

14 November 2023

Committee	Audit and Governance Committee
Date	Wednesday, 22 November 2023
Time of Meeting	2:00 pm
Venue	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 24 January 2023 of the Tewkesbury Borough Council Code of Conduct, effective from 1 February 2023, as set out in Minute No. CL.72, Members are invited to declare any interest they may have in the business set out on the Agenda to which the approved Code applies.



	Item	Page(s)
4.	MINUTES To approve the Minutes of the meeting held on 27 September 2023.	1 - 8
5.	AUDIT AND GOVERNANCE COMMITTEE WORK PROGRAMME To consider the Audit and Governance Committee Work Programme.	9 - 15
6.	EXTERNAL AUDITOR'S PROGRESS REPORT - VERBAL UPDATE To consider the external auditor's report on progress against planned outputs.	
7.	COUNTER FRAUD AND ENFORCEMENT UNIT UPDATE To consider the update from the Counter Fraud and Enforcement Unit.	16 - 23
8.	CORPORATE RISK REGISTER To consider the risks contained within the Corporate Risk Register and assurance that the risks are being effectively managed.	24 - 42
9.	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.	43 - 53

DATE OF NEXT MEETING
WEDNESDAY, 27 MARCH 2024
COUNCILLORS CONSTITUTING COMMITTEE

Councillors: H J Bowman, S R Dove (Vice-Chair), D W Gray, E J MacTiernan, P D McLain, J P Mills, P E Smith, R J G Smith and M R Stewart (Chair)

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, 27 September 2023 commencing at 2:00 pm

Present:

Vice Chair in the Chair

Councillor S R Dove

and Councillors:

H J Bowman, E J MacTiernan, P D McLain, J P Mills, P E Smith and R J G Smith

A&G.17 ANNOUNCEMENTS

17.1 In the absence of the Chair, the Vice-Chair took the Chair and the evacuation procedure, as noted on the Agenda, was advised to those present.

A&G.18 APOLOGIES FOR ABSENCE AND SUBSTITUTIONS

18.1 Apologies for absence were received from Councillors D W Gray and M R Stewart (Chair). There were no substitutes for the meeting.

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 24 January 2023 and took effect on 1 February 2023.

19.2 No declarations were made on this occasion.

A&G.20 MINUTES

20.1 The Minutes of the meeting held on 19 July 2023, 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. 10-16, which Members were asked to consider.

21.2 It was noted that, aside from a typographical error at Page No. 16 of the report where the Committee date should read September 2024 rather than 27 September 2023, the Work Programme remained unchanged from the last meeting and, accordingly, it was

