 is being pursued. Three cases are still under review.

**2.2** All local authorities participate in the Cabinet Office's National Fraud Initiative, which is a data matching exercise to help prevent and detect fraud nationwide. The use of data by the Cabinet Office in a data matching exercise is carried out with statutory authority under Part 6 of the Local Audit and Accountability Act 2014. It does not require the consent of the individuals concerned under Data Protection Legislation. The team are processing the following:

- 14 matches have been received which has collated and compared business grant data nationwide in relation to the original schemes paid during the first lockdown. Reviewing has commenced.
- The team has reviewed 672 matches relating to single person discount anomalies. 310 accounts were identified as requiring further enquiries with the liable parties. Responses are being collated and reports will be referred to the Revenues department requiring action. Increased revenue figures and penalty details will be provided within the next update report.
- 219 matches relating to the Council Tax Reduction Scheme and Housing Benefit. These are pending review.
- 72 matches have been reviewed relating to the Housing Waiting List. 15 discrepancies have been referred to the Housing Team. This is in addition to the general review of the Housing Waiting List undertaken by the Counter Fraud and Enforcement Unit.

**2.3** In addition to Appendix 1, as a dedicated investigatory support service, the Counter Fraud and Enforcement Unit 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.

**2.4** Since 1 April 2021, the team has received 11 referrals from across the Council and closed 15 cases. This excludes referrals relating to the Council Tax Reduction Scheme

**2.5** The Counter Fraud and Enforcement Unit has been tasked with undertaking the investigation of alleged fraud and abuse in relation to the Council Tax Reduction Scheme (Council Tax Support) and is the single point of contact for Department for Work and Pensions (DWP) Housing Benefit investigations. Since 1 April 2021, the team has received 15 referrals and closed 10 cases. The team issued a Simple Caution, as an alternative to prosecution, relating to a case of undeclared employment. Seven Civil Penalties have been applied totalling £410 and increased Council Tax revenue of £15,283 has been raised. The team processed 16 enquiries for the Department for Work and Pensions and sent / received eight joint working requests.

## **3.0 OTHER OPTIONS CONSIDERED**

**3.1** None

#### **4.0 CONSULTATION**

4.1 Work plans 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.

Whistle Blowing Policy

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

Corporate Enforcement Policy.

Regulation of Investigatory Powers Act 2000 (Surveillance and CHIS) Policy

Investigatory Powers Act 2016 (Acquisition of Communication Data) Policy

Use of the Internet and Social Media in Investigations and Enforcement 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, 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 None

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**Background Papers:** Report to Council - January 2017; Counter Fraud Business Case

**Contact Officer:** Counter Fraud and Enforcement Unit Head of Service  
01285 623356 [Emma.Cathcart@cotswold.gov.uk](mailto:Emma.Cathcart@cotswold.gov.uk)

**Appendices:** Appendix 1 – Work Plan 2021/22

Department / Contact	Task
Governance	Delivery of two reports for Audit and Governance Committee
Governance	Fighting Fraud & Corruption Locally - Checklist Compliance
Governance	Government Functional Standard 013: Counter Fraud - Compliance
Policy	Counter Fraud and Anti-Corruption Policy
Policy	Corporate Enforcement Policy
Policy	Council Tax, Council Tax Reduction Scheme & Housing Benefit Penalty and Prosecution Policy
Policy	Proceeds of Crime & Anti-Money Laundering Policy
Policy	Whistle-Blowing Policy
Policy	Regulation of Investigatory Powers Act 2000 (Surveillance & Covert Human Intelligence Source)
Policy	Investigatory Powers Act 2016 (Acquisition of Communications Data)
Policy	Use of the Internet and Social Media in Investigations and Enforcement
Bribery and Corruption	Assessment Template Review
Bribery and Corruption	Policy and Procedure: Staff Declarations of Interest / Conflicts of Interest
Bribery and Corruption	Review of the Gifts and Hospitality Policy and Procedure
Serious and Organised Crime	Checklist Review
Serious and Organised Crime	Proactive Fraud Drive - transient / cash businesses
Statutory / Regulatory	Collation and Publication of Fraud Transparency Data
Statutory / Regulatory	RIPA / IPA - Annual Report to Members / Advisory / Inspection Contact
Strategy : Detection	Housing Waiting List review
Strategy : Detection	National Fraud Initiative Match Reviews - Revenues / Benefits / Housing
Strategy : Detection	Procurement - Supplier Payment Review

Department / Contact	Task
Strategy : Detection	Charity Shop Exemption Review
Strategy : Detection	Housing Benefit Matching Service Referrals - triage and recommendations
Strategy : Detection	Business Grants - Assurance and Enforcement Activities
Strategy : Prevention	Development / Review of Fraud Response Plan
Strategy : Prevention	Development of Fraud Awareness Literature (staff)
Strategy : Prevention	Development of Right to Buy Debt Recovery Process
Strategy : Prevention	Development of Service Specific Fraud Risk Register
Strategy : Prevention	Training Members / Staff - Fraud Awareness / RIPA & IPA / CPIA, PACE, Disclosure Training
Strategy : Prevention	Review of HR Recruitment and Vetting Policy and Procedures
Strategy : Prevention	Fraud Awareness - Procurement Activities

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

<b>Report to:</b>	Audit and Governance Committee
<b>Date of Meeting:</b>	15 December 2021
<b>Subject:</b>	Corporate Risk Register
<b>Report of:</b>	Head of Corporate Services
<b>Corporate Lead:</b>	Chief Executive
<b>Lead Member:</b>	Lead Member for Corporate Governance
<b>Number of Appendices:</b>	1

**Executive Summary:**

The Council has a risk management framework and this is set out in the Council’s approved Risk Management Strategy. 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. The latest register can be found at Appendix 1.

**Recommendation:**

**To CONSIDER the risks contained within the Corporate Risk Register and assurance that the risks are being effectively managed.**

**Reasons for Recommendation:**

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.

**Resource Implications:**

None arising directly from this report.

**Legal Implications:**

None arising directly from this report.

**Risk Management Implications:**

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.

**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 the Council's 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. The latest register can be found at Appendix 1.

**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).

It should be noted that the main focus should be on the risk description and the mitigating controls rather than to challenge the risk scores as these are only indicative. It is the assurance on the management of the controls which is important.

**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 is seen as good practice. It also helps the Audit and Governance Committee fulfil its risk management responsibilities. Internal audit 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?

Once the Internal Audit team is fully operational again after redeployment in relation to COVID-19, it will resume the audit of these risks as part of its work programme.

- 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 regular basis and further reviewed by the Corporate Governance Group; this group is chaired by the Borough Solicitor.

### **3.0 KEY UPDATES ON THE REGISTER**

- 3.1** Summarised below are key updates arising since the register was last presented at Committee on 15 September 2021.

<b>Risk identified</b>	<b>Key update arising</b>
Ref 1. – Financial sustainability	The Government’s Spending Review announcement has yet to provide clarity on what the funding covers or how it will be distributed. In addition, the review made no announcement on a number of funding streams including New Homes Bonus and business rates. The Council will need to wait for the provisional local government settlement, sometime in December, for further clarity.
Ref 3. – ICT network security	Key work is programmed to build on the robustness of our security measures. This includes cyber security awareness training, gaining Cyber Essentials accreditation, implementation of a new cyber post within the ICT team. This is in addition to the general delivery of security infrastructure work within the ICT strategy.
Ref 6. – Emergency planning	The Sandbag Policy is due for consideration by the Executive Committee in January 2022.
Ref 8. – Safeguarding	A positive assessment of the Council’s safeguarding arrangements has been concluded.
Ref 13. – Ashchurch Bridge Project	The outcome of the judicial review is awaited.
Ref 15. – Climate Change	Funding has been secured to provide a solar canopy in the rear car park. In addition, a new application for funding to replace the heating system has been submitted.
Ref. 17 – Waste transfer station	The decision has been moved to the January 2022 Planning Committee at Gloucestershire County Council. This has allowed Tewkesbury Borough Council to jointly commission a further piece of work with Cheltenham Borough Council demonstrating that there are no viable alternative sites within a sensible geographic area.

**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.

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**Background Papers:** None

**Contact Officer:** Head of Corporate Services  
01684 272002 [Graeme.simpson@teWKesbury.gov.uk](mailto:Graeme.simpson@teWKesbury.gov.uk)

**Appendices:** Appendix 1 – Corporate Risk Register (August 2021)

## Appendix 1 - Tewkesbury Borough Council: Corporate Risk Register (updated November 2021)

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	Identified risk mgt action points	Target risk score
55 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 continue to be withdrawn in 22-23 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. A planned reset of the system to redistribute growth has again been delayed.</p> <p>In Autumn 2020, a one year only Spending Review was again announced giving no certainty beyond March 22. As with business rates, the Fair Funding Review was also delayed by a further year leaving councils</p>	5	5	25	<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> <p>Significant MTFS reserve.</p>	Head of Finance & Asset Management	25	<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"> <li>• Spending Review</li> <li>• Fair Funding Review</li> <li>• 75% business rates retention</li> <li>• Future of NHB and whether an alternative scheme will be brought forward</li> </ul>	9

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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	Identified risk mgt action points	Target risk score
		uncertain as to how funding will be distributed to individual authorities.								
Comments: <b>The Spending Review (SR) announced an increase in funding for local government but hasn't clarified what the funding covers and how it will be distributed. In addition, the SR made no announcement on a number of funding streams including new homes bonus and business rates. The council will need to wait for the provisional local government settlement, sometime in December, for further clarity.</b>										
59 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>	Corporate Management Team	15	<p>Approval of Borough Plan.</p> <p><b>Review of the Joint Core Strategy.</b></p> <p>Implementation of DM improvement action plan</p> <p>Business case developments for J10. <b>Development consent order for Junction 10 of the M5 works is due to be consulted on in December 2021.</b></p> <p><b>Full delivery of the Ashchurch Bridge project and associated link road. This is monitored as a separate risk below.</b></p>	10

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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	Identified risk mgt action points	Target risk score
						<p>Strong relationships with key agencies such as Homes England and GFirst LEP</p> <p>Economic Development Strategy</p> <p>Establishment of Growth Hub</p>		Amber	<p>Development and delivery of Gloucestershire rail strategy.</p> <p><del>JO masterplan</del> <b>A46 realignment business case development.</b></p> <p><b>Tewkesbury Garden Town is part of the governments Garden Community programme and we are actively engaged with HE on this project.</b></p> <p>Identification of opportunities to use business rate reliefs to support and attract business</p>	Amber
<p>Comments: The strategic allocation are beginning to deliver reserved matters applications, which will see growth in the borough. <b>The Local Plan is at an advance stage with adoption scheduled to take place early 2022.</b> The benefit of this will be undermined by the withdrawal of NHB and the lack of clarity around its replacement. The future of business rates retention remains unknown.</p>										

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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	Identified risk mgt action points	Target risk score
3	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.	<p>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.</p> <p>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.</p> <p>Ransomware – denies access to systems until a ransom is paid.</p> <p>Reusing credentials on multiple systems makes it easier for a hacker to move around the network</p> <p>All or combination can lead to;</p> <ul style="list-style-type: none"> <li>Loss of reputation and trust</li> <li>Financial loss – disruption to service</li> </ul>	5	5	25	<p>Patch management</p> <p>Penetration testing</p> <p>Internal phishing awareness exercises</p> <p>PSN compliance</p> <p>Firewall management</p> <p>Cyber insurance</p>	Head of Corporate Services	12	<p>Review cyber security arrangements based upon Local Government Association best practice survey</p> <p>Additional £25k approved within 2021/22 budget – <b>a new post has been created within the ICT team with specific cyber responsibility.</b></p>	9

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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	Identified risk mgt action points	Target risk score
		delivery, cost of restoring systems <ul style="list-style-type: none"> <li>Legal implications – personal data breach could lead to a significant fine</li> </ul>								
<b>Comments:</b> The outcome of the external assessment of the council's cyber security arrangements against the best practice ISO27001 standard are currently being considered. The assessment was measured against a set of 114 key controls. Within the 2021/22 budget, a further £25k has been approved within the ICT base budget for strengthening the council's cyber security arrangements. 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. <b>In addition to the new post within the ICT team which is currently under recruitment, the team are currently working towards Cyber Essentials accreditation, cyber e-module awareness training will shortly be rolled out to staff and Members.</b>										
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	Does the council understand the major threats and risk to the business operations? Is a business continuity plan in place?  Is the plan tested for various scenarios?  Have priority systems been identified?  A BC incident could be any of the following: <ul style="list-style-type: none"> <li>ICT downtime</li> <li>Major staff absence</li> </ul>	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  Review individual service plans.	9

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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	Identified risk mgt action points	Target risk score
		<ul style="list-style-type: none"> <li>Property access</li> <li>Supply chain failure</li> </ul>								
<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. A recent discussion with the Civil Protection Officer (Gloucestershire County Council) has taken place and this team will support the council's services to review our business continuity framework. This will include a review of the corporate plan, a review of service continuity plans incl business impact analysis and testing through desktop scenarios. A specific date has yet to be agreed but anticipated around the last quarter of the financial year.</p>										
5	If the council is not compliant with General Data Protection Requirement then there is a risk of financial penalties and adverse publicity.	<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> <p>Staff awareness training</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
<p>Comments: 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. The action plan is progressing well</p>										