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

A&G.22 EXTERNAL AUDITOR'S FINDINGS

- 22.1 Attention was drawn to the external auditor's audit findings for 2022/23, attached at Pages No. 17-50. Members were asked to consider the report.
- 22.2 The representative from Grant Thornton advised that the report summarised the findings from the audit of the Council's financial statements and provided an update in relation to the work on the value for money assessment which Grant Thornton undertook for the Council. In terms of the accounts, at the time the report had been issued, it had been identified that ongoing work was required to close off the audit; however, further progress had been made since that time and all aspects had now been completed; some of the financial instruments were still being closed off but this was not something which would usually come to Members in relation to approval of the accounts. Subject to the final approval of the accounts by the Committee, Grant Thornton would be in a position to issue its audit opinion in line with the statutory deadline of 30 September - this should be put on record as a significant achievement given that only 12% of local government bodies had received audit opinions in time to publish their annual accounts by the extended deadline in 2022. Although a small number of amendments had been identified, as set out in the appendices to the report, it was intended to issue an unqualified audit opinion which was a good clean bill of health for the authority.
- 22.3 A Member raised concern that a number of local authorities, such as Slough Borough Council, were issuing Section 114 Notices and she asked whether the Councillors and Grant Thornton, as external auditor, had been aware of the issues at that authority and for how long. In response, the representative from Grant Thornton advised that it was Grant Thornton's first year of auditing that authority and specific issues had been identified so it was proposed to issue a qualified opinion on the set out accounts due to poor working papers, auditing practices and records. The importance of getting the basics right should not be underestimated – if solid records could not be produced, it would be difficult for an authority to manage itself in a sensible way – and the Section 114 Notice was the final output from serious significant governance findings which Grant Thornton had identified through the course of its work for that authority. It was effectively the responsibility of local audit to review the controls and call out poor practices. The Member felt this reinforced how lucky Tewkesbury Borough Council was in terms of its Officers who were very good at their jobs. Another Member asked whether the previous auditors at that authority had identified issues and the representative from Grant Thornton indicated that the reports had suggested that issues had been flagged, albeit not to the extent uncovered by Grant Thornton. A number of statutory and financial officers had been brought in to oversee the authority and the change in term of a new team and new external auditors had shone a light on a lot of things.
- 22.4 A Member noted that Page No. 44 of the report stated that, with regard to the 2021/22 audit findings report, errors had been identified during the audit process requiring significant adjustments to accounts disclosures which were the result of double-counting of balances and unclear documentary trails within the Council's working papers. She noted that this recommendation had been closed and she asked why it had not come up in previous years. The representative from Grant Thornton clarified this was a specific issue for the year 2021/22 which had been thoroughly followed-up this year and there was no recurrence of what had happened in the previous year.
- 22.5 It was
- RESOLVED** That the external auditor's audit findings be **NOTED**.

A&G.23 LETTER OF REPRESENTATION 2022/23

- 23.1 Attention was drawn to the report of the Executive Director: Resources, circulated at Pages No. 51-56 which attached, at Appendix A, the Letter of Representation 2022/23 which Members were asked to approve.
- 23.2 The Executive Director: Resources advised that, each year, on completion of the audit of the Council's financial statements, the Chief Finance Officer was required to submit a Letter of Representation to the Council's external auditor. The letter formally confirmed the accuracy and completeness of the accounts and set out assurances to Grant Thornton regarding those accounts. The draft Letter of Representation for 2022/23 was attached at Appendix A to the report and the Committee was asked to consider and approve the letter for signature by the Chief Finance Officer on behalf of the Council.
- 23.3 It was proposed, seconded and
RESOLVED That the Letter of Representation 2022/23 be **APPROVED**.

A&G.24 STATEMENT OF ACCOUNTS 2022/23

- 24.1 The report of the Associate Director: Finance, circulated at Pages No. 57-153, provided the Statement of Accounts for 2022/23 which showed the financial position of the Council as at 31 March 2023. Members were asked to approve the Statement of Accounts and to delegate authority to the Executive Director: Resources, in consultation with the Chair of the Audit and Governance Committee, to make any necessary amendments upon receipt of advice from the external auditor on any outstanding issues.
- 24.2 The Chair indicated that a training session on the Statement of Accounts had taken place prior to the meeting for all Members of the Committee which had given an opportunity to discuss and understand what was a complicated and significant document and it appeared that everything seemed to be in order. A Member indicated that she had found pensions particularly difficult to understand and suggested that a separate training session could be held for those who wanted to delve further into that area. The Chair felt it may be beneficial to offer "masterclasses" throughout the year in order to build knowledge ahead of approval of the annual accounts and the Associate Director: Finance undertook to give consideration to this outside of the meeting.
- 24.3 In response to a query regarding the difference between register of interests and related parties declarations, the Associate Director: Finance indicated that Members were required to complete a related parties declaration form each year for the annual accounts as a one-off document whereas register of interest forms were live documents which needed to be kept up to date.
- 24.4 It was proposed, seconded and
RESOLVED That the 2022/23 Statement of Accounts be **APPROVED** and that authority be delegated to the Executive Director: Resources, in consultation with the Chair of the Audit and Governance Committee, to make any necessary amendments upon receipt of advice from the external auditor on any outstanding issues.

A&G.25 ANNUAL GOVERNANCE STATEMENT 2022/23

- 25.1 The report of the Director: Corporate Resources, circulated at Pages No. 154-170, attached, at Appendix 1, the Council's Annual Governance Statement 2022/23 which Members were asked to approve.
- 25.2 The Director: Corporate Services explained that the Annual Governance Statement was a statutory document for consideration alongside the Statement of Accounts. It was a pragmatic document which reflected the size of the authority and was needed to satisfy the external auditors. The Annual Governance Statement was put together by senior officers and identified eight Significant Governance Issues, set out at Page No. 167 of the report, which would be monitored by the Committee going forward. It was noted that seven of the Significant Governance Issues had been carried forward from the previous year with an additional around the governance arrangements for the Tewkesbury Garden Town programme.
- 25.3 The Chair expressed the view that the layout of the document was confusing as text was in columns rather than left to right across the whole page; he felt this may be difficult for members of the public to read although accepted there could be a reason for this style choice e.g. due to it being web-based or for accessibility reasons. In terms of the Significant Governance Issues identified at Page No. 167 of the report, he noted that some of these were covered in the Audit and Governance Committee Work Programme but others, such as the Licensing Service Review, were not and he sought assurance they would be picked up. In response, the Director: Corporate Resources indicated that he would be happy to relook at the style of the document for next year to see what improvements could be made. In terms of the Significant Governance Issues, he explained that some, such as compliance with the Chartered Institute of Public Finance and Accountancy (CIPFA) Financial Code, would be built into the Audit and Governance Committee Work Programme whereas others had a different monitoring framework, for instance, the revised Equality and Diversity Policy, would go to the Executive Committee for approval; however, all of the Significant Governance Issues would be overseen by some element of the Council. He advised that an additional column would be added to the table at Page No. 167 going forward to show the progress which had been made. The Chair asked for the responsible body e.g. Committee or Working Group etc. to be added to the responsible officer column within the document going forward.
- 25.4 It was proposed, seconded and
- RESOLVED** That the Annual Governance Statement 2022/23 be **APPROVED**, subject to the inclusion of the responsible body, e.g. Committee or Working Group etc. in the responsible officer column in respect of the Significant Governance Issues set out at Page No. 167 of the report.

A&G.26 CORPORATE RISK REGISTER

- 26.1 The report of the Head of Service: Audit and Governance, circulated at Pages No. 171-189, asked Members to consider the risks contained within the corporate risk register and assurance that the risks were being effectively managed.
- 26.2 The Director: Corporate Resources advised that the corporate risk register was brought to every Audit and Governance Committee meeting and was a tool to demonstrate the corporate risks being considered and managed. It did not contain every risk faced by the authority but the key ones which the Committee needed to be assured were being managed and the main updates since the last meeting were set out at Page No. 173, Paragraph 3.0 of the report. It was noted that Ref. 2 Protection of the ICT Network was the biggest risk the Council faced and work

would be ongoing in relation to that; since the last meeting, a new vulnerability management system was now fully operational and phishing exercises had taken place which had highlighted further training needs. In terms of Ref. 4 GDPR (General Data Protection Regulation) Compliance, this was also a significant risk to the Council and it was positive that a new Information Governance Officer had recently commenced employment with the authority and would be proactively taking forward the GDPR action plan. Ref. 7 Garden Town needed to be reviewed following the Council decision the previous night and with regard to Ref. 9 Climate Change it was noted that work had commenced on the replacement of the heating system at the Public Services Centre and the Executive Committee had recently approved a new Climate Change Officer role to provide additional resource to take forward the Council's ambition. Ref. 13 Development Management Review was now being overseen by the Associate Director: Planning who had recently taken up his post and a bid had been submitted for government funding to assist with the backlog of planning applications in the department. As referenced at Page No. 173, Paragraph 3.1 of the report, the Corporate Governance Group had recently discussed whether any emerging risks should be included in the register and it was felt that planning appeals should be added – the Overview and Scrutiny Committee had raised concern with the amount of money that had been spent on planning appeals over and above what had been budgeted and the increasing number of appeals being lost, as such, it would be included as a risk when the corporate risk register was next considered by the Committee.