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including the recent purchase of new online training, a comprehensive communications plan, redaction training for nearly 45 staff has taken place, draft mailbox usage policy is due for consideration by management team, and any data breaches continue to be investigated promptly. An annual report on the adequacy of the council's GDPR arrangements will be presented to committee in December.										
6	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.</p> <p><del>Undertake a lessons learnt exercise of our Covid-19 response.</del> <b>Reported to O&amp;S committee 7 September 2021</b></p> <p>Formal training programme to be developed.</p> <p>Review of sandbag policy – <b>to be undertaken by Climate Change and Flood Risk Management Group. Policy programmed in Executive Committee Forward Plan for 5 January 2022..</b></p> <p>Review of flooding incident which occurred December 2020/January 2021.</p>	4

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<b>Comments:</b> There is a review of the LRF Multi-Agency flood plan and the TBC flood plan are underway. Also being reviewed is the Rest Centre Plans List, this will ensure that we have sufficient rest centres should we need to open them. <b>A new county-wide group has been set up to explore how all partners can work better together on flood mitigation and prevention. This group will report back to Chief Executives.</b>										
7	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	Elements of the lease arrangement of the depot have been reviewed and changes made to formalise the arrangements with Cheltenham BC.  Consider where a temporary depot could operate from in an emergency.	5
<b>Comments:</b> 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. This project is still in it's very early stages and has been delayed due to Covid-19.										
8	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	5	2	10	Staff awareness of safeguarding.  Safeguarding policy in place.  Feedback from S.11 annual audit.	Head of Community Services	6	Raising awareness of safeguarding policies and procedures with staff through staff briefings, one to ones, PPDs and training.	4

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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	Identified risk mgt action points	Target risk score
		the Council would be mainly reputational.				<p>Partnership working through the District Safeguarding Network.</p> <p>Taxi driver DBC checks carried out. Street Trader DBS checks implemented.</p> <p>Safeguarding policy has been reviewed and adopted.</p>			<p>Adopt the quality assurance framework for safeguarding.</p> <p><del>Where necessary ensure pre-employment checks / DBS checks are carried out.</del>  <b>Robust checking system in place.</b></p>	
<p>Comments:  <b>The annual Section 11 assurance statement has been submitted to Gloucestershire Safeguarding Children’s Board. This is an agenda item for Audit and Governance Committee on 15 December 2021. Overall, the position is very positive.</b></p>										
9	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 £60m producing an annual gross income of £3.4m.	5	4	20	<p>Recent refurbishment of service related property</p> <p>Establishment of annual contribution to Asset Maintenance Programme</p>	Head of Finance and Asset Management	6	Establishment of long term asset maintenance programme, including allocation of required funding.	3

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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	Identified risk mgt action points	Target risk score
						Commercial investment reserve Trained and experienced staff Appointment of external investment support Recruitment of additional Property Officer				
<b>Comments: The tender for a replacement heating system at the council offices resulted in bids exceeding the funding available. The project has therefore been put on hold whilst additional external funding is sought. An updated Asset management Plan will be produced for Q4 of 21/22 followed by a revised long term maintenance plan – this is an action within the Council Plan.</b>										
10	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"> <li>Financial risk (£500k)</li> <li>Reputational</li> <li>Wider impact on economic delivery in the borough</li> </ul>	3	3	9	Performance monitoring through CRM system Partnership working and effective governance with LEP Dedicated staff to manage hub and outputs e.g.	Head of Development	4		4

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						manager and navigator  Promotion through business networks				
Comments: Growth Hub has now been operating for over 2 years. Due to Covid-19 and government guidelines the Growth hub has been closed to the public since the end of March 2020. 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. The Growth Hub Manager presented at a recent meeting of the council's Overview and Scrutiny Committee on how the Growth Hub has performed since opening and how it has supported businesses during the pandemic. The presentation was positively received. Since opening, nearly 2,000 visitors have been welcomed to the hub, over 380 business growth plans have been delivered, over 5,000 business support interactions and 193 business events delivered. During Covid, there has been significant support given to the business cell, particularly around business grants. <b>Since reopening in July 2021 the hub is taking a phased return to 'in person' service delivery, being mindful of the high covid case numbers currently. November had seen the return of the first 'in person' events successfully delivered in the hub. An annual presentation on the Growth Hub will be made to Overview and Scrutiny Committee in February 2022 – an annual presentation moving forward will not be required as members of O&amp;S are satisfied with the Growth Hub delivery.</b>										
11	The uncertainty over Brexit leads to an adverse impact on council services and its communities.	<ul style="list-style-type: none"> <li>Potential fuel shortages</li> <li>Data transfer implications</li> <li>Supply chain delays</li> <li>Economic impact</li> <li>Election – impact on resource</li> </ul>	4	4	16	Business continuity and contingency planning  Intelligence and networking eg Local Resilience Forum, government agencies	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	12

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						Government funding of £52k			Data storage assessment	
<b>Comments:</b> A trade deal was reached between the EU and the UK, however what this means locally this remains an evolving picture.										
12	Garden town status	Failure to deliver Garden Town project will have an impact on the Council in <ul style="list-style-type: none"> <li>• Reputation - Confidence from Government of TBC ability to deliver programme (<i>planning stages</i>)</li> <li>• Financial (loss of NHB from assumed delivery of homes)</li> <li>• Non Delivery of homes and jobs required for community (<i>delivery stages</i>)</li> </ul>	5	5	25	Tewkesbury Borough Council are holding regular meetings with the Project Assurance Group which is attended by a Homes England (HE) representative.  The project is being managed through the standard HE Project Delivery Plan (PDP).	Head of Development Services/ Garden Town Programme Director.	12	<b>The TBC communications team have recruited a communication officer specifically to aid the Garden Town team in the coms for the programme.</b>  <b>Capacity</b> funding award from Government <b>this year</b> also included £1.5m towards the County run J9/A46 project <b>to assist with the ongoing business case development</b> , plus £500k for assessment of options for establishing a delivery vehicle <b>which has recently been procured as a</b>	9

## Appendix 1 - Tewkesbury Borough Council: Corporate Risk Register (updated November 2021)

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	Identified risk mgt action points	Target risk score
69						<p>Project Team in place.</p> <p><b>Completed update of the evolution of the masterplan to inform the JCS Review.</b></p> <p>The Council has been successful in receiving extra funding from MHCLG and Homes England (HE). <b>Regular review meetings with representatives from HE and Ministry of Housing, Communities &amp; Local Government (MHCLG) (now</b></p>			consultancy commission with ARUP Group.	

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						Department for Levelling Up, Housing and Communities (DLUHC)).				
89	<p>Comments: Delivery of the programme will potentially be over a 25-30 year period. During that time, there will be many challenges and risk elements to be mitigated. At this early formation stage, the team are focusing on getting the key foundations in place in terms of clarifying the forward strategy and ensuring the council has the capacity and capability to start delivery. The highest risk in this regard, is further delay to the JCS Review. The review is vital in providing an important policy context for the Garden Town and the means to safeguard the programme's future. In particular, the role it will be able to play in helping bring forward sustainable and well managed growth. Reputationally and procedurally, the council is relatively exposed until the JCS Review process gets underway and progresses. <b>Meanwhile, the team have been working on updating the concept masterplan, the assembly of land and the delivery of enabling basic infrastructure such as the proposed Ashchurch Bridge. The Programme continues to be regularly reviewed by Government and remains well regarded, with further capacity funding requests being actively considered.</b></p>									
13	Non-delivery of the Ashchurch bridge project.	The project has a time limit of March 2022 for funding draw-down. <b>(Note: this has been formally amended)</b>	5	3	15	<b>Grant funding agreement with Homes England (2019)</b>  Planning permission	Programme Director	15	<b>A Judicial Review has been submitted by a group of local parishes and been heard recently at the high court. A decision is expected shortly.</b>  Heads of terms for land acquisition and access rights issued to	8

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						<p>granted 16 March 2021.</p> <p>Agree licence/access with landowners</p> <p>Network Rail is an active part of the project board.</p>			<p>landowners and due to be formalised legally shortly.</p> <p>Supporting transport modelling work to inform wider land assembly strategy completed Spring 2021. <b>Conversations ongoing as to how Homes England may be able to assist.</b></p> <p>Detail for BAPA for construction phase in preparation/process of review.</p>	
<p><b>Comments:</b> The HIF grant award of £8,132,465 is under contract. However, due to programme slippage caused by Covid, the project completion date of March 2022 <b>has been formally amended</b>, with the HIF team at Homes England, to September 2023. This will require a Deed of Variation to the funding contract. The first tranche of HIF grant funding was successfully drawn down in March 2021, following a positive planning determination. The project team are now <b>continuing to press</b> ahead with the <b>project planning</b> for the construction phase due to commence in summer 2022.</p>										
14	The resource required to respond to and recover from the Covid-19 pandemic is likely to have a significant	<ul style="list-style-type: none"> <li>Non delivery of council plan ambitions</li> <li>Progress stalled in delivery of high profile projects</li> </ul>	5	4	20	<p>'prioritisation of priorities'</p> <p>£500k recovery reserve</p>	Corporate Management Team	16	<p>Utilisation of recovery reserve to support capacity.</p> <p>Continued monitoring of workloads.</p>	8

## Appendix 1 - Tewkesbury Borough Council: Corporate Risk Register (updated November 2021)

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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	Identified risk mgt action points	Target risk score
	impact upon the council's priorities.	<ul style="list-style-type: none"> <li>Adverse impact on staff health and wellbeing</li> <li>Financial impact upon budget</li> </ul>				HR support and wellbeing policies  Covid-19 recovery plan  Recovery aligned to government roadmap			Align progression of relevant recovery actions to the government's roadmap out of lockdown.  Annual refresh of recovery plan and council plan – approved by Council 20 October 2021.	
<p><b>Comments:</b> 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. Quarterly updates continue to be provided to Overview and Scrutiny Committee through the council plan performance tracker and Covid-19 recovery plan. Our 'return to work' workstream has been implemented successfully – this is based on a phased return of staff whilst ensuring any face to face service delivery can be maintained. Moving forward a balanced approach between home working and office working is the goal. During the course of the pandemic, additional resource has been brought in across a variety of service areas. The majority of services are now in recovery mode.</p>										
15	The climate change motion approved by Council included a commitment to work with partners in Gloucestershire to achieve countywide carbon neutrality aims as well as carbon neutrality for	The climate change motion approved by Council in October 2019 contained a number of points including: <ul style="list-style-type: none"> <li>Carbon neutral status for the council offices by 2030</li> <li>working with partners in Gloucestershire to</li> </ul>	4	5	20	Temporary consultancy support  Appointment of countywide coordinator	Head of Finance & Asset Management	16	Identification of specific actions to support wider carbon neutrality of whole council and the Borough.  Allocation of funding to support specific activities, both on an on-going and one-off basis	4

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7	the Council's own services. Both of these targets are likely to require significant funding in delivering the aim.	<p>achieve countywide carbon neutrality aims</p> <p>These aims are likely to require significant change in the council's own service delivery and influencing change in the wider community.</p> <p>The ambitions will also require significant financial input and additional capacity to deliver.</p>				<p>Approval of action plan for Council carbon neutrality</p> <p>Grant funding secured to replace heating system within the offices.</p>			<p>Source external grant funding opportunities</p> <p>Collaborative working with partners to maximise efficiency and reduce cost</p>	
<p><b>Comments:</b> Executive Committee approved in early July the Year 2 action plan, a £100,000 reserve and a recommendation to Council to budget for a permanent Carbon Reduction officer. <b>This was approved by Council in October 2021. Funding has been secured to provide a solar canopy in the rear car park. In addition, a new application for funding to replace the heating system has been submitted.</b></p>										
16	National driver shortage	There is a national shortage of HGV drivers. The impact is that across the Ubico contracts they are struggling to recruit and retain RCV drivers. The supply of agency drivers is a concern. The	4	4	16	Increase the market supplement for drivers and train more loaders to become drivers.	Head of Community Services	16	<p>Apply the business continuity plan if services are suspended.</p> <p>Continue dialogue with Ubico and suggest ideas</p>	8

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		overall impact of this is that contract costs may increase and waste rounds may suffer from shortages resulting in service suspensions.							to improve e.g. offering a golden hand shake / incentive for referrals of drivers from staff etc.	
<p><b>Comments:</b> The national driver shortage has been well documented in the media. This is due to a number of factors including C19 and the UK leaving the EU. Various actions have been taken such as raising the market supplement for drivers but it remains a high risk. There is a business continuity plan in place which protects the high risk residual and food collection services and this is being implemented where needs be. <b>Ubico continue to manage this on behalf of Tewkesbury Borough Council but the issue remains a risk for the Council.</b></p>										
17	Waste transfer station at Wingmoor Farm subject to a variation of their planning,	The waste transfer at Wingmoor Farm is the subject of a planning variation to enable them to continue operating as our waste transfer station for our residual waste. There is no viable alternative within a sensible geographic area and the only alternative would be to direct deliver our waste to Javelin Park, this could result in the council needing to put new rounds on and purchase new vehicles and employ more staff. This will have	4	4	16	Seek to influence Gloucestershire County Council (GCC) planning committee decision.	Head of Community Services	16	Make representation to GCC planning committee and also to TBC planning committee setting out the implications for the council.	16

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		significant financial implications for the council.								
<p><b>Comments:</b> The implications of having to direct deliver all of our residual waste to Javelin Park (JP) are significant. We calculate that approximately 4 additional waste rounds would be needed to mitigate the additional time that would be needed to drive from the point on the round where the vehicles are full to JP and return to that point 2/3 times a day. This is also likely to increase the risk of overweight vehicles. <b>The decision has been moved to the January 2022 Planning Committee at GCC. This has allowed the council to jointly with Cheltenham Borough Council commission a further piece of work demonstrating that there are no viable alternative sites within a sensible geographic area. This assessment has also been fed into the GCC planning committee.</b></p>										

## TEWKESBURY BOROUGH COUNCIL

<b>Report to:</b>	Audit and Governance Committee
<b>Date of Meeting:</b>	15 December 2021
<b>Subject:</b>	Annual Safeguarding Update
<b>Report of:</b>	Head of Community Services
<b>Corporate Lead:</b>	Chief Executive
<b>Lead Member:</b>	Lead Member for Community.
<b>Number of Appendices:</b>	1

### **Executive Summary:**

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

This report provides the Committee with an update on how Tewkesbury Borough Council is fulfilling its safeguarding responsibilities. The Council has a Safeguarding Policy and Procedure which was refreshed and adopted in February 2020.

Section 11 of the Children's Act 2004 places a duty on safeguarding partners to demonstrate that they have effective processes in place to fulfil their responsibilities on safeguarding children and this is done by way of a self-assessment which is submitted for scrutiny to an assurance panel.

### **Recommendation:**

**To CONSIDER the annual report to give assurance as to the level of the Council's compliance with its safeguarding duty and to note the Section 11 self-assessment submission to the Assurance Panel, attached at Appendix 1.**

### **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.

**Performance Management Follow-up:**

None arising directly from this report.

**Environmental Implications:**

None arising directly from this report.

**1.0 INTRODUCTION/BACKGROUND**

- 1.1** Safeguarding is everybody's business; all Councillors, employees and other statutory partners have a duty to report all safeguarding concerns to the relevant safeguarding authority. In Gloucestershire this means Gloucestershire County Council children's or adults services.
- 1.2** Tewkesbury Borough Council recognises and accepts its responsibilities to ensure, as far as possible, that young people and adults are protected from harm.
- 1.3** Historically, district and borough Councils and other partners are required to carry out a self-assessment in order to demonstrate their compliance with Section 11 (S.11) of the Children's Act 2004.

**2.0 SECTION 11 SELF-ASSESSMENT**

- 2.1** The S.11 process is a statutory requirement and an integral part of the self-assessment and assurance of effective safeguarding practice for each agency. This year's S.11 self-assessment has been submitted to the Assurance Panel and is attached at Appendix 1.
- 2.2** The self-assessment focusses on four main areas:
- 1) Leadership and Accountability
  - 2) Staff Safe Recruitment, Induction, Training and Development
  - 3) Safeguarding Policies and Procedures
  - 4) Listening to Children and Young People
- 2.3** The Head of Community Services attended the Assurance Panel on 16 November 2021 and initial feedback was extremely positive with no significant concerns raised for Tewkesbury Borough Council.

### **3.0 WORKING TOGETHER**

3.1 Within last year's annual report to the Committee, the Head of Community Services set out the new arrangements for the Gloucestershire Safeguarding Children Partnership.

3.2 Working Together 2018 places a 'shared and equal duty' on Gloucestershire Clinical Commissioning Group, Gloucestershire Constabulary and Gloucestershire County Council for the safeguarding of Gloucestershire's Children.

3.3 The annual report of this partnership is available for Members to read, should they wish to do so, on the Gloucestershire County Council website.

### **4.0 TEWKESBURY BOROUGH SAFEGUARDING CASES**

4.1 During the year April 2020 – March 2021 there were 14 safeguarding cases raised, of these, two needed to be formally referred to Social Care. Two were dealt with in partnership with the Neighbourhood Policing Team and two multi-agency meetings were called by the Council in light of the concerns raised. Four cases became ongoing Child Protection cases which were attended by one of our staff members who advised from Tewkesbury Borough Council's perspective.

4.2 The 14 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 COVID-19 IMPACT**

5.1 The period of this report has been dominated by the UK response to, and impact of, the COVID-19 pandemic. It has had a significant impact on the working practices of all Gloucestershire agencies involved in safeguarding.

5.2 During the pandemic, safeguarding partners maintained a commitment to partnership working, including participation in online meetings. Appropriate adjustments were made to meeting structures and membership to ensure that dialogue could continue.

### **6.0 OTHER OPTIONS CONSIDERED**

6.1 None

### **7.0 CONSULTATION**

7.1 None

### **8.0 RELEVANT COUNCIL POLICIES/STRATEGIES**

8.1 Tewkesbury Borough Council Safeguarding Policy and Procedure

### **9.0 RELEVANT GOVERNMENT POLICIES**

9.1 Safeguarding children and young people – July 2014  
Adult safeguarding: statement of government policy – May 2011.

### **10.0 RESOURCE IMPLICATIONS (Human/Property)**

10.1 None

**11.0 SUSTAINABILITY IMPLICATIONS (Social/Community Safety/Cultural/ Economic/ Environment)**

**11.1** None

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

**12.1** None

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**Background Papers:** None

**Contact Officer:** Head of Community Services 01684 272259  
Peter.tonge@tewkesbury.gov.uk

**Appendices:** Appendix 1 – Tewkesbury Borough Council Section 11 submission

## Appendix 1 - Section 11 Assurance Report – District Councils

**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

Section 11 Standard	District Response	Areas of Good Practice / or Improvement	RAG Rating
<p><b>Standard 1: Leadership and Accountability</b></p> <ol style="list-style-type: none"> <li>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</li> <li>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, including protection from possible abuse or neglect.</li> <li>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</li> <li>4. A clear line of accountability for the commissioning and/or provision of services designed to safeguard and promote the welfare of children</li> </ol>	<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 is 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 includes Safeguarding.</p> <p>Senior management representation on the GSCP - GSAB subgroup quarterly meetings.</p> <p>There is an annual report on safeguarding matters to the Council's Audit &amp; Governance Committee and safeguarding is a quarterly</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>

## Appendix 1 - Section 11 Assurance Report – District Councils

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	<p>standing item on the Senior Management Team agenda.</p> <p>Safeguarding information is available for staff and elected members vis the councils intranet.</p> <p>TBC do not have a specifically designated Childrens 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 of service being provided on behalf of, or in partnership with the council.” This relates mainly to the Leisure and waste contracts.</p>		
<p><b>Standard 2: Staff Safe Recruitment, Induction, Training and Development</b></p> <p>1. Safe recruitment practices and ongoing safe working practices for individuals whom the organisation or agency permit to work regularly</p>	<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</p>	<p>Safeguarding refresher training needs to be carried out across the organisation.</p>	<p>Amber</p>

## Appendix 1 - Section 11 Assurance Report – District Councils

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<p>with children, including policies on when to undertake appropriate vetting of staff</p> <ol style="list-style-type: none"> <li>2. Staff should be given a mandatory induction, which includes familiarisation with child protection responsibilities and the procedures to be followed</li> <li>3. Appropriate supervision and support for staff, including undertaking safeguarding training</li> <li>4. Staff are competent to carry out their responsibilities for safeguarding and promoting the welfare of children</li> <li>5. Staff feel able to raise concerns and feel supported in their safeguarding role</li> <li>6. All practitioners should have regular reviews of their own practice to ensure they have knowledge, skills and expertise that improve over time</li> </ol>	<p>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>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</p>		
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## Appendix 1 - Section 11 Assurance Report – District Councils

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	<p>Personal and Professional Development session.</p> <p>In addition we will have regular refresher training for posts where staff are more likely to become aware of concerns relating to adults at risk or children.</p>		
<p><b>Standard 3: Safeguarding Policies and Procedures</b></p> <ol style="list-style-type: none"> <li>1. Clear priorities for safeguarding and promoting the welfare of children, explicitly stated in strategic policy documents</li> <li>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</li> <li>3. Clear escalation policies for staff to follow when their child safeguarding concerns are not being addressed within their organisation or by other agencies</li> <li>4. Procedures for dealing with allegation of abuse made against members of staff and volunteers</li> <li>5. 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</li> </ol>	<p>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.</p> <p>The Council has a Whistleblowing Policy and this has been adopted across all Gloucestershire Districts and Borough’s. At Tewkesbury an update of this policy was agreed at the Executive Committee February 2020.</p> <p>Procedures for dealing with safeguarding complaints would be dealt with under the council’s corporate complaints Policy and in line with the Council’s disciplinary policy.</p>	<p>The Councils Safeguarding Policy will be subject to a further review in 2022.</p>	<p>Green</p>

## Appendix 1 - Section 11 Assurance Report – District Councils

<p>6. Good systems for information sharing, which professionals are confident and knowledgeable about</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 and a common policy standard has been adopted across the County.</p>		
<p><b>Standard 4: Listening to Children and Young People</b></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 in individual decisions and in the establishment or development of services</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, DFGs etc they are of course taken into consideration in the appropriate manner.</p>		<p>Green</p>

## TEWKESBURY BOROUGH COUNCIL

<b>Report to:</b>	Audit and Governance Committee
<b>Date of Meeting:</b>	15 December 2021
<b>Subject:</b>	Discretionary Housing Payments Follow-Up
<b>Report of:</b>	Head of Corporate Services
<b>Corporate Lead:</b>	Chief Executive
<b>Lead Member:</b>	Lead Member for Finance and Asset Management
<b>Number of Appendices:</b>	None

**Executive Summary:**

The report provides a further update on the progress made on implementing audit recommendations following a review of Discretionary Housing Payments (DHPs) and an unsatisfactory audit opinion. The original audit was completed as part of the 2019/20 internal audit plan and the opinion reported to Audit and Governance Committee on 29 July 2020.

Discretionary Housing Payments may be awarded when a local authority considers that a claimant requires further financial assistance towards housing costs and is entitled to either Housing Benefit or Universal Credit (with the housing cost element). Discretionary Housing Payment is an award, not a benefit payment. The awards are usually only made for a short time and are not a long-term solution, giving time to sort out financial or housing circumstances, particularly if an applicant is trying to find alternative affordable accommodation.

**Recommendation:**

**To CONSIDER the progress made against implementation of the audit recommendations in relation to Discretionary Housing Payments.**

**Reasons for Recommendation:**

The merit of a follow-up report was considered and agreed by Members at a previous Committee meeting.

**Resource Implications:**

The Discretionary Housing Payments scheme is funded by Government and the Council can top up the funding up to an additional 150% from its own resources if it so wishes. The allocation for the 2021/22 financial year is £78,671.

**Legal Implications:**

The regulations covering Discretionary Housing Payments are the Discretionary Financial Assistance Regulations 2001. Although the legislation gives a very broad discretion, decisions must be made in accordance with ordinary principles about good decision-making. In particular, the Council has a duty to act fairly and consistently.

Tewkesbury Borough Council's administration of Discretionary Housing Payments complies with both the legislation and the Department for Work and Pensions' Discretionary Housing Payments Guidance Manual 2021.

**Risk Management Implications:**

The increase in the number of claims for Universal Credit in the Borough, and the residual impact of the COVID-19 pandemic, means that there are likely to be further pressures on the Discretionary Housing Payments budget as the year progresses. This will be managed by ensuring that all applications continue to be assessed in accordance with policy and comprehensive evidence of financial need being provided in support of the application.

**Performance Management Follow-up:**

Applications for Discretionary Housing Payments are monitored against budget on a monthly basis. Starting with the December 2021 Finance and Asset Management Portfolio Briefing, performance will be reported to the Lead and Support Members as part of a suite of Revenues and Benefits indicators.

**Environmental Implications:**

None

**1.0 INTRODUCTION/BACKGROUND**

- 1.1** Due to increased pressures on the Discretionary Housing Payments budget, the Executive Committee was asked in January 2020 to consider topping up the fund with an additional £40,000 of Council reserves. As part of this request, the Revenues and Benefits Manager stated, *"to ensure we are making the best use of resources a review will be undertaken by Internal Audit to ensure that awards are being made consistently and only to those demonstrating a real need for financial support"*.
- 1.2** In February 2020 the audit was undertaken resulting in an unsatisfactory audit opinion. The report was presented to Audit and Governance Committee on 29 July 2020. To further reassure Members, it was agreed that a report would be brought back to the next meeting with an update on progress against recommendations.
- 1.3** Due to the impact of the COVID-19 pandemic on the Revenues and Benefits team and the Revenues and Benefits Manager, who had been working on the delivery of business grants since the end of March 2020, not as much progress has been made as would have been the case in normal times in implementing the recommendations. There remains a significant amount of business-as-usual work due to customer contact, COVID-19 response work (Test and Trace Support Payments, Council Tax Hardship Scheme etc.) and COVID-19 recovery work for the team.

- 1.4 Further progress still needs to be made in case management between the Benefits team and the Housing team to ensure that we are attempting to move residents to more suitable accommodation and reducing their reliance on Discretionary Housing Payments which are meant to provide temporary support. This was originally incorporated into the Revenues and Benefits work plan for Quarter 2 but has been slipped to Quarter 4 due to other pressures on the team.

## 2.0 AUDIT RECOMMENDATIONS AND PROGRESS MADE TO DATE

### 2.1 **Recommendation 1 – a checklist should be developed to support the collection and assessment of Discretionary Housing Payments information.**

A checklist has been developed and is now used in the assessment of every Discretionary Housing Payment application. The following checks are undertaken when making the assessment:

1. Obtain 3 months of bank statements.
2. Use bank statements to verify the amounts stated on the application form.
3. Obtain tenancy agreements to confirm rent liability.
4. Obtain supporting evidence for reported health issues.
5. Obtain information on claimants' housing status.
6. Details of conditions applied to the award (for any renewed application confirmation that conditions have been met).
7. Details of the exceptional circumstances where Discretionary Housing Payment is awarded in excess of 13 weeks.
8. Provide personal budgeting support, either internally or through partners.

### 2.2 **Recommendation 2 – The inclusion of non-essential items should be considered as part of the scheduled review of the Discretionary Housing Payments policy.**

The DHP policy has been reviewed and non-essential items of expenditure such as alcohol, cigarettes, newspapers and magazines are no longer taken into consideration when assessing the application. A fully revised policy will be brought to Executive Committee for approval before the end of the 2021/22 financial year.

### 2.3 **Recommendation 3 – Consideration should be given to introduce performance reporting in respect of Discretionary Housing Payments. This should be in consultation with the Lead Member for Finance and Asset Management.**

Expenditure against budget is routinely monitored by the Revenues and Benefits Manager as part of the monthly monitoring of a wide range of financial and performance measures in relation to the Revenues and Benefits service areas. It has been agreed with the Lead Member for Finance and Asset Management that, from the December portfolio briefing, this will be reported on as part of a suite of performance indicators.

### 2.4 **Recommendation 4 – an independent verification check should be carried out on a sample of Discretionary Housing Payment applications (10% of total applications received). This check should include a recalculation of the income and expenditure spreadsheet used by the assessors.**

Due to impact of the COVID-19 pandemic on the workload of the Revenues and Benefits team, until recently, there have not been resources to carry out detailed checks. Initial checks have started to be carried out by the Revenues and Benefits Manager which has raised some further concerns about the robustness of the assessment process. The process is currently being reviewed to make sure that applications are being assessed as per policy.

### **3.0 AUDIT OPINION – FROM FOLLOW-UP**

**3.1** There were four recommendations outstanding from the Discretionary Housing Payment 2019/20 audit. Two recommendations were priority rated 'high' and related to the implementation of a Discretionary Housing Payment checklist to support staff in their claim assessment (*Recommendation 1*); and the introduction of sampling checks to verify the accuracy of the claim assessment process (*Recommendation 4*). The former has been implemented, although the audit does expect to see more robust evidence of the dialogue with Housing Services. The recommendation on undertaking sample checks remains outstanding although a monitoring form is being developed. This remains a 'high' priority, as sample checking is critical to ensuring the adequacy of the assessment process, in particular verifying that bank statements have been fully challenged and conditions of the award are appropriate.

**3.2** The two remaining recommendations were priority rated 'medium'. The Discretionary Housing Payment Policy (*Recommendation 2*) has been amended to reflect disregarded expenditure and has therefore been implemented. It is acknowledged that reporting of Discretionary Housing Payment performance information (*Recommendation 3*) is to be initiated in December. For the purposes of this audit opinion this recommendation remains outstanding as no evidence of performance data was available during the audit follow-up review. A revised implementation date of April 2022 has been established for the two outstanding recommendations.

### **4.0 OTHER OPTIONS CONSIDERED**

**4.1** None - the report is for information only.

### **5.0 CONSULTATION**

**5.1** None

### **6.0 RELEVANT COUNCIL POLICIES/STRATEGIES**

**6.1** Discretionary Housing Payments Policy

### **7.0 RELEVANT GOVERNMENT POLICIES**

**7.1** Discretionary Housing Payments Guidance Manual 2021

### **8.0 RESOURCE IMPLICATIONS (Human/Property)**

**8.1** As contained within the report.

### **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** In terms of VFM, to ensure awards are assessed and awarded in compliance with policy.

**11.0 RELATED DECISIONS AND ANY OTHER RELEVANT FACTS**

**11.1** None

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**Background Papers:** Internal Audit Monitoring Report – reported to Audit and Governance Committee on 29 July 2020.

**Contact Officer:** Revenues and Benefits Manager  
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**Appendices:** None

## TEWKESBURY BOROUGH COUNCIL

<b>Report to:</b>	Audit and Governance Committee
<b>Date of Meeting:</b>	15 December 2021
<b>Subject:</b>	Status of Internal Audit Recommendations
<b>Report of:</b>	Chief Audit Executive (Head of Corporate Services)
<b>Corporate Lead:</b>	Chief Executive
<b>Lead Member:</b>	Lead Member – Corporate Governance
<b>Number of Appendices:</b>	One

**Executive Summary:**

Members have been updated during the course of the year on the status of the Internal Audit team. This was due to re-deployment of staff to support the Council's response to COVID-19. Positively, one member of the team has now returned to an internal audit role. As part of the team's COVID-19 recovery plan, one key action was to review the whole suite of internal audit recommendations that had been agreed to be implemented pre-pandemic. This action has been completed and the status of the recommendations can be found in Appendix 1.

**Recommendation:**

**To CONSIDER the status of internal audit recommendations.**

**Reasons for Recommendation:**

The implementation of internal audit recommendations is essential to ensure the Council's internal control environment remains effective. At each Audit and Governance Committee meeting, as part of the reporting of the Chief Audit Executive (CAE), an internal audit monitoring report is presented. This updates Members on the work of internal audit for the period including details of internal audit recommendations followed-up within the period. Given it is some time since internal audit formally reported to the Committee, it was felt it would be useful to refresh Members on the status of all recommendations.

**Resource Implications:**

None.

**Legal Implications:**

None.

**Risk Management Implications:**

If internal audit recommendations are not implemented, it potentially leaves vulnerabilities within the internal control environment.

**Performance Management Follow-up:**

Days are allocated for internal audit to undertake follow-up work to ascertain the status of previously agreed recommendations. The outcome of this work is reported at each Audit and Governance Committee as part of an internal audit monitoring report.

**Environmental Implications:**

None.

**1.0 INTRODUCTION/BACKGROUND**

1.1 Members have been updated during the course of the year on the status of the Internal Audit team. This was due to re-deployment of staff to support the Council's response to COVID-19. Positively, one member of the team has now returned to an internal audit role. As part of the team's COVID-19 recovery plan, one key action was to review the whole suite of internal audit recommendations that had been agreed to be implemented pre-pandemic. This action has been completed and the status of the recommendations can be found in Appendix 1.

**2.0 STATUS OF RECOMMENDATIONS**

2.1 As part of the review, where recommendations have been implemented the team has sought reasonable assurance this is actually the case. The summary presented at Appendix 1 has been broken down by the recommendations that have been implemented (16), those that have been partially implemented (in progress) (11), those not yet implemented (18) and, finally, previous recommendations that have been mitigated in one way or another (10).

2.2 Given the Council's response to the pandemic, it is not unexpected that a number of recommendations remain outstanding. Where this is the case, these have been discussed with the relevant manager and revised implementation dates agreed. These will be programmed into the team's work programme moving forward.

**3.0 OTHER OPTIONS CONSIDERED**

3.1 None.

**4.0 CONSULTATION**

4.1 None.

**5.0 RELEVANT COUNCIL POLICIES/STRATEGIES**

5.1 None.

**6.0 RELEVANT GOVERNMENT POLICIES**

6.1 None.

**7.0 RESOURCE IMPLICATIONS (Human/Property)**

7.1 None

**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 None.

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**Background Papers:** None

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**Appendices:** Appendix 1 – Status of internal audit recommendations

# Findings Report

## Outstanding Recommendations – implemented

Service and Responsible Officer(s)	Audit & Recommendation:	Rec. Rating	Expected Implementation date:	Findings
<b>Service:</b> Corporate Services- Human Resources <b>Responsible Officer(s):</b> HR/OD Manager  91	<b>HR Leave Review 2018/19</b>  A review of the electronic flexi spreadsheet should be undertaken to ensure that:-  -Leave can be booked in hours for part-time workers -spreadsheet formulae is correct prior to its annual release on the staff intranet  A review of the flexi-time scheme should be undertaken in relation to:-  -lunch breaks requirement where officers work 6.5-7hrs	Medium	Mar-21	The flexi-sheet has been updated and is on the intranet. As part of the update, the minimum lunch break has been amended from 30 mins to 20 mins to reflect working time regulations. All part time workers that work 6hrs or more would be expected to take a 20 min lunch break..
<b>Service:</b> Corporate Services- Human Resources <b>Responsible Officer(s):</b> HR/OD Manager with counter fraud unit	<b>Serious and Organised Crime Framework (HR) Audit 2018-19</b>  Consideration should be given to the current level of pre-employment checks undertaken to review whether high risk roles require enhanced vetting checks. Appropriate checks might include:  - Credit checks - Employment verification - Identity verification  Any changes to procedures should then be documented within the relevant policy.	Low	Apr-20	Evidence was provided by the HR & OD Manager that demonstrated that the pre-employment check standards have been revised including what posts require enhanced vetting checks
<b>Service:</b> Corporate Services-	<b>Serious and Organised Crime Framework (HR) Audit 2018-19</b>	Medium	Apr-20	The 2021-22 PPD form requires all members of staff to declare that they have read the code of conduct.

Service and Responsible Officer(s)	Audit & Recommendation:	Rec. Rating	Expected Implementation date:	Findings
Human Resources <b>Responsible Officer(s):</b> HR/OD Manager	The Code of Conduct form should be amended to require staff to sign to demonstrate that they have read, understood and will comply with the Code. This should be issued to all staff and returned to HR once implemented			
<b>Service:</b> Corporate Services- Human Resources <b>Responsible Officer(s):</b> HR/OD Manager  92	<b>Serious and Organised Crime Framework (HR) Audit 2018-19</b>  The Council's Code of Conduct should be reviewed to ensure it remains appropriate. Consideration should be given to the management and monitoring of conflicts of interests, including: - conflicts such as staff having access to amending systems/ accounts of family and friends - process for linking declared interests to checks within the finance system e.g. raising creditors - employment of spouses where a conflict of interest may arise  Once completed, the new form should be issued to all staff, signed and returned to HR.	Medium	Apr-20	The Council's code of conduct has been updated and includes a section on conflict of interest and when staff should notify management. The 21-22 PPD now requires staff to confirm that they have read the code of conduct and also understand their responsibility in relation to reporting conflicts of interest.
<b>Service:</b> Corporate Services- Corporate Services Team <b>Responsible Officer(s):</b> Corporate Management Team	<b>Complaints Audit 2019-20</b>  The complaints policy should reflect that the report process is annual. Furthermore, the annual reporting against the policy should demonstrate that the lessons learnt have been implemented.	Medium	Jul-20	Updated complaints policy presented and approved at Executive Committee on 31/3/21. Lessons learnt to be reported to O&S committee. Assurance work on the accuracy and adequacy of the reported lessons learnt will be reviewed by Internal Audit as part of the audit plan.
<b>Service:</b> Corporate Services- Corporate Services Team <b>Responsible Officer(s):</b> Corporate Management Team	<b>Complaints Audit 2019-20</b>  In respect of the new CRM system, the programme of works in relation to complaints should include: 1) End to end collection of complaint data including evidence of lessons learnt. 2) Access to closed complaints in order to review and add additional information. see comment above -	Low	Sep-20	<b>Recommendation status:</b>  <b>Implemented</b>  The new complaints system developed on the Liberty Create platform has taken account of the internal audit recommendations. es are closed unless the customer responses in full had been received. In respect of online forms verbal assurance was provided that as forms are now created the appropriate automatic response times in line with customer care standards are now being included.

Service and Responsible Officer(s)	Audit & Recommendation:	Rec. Rating	Expected Implementation date:	Findings
	<p>3) A new decision category to be set up in relation to complaints that cannot be finalised.</p> <p>4)All online forms should provide a response time to be agreed with managers (giving consideration to customer care standards and legislative requirements) prior to being included within the auto acknowledgements</p> <p>A review of online forms to be undertaken to identify auto acknowledgements that have no response time. Response times to be agreed with managers (giving consideration to customer care standards and legislative requirements) prior to being included within the auto acknowledgement.</p>			
<p><b>Service:</b> Financial &amp; Asset Management Services – Financial Services</p> <p><b>Responsible Officer(s):</b> Financial Services Manager</p>	<p><b>Procurement Cards 2019-20</b></p> <p>A reminder should be sent to all procurement card holders, covering the following points:</p> <ul style="list-style-type: none"> <li>- the requirement for statements to be supported by an invoice in all cases</li> <li>- pointers regarding the correct detail codes to be used</li> <li>- the requirement to have a separation of duties when authorising expenditure</li> <li>- notification that monthly statements will now be received via email</li> <li>- the timeliness of coding and authorising statements</li> <li>- Information should also be made available on the new staff intranet regarding corporate credit cards</li> </ul>	Medium	Feb-20	Verbal and documentary evidence provided which demonstrates that recommendation has been implemented. A new procurement card portal has also been developed by the Business Transformation Team using the Liberty Create platform which will streamline the current process.
<p><b>Service:</b> Corporate Services- Corporate Services Team</p> <p><b>Responsible Officer(s):</b> Corporate Management Team</p>	<p><b>Risk Management 2019-20</b></p> <p>The corporate risk register should include all risks to achieving corporate priorities, in line with the new council plan. Particularly in relation to the new priorities for 2020-2024 e.g. sustainable environment and delivery of the climate emergency action plan.</p>	Medium	Jul-20	The risk register has identified risks around new priority areas such as the garden town and climate change.
<p><b>Service:</b> Corporate Services-</p>	<p><b>DHP Audit 2019-20</b></p>	High	Apr-20	A checklist has been developed which includes the DHP information as stated in the recommendation.

Service and Responsible Officer(s)	Audit & Recommendation:	Rec. Rating	Expected Implementation date:	Findings
Revenues & Benefits <b>Responsible Officer(s):</b> Revenues & Benefits Manager	REC1: A checklist should be developed to support the collection and assessment of DHP information, to include:  1) Obtaining 3 months of bank statements 2) using bank statements to verify amounts stated on the application form 3) obtaining tenancy agreements to confirm rent liability 4) Obtaining supporting evidence for reported health issues 5) obtaining information on claimants housing status 6) details of conditions applied to the award (for any renewed application confirmation that conditions have been met) 7) details of the exceptional circumstances where DHP is awarded in excess of 13 weeks 8) the provision of personal budgeting support either internally or through partners			
<b>Service:</b> Corporate Services- Revenues & Benefits <b>Responsible Officer(s):</b> Revenues & Benefits Manager	<b>DHP Audit 2019-20</b>  REC2: The inclusion of non-essential items should be considered as part of the scheduled review of the DHP policy.	Medium	Apr-20	The DHP policy has been reviewed to clarify non-essential items. The revised policy will be taken to Executive Committee in the New Year.
<b>Service:</b> Community Services- Environmental Services <b>Responsible Officer(s):</b> Head of Community Services	<b>Bulky Waste Audit 2016-17</b>  A review of the bulky waste service, including charges, should be carried out.	Medium	Feb-20	A full review of the bulky waste service has been completed with a new service provider in place, effective April 2021. The project has also introduced a new charging structure, introduced recycling, online bookings and reduced customer wait times.
<b>Service:</b> Community Services- Environmental Services	<b>Bulky Waste Audit 2016-17</b>  Terms of reference for using this service should be established and published.	Low	Feb-20	A review of the online request for bulky waste found that this information is now included within the pre-ordering information.

Service and Responsible Officer(s)	Audit & Recommendation:	Rec. Rating	Expected Implementation date:	Findings
<b>Responsible Officer(s):</b> Head of Community Services				
<b>Service:</b> Community Services- Emergency Planning  <b>Responsible Officer(s):</b> Head of Community Services in conjunction with Civil Protection Officer	<b>Emergency Planning Audit 2019-20</b>  A training programme should be established for the emergency planning response team. This should include: - Identification of ongoing training requirements (including awareness training for elected members). - A schedule of test exercises to be carried out.	Medium	Sep-20	Evidence of a training programme was provided by the Civil Protection Officer (CPO). The programme includes awareness training and exercises the CPO explained that due to COVID training and exercises have had to be postponed. Wherever, possible virtual training has been provided. Further training and exercises are planned to take place by end of the current financial year.
<b>Service:</b> Community Services- Licensing  <b>Responsible Officer(s):</b> Environmental Health Manager	<b>Licensing Audit 2017-18</b>  A review of the animal boarding application process should be undertaken.	Low	Oct-20	A review of animal boarding has been undertaken and reported to the Licensing Committee in February 2021.
<b>Service:</b> Community Services- Ubico Fleet Management  <b>Responsible Officer(s):</b> Ubico Head of Fleet Management	<b>Ubico Fleet Management Audit 2018-19</b>  A stock management system should be developed in respect of parts ordered	Medium	May-20	The Ubico Head of Fleet Operations confirmed that a fleet Management Computer system had been introduced and incorporates a stock management system. This was demonstrated through the production of an inventory transaction report showing ordering and receipt of parts.
<b>Service:</b> Community Services-	<b>Ubico Fleet Management Audit 2018-19</b>	Medium	Mar-20	The Ubico Annual Report 20/21 notes that there were only 2 reportable RIDDOR incident in the year. Considered as low risk, verbal confirmation from the Ubico Head of Fleet Management stating that the

Service and Responsible Officer(s)	Audit & Recommendation:	Rec. Rating	Expected Implementation date:	Findings
Ubico Fleet Management <b>Responsible Officer(s):</b> Ubico Head of Fleet Management	The reporting of RIDDOR accidents to TBC should be undertaken within 24 hours of reporting the incident to the HSE.			reporting of RIDDORs is within the agreed time scale has been accepted as proof that the recommendation has been implemented.

## Outstanding Recommendations – partially/not implemented with revised target dates

Service and Responsible Officer(s)	Audit & Recommendation:	Rec. Rating	Expected Implementation date:	Findings	New implementation date
<b>Service:</b> Corporate Services- Corporate Services Team <b>Responsible Officer(s):</b> Corporate Services Manager and SPOC in conjunction with Information Asset Owners	<b>GDPR 2018/19 Audit</b>  Discussions should take place between Customer Services and relevant service areas to ensure there is a consistency in the information being retained. Following this, in conjunction with ICT, appropriate retention periods should be set within Firmstep for personal data obtained via online forms.	Medium	July 20	<b>Recommendation status:</b>  <i>Partially Implemented</i>  The previous digital platform (Firmstep) had limited retention functionality. The new platform (Liberty Create) allows retention periods to be established and this is part of the implementation. These need to be reflected within the corporate retention schedule.	Mar-23
<b>Service:</b> Corporate Services- Human Resources <b>Responsible Officer(s):</b> HR/OD Manager	<b>HR Leave Review 2018/19</b>  Guidelines in respect of the type of courses and levels of expenditure that could be supported through the training policy should be established. In addition, a schedule of costs should be included within the training agreement in order to identify the full cost of the training provision to be approved.	Medium	Mar-21	<b>Recommendation status:</b>  <i>Partially Implemented</i>  A wider review of training is being carried out to ensure that training is appropriate and can be supported by the training budget. A matrix of training is to be established which will categorise the type of training that is mandatory and essential to each job role.	Apr-22
<b>Service:</b> Corporate Services- Human Resources <b>Responsible Officer(s):</b>	<b>Serious and Organised Crime Framework (HR) Audit 2018-19</b>	Low	Apr-20	<b>Recommendation status:</b>  <i>Not implemented</i>	Apr-22

Service and Responsible Officer(s)	Audit & Recommendation:	Rec. Rating	Expected Implementation date:	Findings	New implementation date
HR/OD Manager	Consideration should be given to providing the HR team with training to identify fraudulent IDs and documentation			Training has been postponed as a result of the COVID pandemic.	
<b>Service:</b> Corporate Services- Human Resources <b>Responsible Officer(s):</b> HR/OD Manager in conjunction with CFU	<b>Serious and Organised Crime Framework (HR) Audit 2018-19</b>  An investigation should be completed into the availability of providing training to appropriate staff to identify indicators of officers working under duress or potential corruption.	Low	Apr-20	<b>Recommendation status:</b>  <i>Partially Implemented</i>  Remains partially implemented as the bribery and corruption work stream was delayed due to the pandemic. This work stream is has now been added to the CFU work plan.	Jul-22
<b>Service:</b> Corporate Services- Corporate Services Team <b>Responsible Officer(s):</b> Corporate Services Manager	<b>Project Management Framework Audit 2018-19</b>  An annual review of service plans should be carried out in order to ensure all potential projects are identified and horizon forms should be completed in all cases	Low	Apr-20	<b>Recommendation status:</b>  <i>Not Implemented</i>  The Head of Corporate Services and the Corporate Services Manager will undertake an annual review of service plans.	Mar-22  <b>New Responsible Officer:</b>  Head of Corporate Services in conjunction with Corporate Services Manager
<b>Service:</b> Corporate Services- Corporate Services Team <b>Responsible Officer(s):</b> Corporate Services Manager	<b>Project Management Framework Audit 2018-19</b>  Training on the project management framework, including risk management, should be provided to all officers involved in project delivery.	Medium	Oct-20	<b>Recommendation status:</b>  <i>Not Implemented</i>  Earlier follow up established an annual update training on PMF was diarised for April 2020 and that risk management training would be provided at later stage of 2020. However, in view of the pandemic in 2020 these events did not take place. The Corporate Services Manager has indicated that the training is to be provided by March 2022.	April-22
<b>Service:</b> Corporate Services	<b>Risk Management Audit 2019-20</b>	Low	Dec-20	<b>Recommendation status:</b>	Dec-21

Service and Responsible Officer(s)	Audit & Recommendation:	Rec. Rating	Expected Implementation date:	Findings	New implementation date
<b>Responsible Officer(s):</b> HEAD OF CORPORATE SERVICES	Risk Management' should be included as a standard agenda item for all team meetings to encourage discussion around existing and emerging operational risks.			<b>Not Implemented</b>  The Head of Corporate Service confirmed that this would be implemented by the end of the current year.	
<b>Service:</b> Corporate Services & Financial Services and Asset Management  <b>Responsible Officer(s):</b> HEAD OF CORPORATE SERVICES & HEAD OF FINANCIAL AND ASSET MANAGEMENT	<b>New Income System Audit 2018-19</b>  The Council should comply with the Payment Card Industry Data Security Standards and in this respect should give consideration to:-  -the transaction process relating to phone payments, - payments taken at the reception desk  -the physical environment in which card transactions are handled  -Undertaking a PCI-DSS compliance certification  - staff members taking payments when working from home	Medium	Jun-21	<b>Recommendation status:</b>  <b>Earlier Follow Up found Partially Implemented</b>  A project team has been established and a project initiation form will be brought forward shortly for consideration by Programme Board.	Apr-22
<b>Service:</b> Corporate Services  <b>Responsible Officer(s):</b> Head of Corporate Services	<b>Debtors-Service Related Recovery Audit 2019-20</b>  A corporate collection procedure should be developed to cover:  - Standardised recovery procedures, including period for issuing chasing letters and number of contacts attempted.  - Requirement for services to retain ample supporting evidence to confirm that the invoice information is adequate and the retention period for this information e.g. for 6 years plus the current, or until the debt has been paid in full.  - Responsibility and procedures of managers in relation to debt monitoring, including identification of debts incorrectly allocated and the procedure for handling these instances	Medium	Jul-20	<b>Recommendation status:</b>  <b>Not Implemented</b>  To be carried out by Internal Audit through corporate improvement days	Apr-22
<b>Service:</b>	<b>DHP Audit 2019-2020</b>	Medium	Apri-20	<b>Recommendation status:</b>	Apr-22

Service and Responsible Officer(s)	Audit & Recommendation:	Rec. Rating	Expected Implementation date:	Findings	New implementation date
Corporate Services-Revenues & Benefits <b>Responsible Officer(s):</b> Revenues & Benefits Manager	Consideration should be given to introducing performance reporting in respect of DHPs. This should be in consultation with the Lead Member for Finance and Asset Management.			<b>Not Implemented</b>  The Revenues and Benefits Manager (RBM) confirmed that DHP performance data is currently not included in the member portfolio briefings. In addition, the collection of overpayments of DHP monies needs to be initiated prior to reporting on collection to the lead member. The progression of the implementation of this outstanding recommendation will be provided by RBM to Audit & Governance Committee in December 2021.	
<b>Service:</b> Corporate Services-Revenues & Benefits <b>Responsible Officer(s):</b> Revenues & Benefits Manager  66	<b>DHP Audit 2019-2020</b>  An independent verification check should be carried out on a sample of DHP applications (10% of total applications received). This check should include a recalculation of the income and expenditure spreadsheet used by the assessors.	High	June-20	<b>Recommendation status:</b>  <b>Not implemented</b>  A sample of claims were reviewed and found that no independent verification had been completed. This is critical to ensuring the adequacy of the checking process in particular ensuring bank statements are fully challenged in relation to claimants holding other bank accounts such as 'paypal'; and that DHP conditions are being set. The progression of the implementation of this outstanding recommendation will be provided by RBM to Audit & Governance Committee in December 2021.	Apr-22
<b>Service:</b> Corporate Services-Revenues & Benefits <b>Responsible Officer(s):</b> Revenues & Benefits Manager	<b>Council Tax Liability, Discounts &amp; Exemptions Audit 2018-19</b>  A review of disregards should be undertaken	Low	Jan-20	<b>Recommendation status:</b>  <b>Not implemented</b>  The Revenues and Benefits Manager (RBM) confirmed that the review of disregards had been affected by the pandemic. A disabled band reduction review had taken place. However, RBM agreed that a rolling programme of review for disregards should be in place. A fresh programme would be established and implemented by Jun-22.	Jun-22
<b>Service:</b> Financial & Asset Management Services –	<b>Risk Management Audit 2019-20</b>	Medium	Oct-20	<b>Recommendation status:</b>  <b>Not Implemented</b>	Mar-22

Service and Responsible Officer(s)	Audit & Recommendation:	Rec. Rating	Expected Implementation date:	Findings	New implementation date
Counter Fraud Unit <b>Responsible Officer(s):</b> Head of Counter Fraud	An operational fraud risk register should be developed; to include consideration of risks in relation to serious and organised crime.			The Counter Fraud Unit Manager explained that a work stream had been agreed for 2021/22 to implement a service specific fraud register and this will include a section relating to those risks associated with serious and organised crime	
<b>Service:</b> Financial & Asset Management Services – Financial Services  <b>Responsible Officer(s):</b> Financial Services Manager	<b>Procurement Cards 2019-20</b>  1. Historical data held in relation to procurement cards on the financial services drive should be reviewed and destroyed in line with the council's retention schedule.  2. A privacy notice should be published in relation to the sharing of employee's personal data with Barclays for the purpose of issuing a procurement card.	Medium	Feb-20	<b>Recommendation Status:</b>  <b><i>Partially implemented.</i></b>  Evidence was obtained demonstrating that procurement cards data is being deleted in a timely manner. In addition a corporate credit card privacy notice has been drafted, which now requires some minor additional information relating to stating the legal basis for the retention of this data prior to it being published.	Apr-22
<b>Service:</b> Development Services <b>Responsible Officer(s):</b> Head of Development Services	<b>Community Infrastructure Levy (CIL) Audit 2018-19</b>  Governance of CIL administration and spending of CIL income should be agreed as a matter of urgency.	High	Sep-20	<b>Recommendation status:</b>  <b><i>Partially Implemented</i></b>  It was demonstrated that an informal collective approach is currently being undertaken in relation to the pooling of CIL monies. This approach includes the publishing of separate Infrastructure Funding Statements by the authorities where the statements are identical in relation to the projects that will be funded by CIL monies. The Head of Development Services confirmed that a partnership board is to be established in relation to CIL and future pooling and this is due to be in place by Mar-23.  <b>Recommendation rating change:</b>  Medium	Mar-23
<b>Service:</b> Community Services- Environmental Services <b>Responsible Officer(s):</b>	<b>Commercial Waste Audit 2015-16</b>  Undertake a review of the discretionary trade waste service to ensure it is operating on a viable commercial level.	High	Jan-20	<b>Recommendation status:</b>  <b><i>Partially Implemented</i></b>  A review of the current service is underway and progress reported at Overview and Scrutiny Committee. The	Apr-23

Service and Responsible Officer(s)	Audit & Recommendation:	Rec. Rating	Expected Implementation date:	Findings	New implementation date
Head of Community Services				<p>Council has appointed a new waste contracts manager and also a project officer responsible for Trade Waste.</p> <p><b>New Responsible Officers:</b></p> <p>Waste Contracts Manager Principle Trade Waste Projects Officer</p>	
<p><b>Service:</b> Community Services-</p> <p><b>Responsible Officer(s):</b> Head of Community Services</p> <p>101</p>	<p><b>Debtor Services Related Recovery Audit 2019-20</b></p> <p>Rec 1:Review the process for administration of the commercial waste service to ensure that the processing of customer information is accurate. At a minimum, training should be provided to the Operations Admin at Ubico, to ensure that the correct information is provided to enable the council to issue accurate invoices</p> <p><u>Commercial Waste Audit 2015-16</u></p> <p>Rec 1:Commercial waste debt should be regularly reviewed and appropriate recovery action taken.</p>	Medium	Sep-20	<p><b>Recommendation status:</b></p> <p><b>Not implemented</b></p> <p>This will be picked up as part of the project.</p> <p><b>New Responsible Officers:</b></p> <p>Waste Contracts Manager Principle Trade Waste Projects Officer</p>	Apr-23
<p><b>Service:</b> Community Services-</p> <p><b>Responsible Officer(s):</b> Head of Community Services</p>	<p><b>Debtor Services Related Recovery Audit 2019-20</b></p> <p>A grounds maintenance charging schedule should be developed to ensure that the council applies charges consistently. Agreements between the council and customers should be established based upon the charging schedule and actual service provided.</p>	Medium	Sep-20	<p><b>Recommendation status:</b></p> <p><b>Partially Implemented</b></p> <p>The Environmental Services Officer explained that a charging methodology has been established, which involves using the industry pricing standards to charge customers. There are 3 rates – 2p, 4p and 8p per square meter. The appropriate pricing standard will be encapsulated in a formal customer agreement. Square meterage will be identified through Uniform.</p> <p><b>New Responsible Officer:</b></p> <p>Environmental Services Officer – grounds maintenance</p>	Jul-22
<p><b>Service:</b> Community Services-</p>	<p><b>Emergency Planning Audit 2019-20</b></p>	Medium	Jan-20	<p><b>Recommendation status:</b></p> <p><b>Partially Implemented</b></p>	Apr-22

Service and Responsible Officer(s)	Audit & Recommendation:	Rec. Rating	Expected Implementation date:	Findings	New implementation date
<p style="text-align: center;">102</p> <p><b>Responsible Officer(s):</b> Head of Community Services in conjunction with Head of Corporate Services and Out of House Officers</p>	<p>Documentation relating to the council's emergency planning arrangements should be reviewed as follows:</p> <ul style="list-style-type: none"> <li>- The emergency co-ordination room set-up procedure should be documented</li> <li>- Resilience Direct should be reviewed to ensure all documents are up to date e.g. all rest centre plans should be uploaded and out of date documents removed</li> <li>- The RAG status should be reviewed to include a risk matrix and each team leader should provide commentary on the status of their team prior to each Emergency Planning Team Leader meeting</li> <li>- The emergency plan should be published on the intranet (excluding personal contact details)</li> <li>- The link to the community risk register on the Gloucestershire Prepared webpage should be updated</li> </ul>			<p>The Head of Community Services verbally confirmed that documentation concerning emergency planning arrangements have been written but do need to be revised. The DEPLO confirmed that status commentary is now requested from Team Leaders prior to planning meetings. In addition, a risk matrix is no longer required as the scoring on the RAG is purely used to indicate the level of importance associated with the actions needed within the plan.</p> <p>The further actions in relation to the recommendation including</p> <ul style="list-style-type: none"> <li>-publication of emergency plan</li> <li>-link to community risk register</li> <li>-updating of emergency documentation</li> </ul> <p>will be included within the emergency 21-22 work plan.</p>	
<p><b>Service:</b> Community Services-</p> <p><b>Responsible Officer(s):</b> Head of Community Services in conjunction with HR Services</p>	<p><b>Emergency Planning Audit 2019-20</b></p> <p>A discussion should take place to establish where it is appropriate for job descriptions to include emergency planning operations. Where this is not considered to be appropriate, consideration should be given to developing a guidance document for volunteers in order to ensure roles and responsibilities are defined, to set expectations and ensure consistency across the authority</p>	Medium	Feb-20	<p><b>Recommendation status:</b></p> <p><b><i>Not Implemented</i></b></p> <p>The HR &amp; OD Manager confirmed that no discussion had taken place. The recommendation therefore remains outstanding. A fresh implementation date was agreed with the HR &amp; OD Manager of Jul-22</p>	Jul-22
<p><b>Service:</b> Community Services-Licensing</p> <p><b>Responsible Officer(s):</b> Environmental Health Manager</p>	<p><b>Licensing Audit 2017-18</b></p> <p>A risk assessment of licensed premises should be carried out in accordance with the council's statement of licensing.</p>	Medium	Oct-20	<p><b>Recommendation status:</b></p> <p><b><i>Not Implemented</i></b></p> <p>The Head of Community Services and Environmental Health Manager indicated that a full review of all licensing processes is underway and likely to deliver improvements in the next 12 months. A risk assessment of all licence premises will follow this review.</p>	Mar-23

Service and Responsible Officer(s)	Audit & Recommendation:	Rec. Rating	Expected Implementation date:	Findings	New implementation date
103	<p><b>Licensing Audit 2017-18</b></p> <p>A review should be undertaken in respect of license processes regulated by the Licensing Act 2003.</p>	Medium	Apr-20	<p><b>Recommendation status:</b></p> <p><b><i>Partially Implemented</i></b></p> <p>Earlier follow up found that this recommendation was partially implemented as licence processes had been reviewed i.e. application references are now recorded within the general ledger and the conviction declaration form required for personal licences now lists all convictions that must be declared. <u>An action remains outstanding in respect of Temporary Event notices whereby the website information requires updating.</u></p> <p>The Head of Community Services and Environmental Health Manager indicated that a full review of all licensing processes is underway and likely to deliver improvements in the next 12 months</p>	Sep-22
	<p><b>SOCF-Licensing Audit 2019-20</b></p> <ol style="list-style-type: none"> <li>The fields within the licensing module of Uniform need to demonstrate that the driver safeguarding test has been completed;</li> <li>A regular sample check of Hackney/Private Hire (both driver and vehicle) and also operator licences should be undertaken to ensure that all information has been accurately recorded into Uniform; that all documentation requested within the application forms have been imaged and linked to the licence; and where a licence has been refused sub-licensing committee dates have been included within Uniform.</li> <li>Complaints within the service request module of Uniform should be linked to the licensing module. In relation to proactive enforcement, any spot checks should also be recorded against the licence record</li> <li>The licensing module within Uniform should demonstrate that two officers are involved in the</li> </ol>	Medium	Jan-20	<p><b>Recommendation status:</b></p> <p><b><i>Not Implemented</i></b></p> <p>The Head of Community Service and Environmental Health Manager explained that taxi/private hire policy is currently under review and that these recommendation actions will be considered under the licence process review (which is underway) over the next 12 months.</p>	Sep-22

Service and Responsible Officer(s)	Audit & Recommendation:	Rec. Rating	Expected Implementation date:	Findings	New implementation date
	validation/authorisation of a driver, operator and vehicle licences.				
<b>Service:</b> Community Services-Environmental Services <b>Responsible Officer(s):</b> Head of Community Services	<b>Ubico Client Monitoring Audit 2019-20</b>  A review should be undertaken to ensure performance indicators are in place for all elements of the service and that these include measurable targets i.e. timeliness of service delivery. Service areas to include:  - Grounds Maintenance  - Trade Waste  - Bring sites  The review should take into consideration the systems in place to collate the required data and the reporting functionalities available when agreeing any new KPI's.	Medium	Apr-20	<b>Recommendation status:</b>  <b>Not Implemented</b>  This recommendation remains outstanding. The establishment of PI's in relation to trade waste will form part of the commercial waste review that is expected to be completed by April 2023. The development of PI's concerning grounds maintenance and bring sites will be reviewed at the same time  <b>New Responsible Officer</b>  Waste Contracts Manager	Apr-23
<b>Service:</b> Community Services-Environmental Services <b>Responsible Officer(s):</b> Head of Community Services	<b>Ubico Client Monitoring Audit 2019-20</b>  The following variations to the Ubico contract should be formally agreed:  - Receipt of a final reconciliation invoice at year end as opposed to quarterly.  - Introduction of budget review meetings.	Low	Jan-20	<b>Recommendation status:</b>  <b>Not implemented</b>  The Head of Community Services explained that the Ubico contract is to be extended for a further 5 years from 1 April 2022 and therefore the variations to this contract will be undertaken prior to this date.	Apr-22
<b>Service:</b> Community Services-Ubico <b>Responsible Officer(s):</b> Head of Community Services	<b>Ubico Health and Safety Monitoring Audit 2018-19</b>  Copies of all health and safety reports should be requested to obtain assurance that any recommendations have been implemented.	Low3	Jul-20	<b>Recommendation status:</b>  <b>Not Implemented</b>  The Head of Community Services confirmed that this has not been progressed .  <b>New Responsible Officer:</b> Waste Contracts Manager	Apr-22
<b>Service:</b> Community Services-Ubico <b>Responsible Officer(s):</b>	<b>Ubico Health and Safety Monitoring Audit 2018-19</b>  Evidence of the resolutions to risks identified within the service risk register should be requested and target dates agreed in respect of their completion.	Low	Mar-20	<b>Recommendation status:</b>  <b>Not Implemented</b>	Apr-22

Service and Responsible Officer(s)	Audit & Recommendation:	Rec. Rating	Expected Implementation date:	Findings	New implementation date
Head of Community Services				The Head of Community Services confirmed that this has not been progressed .  <b>New Responsible Officer:</b> Waste Contracts Manager	
<b>Service:</b> Community Services-Ubico <b>Responsible Officer(s):</b> Head of Community Services	<b>Ubico Health and Safety Monitoring Audit 2018-19</b>  An overview of all completed risk assessments and safe systems of work against each operational activity should be requested from Ubico, this should include review dates in order for effective monitoring to take place	Medium	Mar-20	<b>Recommendation status:</b>  <b>Not Implemented</b>  The Head of Community Services confirmed that this has not been progressed .  <b>New Responsible Officer:</b> Waste Contracts Manager	Apr-22
<b>Service:</b> Community Services-Ubico <b>Responsible Officer(s):</b> Head of Community Services	<b>Ubico Health and Safety Monitoring Audit 2018-19</b>  In accordance with the contract, Ubico should be instructed to undertake regular health and safety checks on bring sites that are open to the public and details of these checks be provided to monitoring officers	Medium	Mar-20	<b>Recommendation status:</b>  <b>Earlier follow up found that this recommendation was partially implemented.</b>  Earlier follow up noted that Ubico have been instructed to undertake health and safety checks at the bring sites and details of these were to be included in future monitoring reports.  The Head of Community Services confirmed that this has not been further progressed .  <b>New Responsible Officer:</b> Waste Contracts Manager	Apr-22

## Outstanding Recommendations – to be removed as a result of the recommendation review

Service and Responsible Officer(s)	Audit & Recommendation:	Rec. Rating	Expected Implementation date:	Conclusion
<b>Service:</b>	<b>GDPR 2019/20 Audit</b>	Medium	July 20	<b>Recommendation status:</b>

Service and Responsible Officer(s)	Audit & Recommendation:	Rec. Rating	Expected Implementation date:	Conclusion
<p>Corporate Services- Corporate Services Team</p> <p><b>Responsible Officer(s):</b> Corporate Services Manager and SPOC in conjunction with Information Asset Owners</p> <p>106</p>	<p>A.The information group should establish a new action plan to include the following:-</p> <ol style="list-style-type: none"> <li>1) Outstanding recommendations from previous plans.</li> <li>2) Review of the service risk assessment to ensure outstanding recommendations have been completed including a review of privacy statements</li> <li>3) The list of processing held by the SIRO should be reviewed using the ICO template.</li> <li>4) Review of individual services to ensure that: data sharing and processing agreements are up to date.</li> <li>5) Establishment of a corporate training plan</li> <li>6) Establishment of a scoring matrix for data breaches and the inclusion of the revised data protection security policy and breach form on the intranet.</li> </ol> <p>-----</p> <p>B.Governance arrangements should be enhanced to include the following:-</p> <ol style="list-style-type: none"> <li>1) Regular reporting of breaches and data subject access requests to the Information Group.</li> <li>2) The establishment of an organisational chart relating to data protection including identification of all IAOs.</li> <li>3) The establishment of an IAO group email to ensure all data is captured in the subject access request process.</li> <li>4) Job descriptions for officers in IAO roles to be updated to reflect their data protection responsibilities.</li> </ol> <p>-----</p> <p>C.Service areas should be prioritised based on an assessment of current data retention risks - such as incompleteness of the service retention schedule; regularity of data deletion; adequate file structure in drives to aid deletion and the type of information held. The</p>			<p><b>Mitigated</b></p> <p>Evidence was supplied by the SPOC which demonstrate that the recommendations made in the audit have been incorporated within the Information Governance Board's current action plan. Monitoring of the completion of this plan will be undertaken through the Board. Further assurance of the implementation of these recommendations will be carried out through the ongoing work of IA as GDPR controls are now incorporated within all appropriate assigned audits.</p>

Service and Responsible Officer(s)	Audit & Recommendation:	Rec. Rating	Expected Implementation date:	Conclusion
	completion of this work should be included on the action plan monitored through the information group.			
<b>Service:</b> Corporate Services- Corporate Services Team <b>Responsible Officer(s):</b> Corporate Services Manager and SPOC in conjunction with Information Asset Owners	<b>Sundry Debtor 2019/20 audit</b>  The online privacy notices should be updated to include reference to the use of information for debt recovery/raising of invoices.	Medium	July 20	<b>Recommendation status:</b>  <b>Mitigated</b>  Evidence was supplied by the SPOC which demonstrate that the recommendations made in the audit have been incorporated within the Information Governance Board's current action plan. Monitoring of the completion of this plan will be undertaken through the Board. Further assurance of the implementation of these recommendations will be carried out through the ongoing work of IA as GDPR controls are now incorporated within all appropriate assigned audits.
<b>Service:</b> Community Services- Environmental Health <b>Responsible Officer(s):</b> Head of Community Services in collaboration with JWT	<b>Recycling 2016/17 audit</b>  Further consideration should be given to establishing a recycling data protocol between the JWT, UBICO and TBC to identify expected audit and contract performance monitoring exercises and escalation procedures in the possible event of non-payment of recycling credits.	Low	Dec-19	<b>Recommendation status:</b>  <b>Mitigated</b>  Previous follow ups had identified that a data protocol had been drafted. However, the JWT work with the council has now ceased and therefore the protocol is no longer required.
<b>Service:</b> Corporate Services- Revenues & Benefits <b>Responsible Officer(s):</b> Revenues & Benefits Manager	<b>Housing Benefits – DHP 2017-18</b>  In line with the scheduled review of the Council's DHP policy, consideration should be given to the recovery of overpayments, monitoring functions and the establishment of contingency funds	Low	Apr-20	<b>Recommendation status:</b>  <b>Mitigated</b>  This recommendation will be reviewed through the follow up of the DHP 2019/20 audit recommendations as elements of this recommendation are included within recommendation 3 of the 19/20 audit.
<b>Service:</b> Financial Services & Asset Management-	<b>Financial e-ordering 2018-19</b>  A proactive approach should be taken to identify instances where purchase orders have been raised after the receipt	Medium	Feb-20	<b>Recommendation status:</b>  <b>Mitigated</b>

Service and Responsible Officer(s)	Audit & Recommendation:	Rec. Rating	Expected Implementation date:	Conclusion
Financial Services <b>Responsible Officer(s):</b> Finance Manager	of invoice. Outcomes should be escalated to management where appropriate.			Previous follow ups identified that quarterly reports were being produced identifying instances where purchase orders had been raised after receipt of invoice.
<b>Service:</b> Financial Services & Asset Management- Financial Services <b>Responsible Officer(s):</b> Finance Manager	<b>Financial e-ordering 2018-19</b>  In order to comply with the 'pay creditors' privacy statement, all creditors to whom a payment has not been made 1 year after the last payment date should be identified and associated bank details be redacted and deleted. This should be carried out on an annual basis.	Medium	Feb-20	<b>Recommendation status:</b>  <i>Mitigated</i>  It has been identified that creditors bank details need to be retained for 7 years for HMRC purpose and therefore cannot be deleted after 1 year. The 'pay creditors' privacy statement has been amended to reflect this position.
<b>Service:</b> Corporate Services- ICT <b>Responsible Officer(s):</b> ICT Manager	<b>ICT PSN Submission &amp; ICT Environmental Controls 2016-17</b>  Key ICT policies and procedures should be reviewed and where appropriate updated. This should include appropriate reference to all physical and environmental information security risks.	Low	Apr-20	<b>Recommendation status:</b>  <i>Mitigated</i>  The ICT Gap Analysis Report recently reviewed ICT policies and recommended a list of required policies that needed to be amended or introduced in order to meet ISO standards. The ICT PSN/Environmental Controls recommendation has therefore been superseded by the requirements of the GAP Analysis recommendation.
<b>Service:</b> Community Services <b>Responsible Officer(s):</b> Ubico Head of Fleet Management	<b>Ubico Fleet Management Audit 2018-19</b>  When TBC vehicles are used by other partners/parties, the council should be notified promptly. The partner should be charged a hire fee in line with the agreed daily rate, set by the Head of Community Services. Quarterly reports should be provided to the Council detailing the usage and income received.	Medium	Jan-20	<b>Recommendation status:</b>  <i>Mitigated</i>  The Ubico Head of Fleet Management confirmed that vehicles are no longer shared between partners and therefore this recommendation has been mitigated.
<b>Service:</b> Community Services- Ubico Fleet Management <b>Responsible Officer(s):</b> Ubico Head of Fleet Management	<b>Ubico Fleet Management Audit 2018-19</b>  Repair data should identify any trends in causes for repairs, particularly driver error in order to identify any training issues.	Low	May-20	<b>Recommendation status:</b>  <i>Mitigated</i>  This recommendation was made in relation to identifying trends in repairs which could be linked to specific causes such as 'access issues'; poor driving etc.  A reporting suite is available within the fleet management computer system that can be used to identify areas of driver improvement. However, the current main method of identifying trends is through the review of vehicle accidents. The Ubico monthly reports now provide information in relation to accident causes such as 'access issues'. The 20/21 Ubico annual report

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Service and Responsible Officer(s)	Audit & Recommendation:	Rec. Rating	Expected Implementation date:	Conclusion
				further explains that trends are linked to employee monthly debriefs in order to reduce the future occurrences.
<b>Service:</b> Community Services- Ubico Fleet Management <b>Responsible Officer(s):</b> Ubico Head of Fleet Management	<b>Ubico Fleet Management Audit 2018-19</b>  In compliance with the hire agreement clause D1, the format of the annual service report should be agreed between the council and UBICO representatives. This should be compiled for the current financial year and provided to the council promptly after year end. The annual report should be supported by quarterly updates provided to the ESPB.  - additional action: repair and tyre data including costs to be reported quarterly to ESPB.	Low	May-20	<b>Recommendation status:</b>  <b>Mitigated</b>  The recommendation has been mitigated through the production of a fleet compliance audit score and the inclusion of detailed financial costs in relation to tyres and repairs within the Ubico budget reports. In addition, the Ubico Head of Fleet Management stated that the fleet management computer system produces reports on tyres and these are to be included in the monthly Ubico report to TBC.

## TEWKESBURY BOROUGH COUNCIL

<b>Report to:</b>	Audit and Governance Committee
<b>Date of Meeting:</b>	15 December 2021
<b>Subject:</b>	Data Protection Officer Annual Report
<b>Report of:</b>	Head of Corporate Services
<b>Corporate Lead:</b>	Borough Solicitor
<b>Lead Member:</b>	Lead Member for Corporate Governance
<b>Number of Appendices:</b>	One

**Executive Summary:**

This report provides the Committee with the Data Protection Officer's assessment of the Council's general activity during the year to ensure broad compliance with the General Data Protection Regulation (GDPR). The role of the Data Protection Officer is to monitor compliance by the Data Controller of GDPR legislation. It is a statutory role fulfilled by the Borough Solicitor. The Data Controller (the Chief Executive) has a duty to comply with GDPR legislation. A Single Point of Contact (SPoC) for GDPR supports service areas in maintaining operational compliance with legislation and has developed and oversees the action plan attached at Appendix 1.

**Recommendation:**

**To receive the annual report on the actions undertaken during the year and to CONSIDER the action plan, attached at Appendix 1, to further improve the Council's General Data Protection Regulation (GDPR) arrangements.**

**Reasons for Recommendation:**

It is good practice that the Data Protection Officer provides annual assurance to the Audit and Governance Committee on the adequacy of the Council's GDPR arrangements.

**Resource Implications:**

None arising directly from this report.

**Legal Implications:**

The authority has a duty to ensure compliance with its obligations under GDPR. Failure to comply could result in action from the Information Commissioner's Office that can include enforcement notices, prosecutions and fines.

**Risk Management Implications:**

Ongoing compliance monitoring and implementation of the GDPR action plan aims to mitigate the following risks:

- Accidental or deliberate breach of data protection requirements.
- Potential sanctions against the Council or individuals imposed by the Information Commissioner's Office.
- Council reputational damage.

**Performance Management Follow-up:**

Progress on delivering the GDPR action plan is monitored by an internal Information Board. This Board includes the Chief Executive, supported by officers from ICT, Corporate Services and One Legal. Once operational, as part of its COVID-19 recovery plan, internal audit can be used to obtain additional assurance where relevant.

**Environmental Implications:**

None arising directly from this report.

**1.0 INTRODUCTION/BACKGROUND**

**1.1** The Data Protection Act 2018 (DPA) and General Data Protection Regulation (GDPR) came into effect on 25 May 2018. The Council must comply with all relevant legislation and maintain good practices to protect the personal data held. A significant amount of work was undertaken prior to this date to ensure the Council was broadly compliant and this work is ongoing to maintain compliance. The Council has an approved Data Protection Policy that provides guidance to ensure that all personal data is lawfully processed by the Council and meets the seven key principles of the regulation.

**1.2** The Council's policy details the roles and responsibilities to oversee compliance which these are as follows:

- Senior Information Risk Owner (SIRO) – to ensure that information assets are appropriately managed. Oversees and is responsible for the whole information governance framework and the risk associated with it. This role is fulfilled by the Chief Executive.
- Data Protection Officer (DPO) – to undertake the statutory role by monitoring compliance and by providing training, advice and assistance to the SIRO. This role is fulfilled by the Borough Solicitor.
- GDPR Single Point of Contact (SPoC) – acts as the single point of contact for customers, staff, Members and the DPO in relation to personal data. Oversees delivery of the GDPR action plan, providing advice and support to information asset owners. This role is fulfilled by the Internal Audit and GDPR Officer.
- Information Asset Owners (IAO) – each operational manager has been designated as the IAO for their service. It is their responsibility to ensure their services are compliant with data protection legislation.

An internal Information Board meets on a regular basis to oversee GDPR related activity. One key objective of the Board is to oversee delivery of the GDPR action plan. A consolidated action plan was developed pre-COVID and pulled together actions including any recommendations from internal audit and areas of further improvement identified by the Internal Audit and GDPR Officer following a complete review of the Council's arrangements. The action plan can be found at Appendix 1.

## **2.0 GDPR WORK UNDERTAKEN IN THE YEAR**

- 2.1** It is good practice that the DPO, as the compliance monitoring officer, provides assurance to the Audit and Governance Committee as to the broad compliance with GDPR and any action that has been taken over the last year to strengthen arrangements. As identified within the action plan, a large number of actions are to review the current arrangements, including policy and processes, to ensure they remain relevant. In terms of the key actions undertaken during the year, these include:
- The implementation of a stand-alone communications plan to raise staff awareness. This has included staff briefings and intranet articles, particularly around preventing and reporting data breaches, managing data in a remote setting and data retention.
  - Procurement of an e-learning training platform that will shortly be rolled out to staff and Members.
  - Training of all relevant staff on the importance of retention and redaction and the equipping of all relevant services with redaction software.
  - Support to all emerging projects that require a Data Protection Impact Assessment (DPIA). A DPIA is a process designed to systematically analyse, identify, and minimise the data protection risks of a project or plan. Projects include COVID-19 support grant schemes, digital recruitment, High Street Heritage Action Zone, HR self-service, Land Registry migration, new digital platform, paperless billing etc.
  - Support to the timely reporting and submission of any data breaches – within the last year there have been 20 recorded breaches, of which, 19 were categorised as low risk and one categorised as a medium risk.
  - The development by the Business Transformation team of a case management system to manage and respond to data requests, including Subject Access Requests (SAR). This allows residents to request a copy of the personal information we hold about them and to check that we are lawfully processing it. Data requests are increasing in number and during the last year 64 have been received.
  - The positive conclusion of a self-assessment against the Information Commissioner's Office GDPR toolkit.
  - Providing a consultation response to the Department of Culture, Media and Sport, in relation to proposed changes to the UK GDPR and Data Protection Act 2018.

### **3.0 LOOKING FORWARD**

**3.1** The action plan is a comprehensive document, providing an excellent platform to enhance the Council's arrangements. Key actions moving forward include:

- Support to the implementation of the new website project. This will include a review of all privacy notices to ensure they are up to date.
- The implementation of an 'information classification' project.
- Undertaking a review of key policies such as the overarching Data Protection Policy, Breach Reporting Policy and providing support to ICT related policies such as cyber security and asset management.
- Once fully operational, for internal audit to build into the scope of its work plan that lessons learnt in respect of any breaches are implemented and test that data is being retained in accordance with the corporate retention policy.

### **4.0 DATA PROTECTION OFFICER ANNUAL CONCLUSION**

**4.1** Ensuring compliance with Data Protection requirements is a continuous process requiring continual development and learning. The support of the GDPR Single Point of Contact has been invaluable in assisting both the Senior Information Risk Owner and the Data Protection Officer in securing and monitoring the Council's development and compliance. It is pleasing to report that there have been a low number of data breaches recorded, none being categorised as high risk, and therefore the Council has not been required to notify the Information Commissioner of any breaches. Nevertheless, it is important that the Council's arrangements are continually reviewed and that the GDPR action plan attached at Appendix 1 is delivered in order to secure the Council's continued compliance.

### **5.0 OTHER OPTIONS CONSIDERED**

**5.1** None.

### **6.0 CONSULTATION**

**6.1** None.

### **7.0 RELEVANT COUNCIL POLICIES/STRATEGIES**

**7.1** Data Protection Policy

### **8.0 RELEVANT GOVERNMENT POLICIES**

**8.1** None.

### **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

**12.0 RELATED DECISIONS AND ANY OTHER RELEVANT FACTS**

12.1 None.

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**Background Papers:** None

**Contact Officer:** Borough Solicitor (Data Protection Officer)  
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**Appendices:** Appendix 1 – GDPR Action Plan

## Appendix 1 – GDPR Action Plan

Status Key:	
	Action completed
	Action underway- but there is still more to do
	Action not yet started

Workstream	Action	Target completion date	Status/ Progress to date
1. Policies and procedures	a) Carry out a review of the council's Data Protection Policy	June 2022	Not yet started
	b) Carry out a review of the council's Breach Reporting Policy.	August 2022	Not yet started
	c) Develop a policy for the use and storage of photographs.	May 2022	The policy has been drafted. A storage solution for all corporate photographs now needs to be established.
2. Data audit 115	a) Review the previous data audit and work through this with individual service areas in order to establish all data that is processed, retained and/or shared (including data obtained in the response to Covid-19).	September 2022	The 2018 data audit has been reviewed- this identified a number of gaps. A refreshed data audit questionnaire and further work is needed with Operational Managers on this.
	b) Risk assess each service area based on data protection risks, type of data held, regularity of data deletion etc. Risk assessment to be reviewed on a regular basis.	October 2022	Not yet started
3. Data retention and disposal	a) Review the council's corporate data retention schedule and update as necessary.	September 2022	<i>This will be completed as work with individual service areas is progressed as part of the data audit.</i>
	b) Review LGA Inform Plus records retention guidance in relation to Covid-19 and update retention schedule as necessary.	July 2021	<b>COMPLETE</b> Covid-19 data is now reflected within the corporate retention schedule.
	c) Review data retention in relation to Office 365.	February 2022	A DPIA for the use of Office 365 has been carried out and an approval process for sharing data with third parties via 365 is now in place. Further actions are required in relation to: <ul style="list-style-type: none"> <li>Developing an Acceptable Use Policy for the above</li> </ul>

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			<ul style="list-style-type: none"> <li>• Publishing an Office 365 privacy notice</li> <li>• Office 365 applications to be reflected in corporate retention schedule</li> </ul>
	d) Publish the council's current corporate retention schedule.	March 2021	<b>COMPLETE</b>
	e) Establish a process for maintaining the schedule and monitoring retention periods.	October 2020	<b>COMPLETE</b> This will be monitored through Internal Audit assurance.
	f) Review email distribution lists.	April 2022	Not yet started
	g) Issue prompts to clear out mailboxes and monitor those over 2GB.	March 2022	A report on mailbox sizes has been produced. It was agreed at Information Board that a note would be taken to management team regarding mailbox options- likely to introduce a time limit on inboxes.
4. Privacy impact assessments	a) Review the existing privacy impact assessment template	June 2022	A new draft DPIA template has been developed and tested on some DPIA assessments before making any final changes. The next step is to develop this into a digital online process.
	b) Develop guidance around when a PIA should be carried out- with reference to the risk management and project management processes.	July 2022	Not yet started
	c) SPoC to attend Programme Board to ensure all new projects are supported with a PIA where appropriate.	October 2020	<b>COMPLETE</b> SPoC is now on Programme Board distribution list and will attend future meetings.
	d) Review existing DPIA's in the context of international transfers (as per MHCLG guidance on post EU exit preparedness)	May 2022	Not yet started
5. Data breaches	a) Review current practices and documentation in relation to data breaches and determine any areas for improvement.	October 2022	Not yet started

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	b) Introduce a reporting process whereby the Information Board receive regular updates regarding data breaches.	November 2020	<b>COMPLETE</b> The Information Board was provided with a data breach update at its meeting on 06/10/20. This will be a standing agenda item moving forward.
	c) Introduce a 'follow up' procedure for the lessons learnt/ recommendations from data breaches to ensure they are implemented.	March 2021	<b>COMPLETE</b> Lessons learnt/ agreed actions will be subject to quarterly follow ups, undertaken by Internal Audit. Any non-implementation will be reported to Information Board.
	d) Produce a set of data breach FAQ's for staff.	November 2022	Not yet started
6. Privacy notices  117	a) Ensure all activities which involve the collection of personal data have a privacy notice.	December 2022	Privacy notices are being published as and when new systems/ procedures/ data processing is introduced.  A thorough check to ensure all existing activities have privacy notices will be completed as work with individual service areas is progressed as part of the data audit.  SPoC is also involved in the new website project regarding the review of content which will include ensuring privacy notices are in place, relevant and up to date.
	b) Review the council's existing privacy notices to ensure they are up to date.	December 2022	As above- to be reviewed as part of the new website project.
7. Processing activities	a) Update the current list of processing and establish a regular review	January 2023	The template, developed by the ICO, is now populated with the information gathered as part of the 2018 GDPR data audit. Further work is needed to ensure it captures all data processing.
8. Data sharing agreements	a) Develop a central document store of all data sharing agreements, ensuring they are up to date.	Ongoing	<b>COMPLETED</b> Completed data sharing agreements are now held centrally by the SPoC. This does not include historical agreements, and these will be obtained and reviewed as work with individual service areas is progressed as part of the data audit.
	b) Review the list of processing to ensure data sharing agreements are in place where appropriate and	February 2023	Not yet started

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	introduce a process whereby the SPoC is notified of any new agreements.			
118	9. Freedom of Information and Subject Access Requests	a) Document the procedures for handling FOI and subject access requests, including any charging process.	January 2022	A new system to log and manage subject access and data requests is being developed by the Business Transformation Team. Documented procedures will be produced as part of this process.
		b) Produce data redaction guidance.	February 2021	<b>COMPLETE</b> Redaction guidelines have been produced and training took place on 13 and 14 July 2021.
		c) Look into procuring a redaction tool for Corporate Services	December 2020	<b>COMPLETE</b> Officers within Corporate Services now have access to a data redaction tool.
		d) Roll out the use of an electronic redaction tool to all appropriate officers.	March 2022	Adobe pro has been identified as the preferred tool. Testing has been carried out to ensure data cannot be 'unredacted' and detailed guidance notes produced for users. Ops Managers have been asked to identify staff requiring the tool so that the number of additional licences required can be assessed.
		e) Introduce a reporting process whereby the Information Group receive regular updates regarding requests.	November 2020	<b>COMPLETE</b> The data requests monitoring report, produced by Corporate Services, will be brought to future Information Board meetings.
		f) Develop a clear procedure regarding an individual's right to erasure; including processes to inform other organisations, who the data may have been shared with, of the request.	March 2023	Not yet started
10. Training and awareness	a) Develop a corporate GDPR training plan for officers and councillors.	April 2022	Not yet started	
	b) Develop a data protection organisational chart identifying key roles and responsibilities including Information Asset Owners.	July 2022	Not yet started	

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	c) Set up an Information Asset Owner email group distribution.	January 2022	Not yet started
	d) Liaise with HR regarding the possible inclusion of data protection responsibilities in job descriptions.	October 2022	Not yet started
	e) Review GDPR intranet page.	June 2022	Not yet started
	f) Work with Communications to develop a GDPR awareness campaign.	May 2021	<b>COMPLETE</b> GDPR branding has now been developed which will be used for any GDPR related comms. The GDPR communications plan has been completed and will be updated moving forward.
	g) Re-launch the online GDPR training	November 2021	<b>COMPLETE</b> Soft launch took place in November 2021. Reminders to be sent out to those that have not completed the modules in the new year.
11. Governance	a) Complete the ICO's data protection self-assessment.	October 2020	<b>COMPLETE</b> Resulted in overall rating being 'green'. It produced a number of suggested actions; all of which are already included within this action plan, with the exception of 1 regarding a clear procedure for the right of erasure- now included as an action (9(e)).
	b) Re-instate the Information Group meetings	November 2020	<b>COMPLETE</b> The Information Group met on 06/10/20 and will meet every 8 weeks moving forward.
12. EU exit	a) Conduct an audit of personal data processing, where the data is received from or sent to a third party.	December 2020	<b>COMPLETE</b> Activities involving the processing of personal data have been identified, including where that data is received from or sent to a third party, as well as that third parties' location e.g., UK, EU etc.

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120	b) Identify data flows from the EU to the UK and take appropriate action to implement alternative arrangements where necessary.	April 2021	<b>COMPLETE</b> Data flows have been identified. An adequacy decision has been issued and therefore at present there is no further action the council needs to take.
	c) Identify legacy data relating to EU citizens e.g. data collected prior to 31 December 2020.	April 2021	<b>COMPLETE</b> A risk-based approach is being taken. Discussions with service areas have established that the amount of legacy data held is limited. Where perhaps a larger volume of legacy data will be held is Elections, however this information is updated regularly. It is therefore not considered to be a high risk and there will be a watching brief on developments.
	d) Consider amending existing contracts or reviewing the contractual language for future contracts going forward to ensure they align with UK GDPR (as per MCHLG guidance note on post EU exit preparedness).	September 2022	Not yet started
120 GDPR projects	a) Public registers- data redaction and retention	February 2021	<b>COMPLETE</b>
	b) Information classification	March 2023	Horizon form was taken to Programme Board in June 2021. PIF is due to be presented at the January 2022 meeting.
	c) Data request online system	January 2022	This has been developed and is now in the testing stages.