- 26.3 With regard to Ref. 5 Use of Swindon Road Depot, a Member noted that a report was due to be considered by the Executive Committee in November around a project plan for a new joint depot and she asked which body would be responsible for overseeing delivery of that plan. In response, the Executive Director: Resources advised that was still to be determined – either, or both, the Depot Services Working Group and Transform Working Group may be most appropriate but he would also expect formal reporting to Executive Committee as a long term project. This would be set out in the report to the Executive Committee in November. The Member asked how long the new lease was for and the Executive Director: Resources indicated it had recently been renewed so he would need to check and update Members outside of the meeting. With regard to the risks around the ICT network, a Member sought clarification as to who the Associate Director: ICT and Cyber was and was informed the post was currently vacant and options were being considered to ensure an appointment was made as soon as possible.
- 26.4 In terms of Ref. 6 Assets, a Member sought clarification as to how much was within the asset budget for commercial properties and how much had been used for the office refurbishment project. In response, the Executive Director: Resources advised there was a separate reserve for commercial properties of £225,000 per year and there was currently over £1m in that reserve. The asset management reserve was around £400,000 and was contributing to general office refurbishment work. He was confident that any issues with the commercial property portfolio could be dealt with within the available reserves.
- 26.5 In response to a query as to how Members could contribute to the corporate risk register, the Director: Corporate Resources advised that the corporate risk register would be brought to every Audit and Governance Committee meeting to give assurance it was accurate and reflective of what was known about the environment. He undertook to circulate the Risk Management Strategy following the meeting which would demonstrate how risks were scored; the Corporate Governance Group, which included the Executive Director: Resources, Director: Corporate Governance and the Associate Director: Finance, quality assured the scoring and the corporate risk register was taken to the Chief Officers Group on a regular basis. In addition, there were a number of days allocated in the Internal Audit Plan to give assurance that controls were in place and working effectively

and that action points were delivered. A Member asked what data was looked at when considering the action points - she noted that Ref. 1 had a current risk score of 25 and a target of 9 and questioned the period over which that was intended to be achieved. The Director: Corporate Resources felt this was a very good point which had not been raised before and he indicated that delivery dates needed to be added to the register in order to hold the risk owner to account. In terms of Ref. 1 which related to volatility of funding streams, the Executive Director: Resources pointed out that those risks were out of the Council's control – it had first been included in the corporate risk register three or four years ago and it had been hoped it would be resolved in a shorter timeframe. All risks were different and would have different timescales associated with them. He provided assurance that Officers would do everything in their control to balance the budget but, given what the deficit could be, it could not be resolved by the Council alone without change of government policy. Members expressed the view it would be beneficial to know the previous risk score, or the direction of travel, and it was agreed this could be incorporated. In response to a query, the Director: Corporate Resources clarified that the risks were currently in no particular order. A Member asked if some were more important than others and was advised that some had a more strategic element, for example, risks around Section 114 Notices or cyber, and that was something which could potentially be drawn out in consideration of the format of the corporate risk register.

26.6. It was

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

A&G.27 INTERNAL AUDIT PLAN MONITORING REPORT

27.1 The report of the Chief Audit Executive (Director: Corporate Resources), circulated at Pages No. 190-207, provided an overview of the internal audit work completed during the period. Members were asked to consider the work undertaken and the assurance given on the adequacy of the internal controls operating in the systems audited.

27.2 The Head of Service: Audit and Governance advised that, since the last report to Committee, audits had been carried out in relation to the garden waste service, focusing on the renewal process; Disabled Facilities Grants (DFGs); and the High Street Heritage Action Zone, with particular focus on the shop front funding element of the grant scheme. In terms of corporate improvement work, an audit had been undertaken in relation to the UK Shared Prosperity Fund 2024/25. There was at least a reasonable level of control in all cases and no significant areas of concern; a handful of recommendations had been made to further improve systems. Appendix 2 to the report detailed the outstanding audit recommendations which had been followed-up two of which had been partially implemented and one had been mitigated. Feasible timescales had been agreed with management for implementation of the remainder of these recommendations and, where these dates were not met, they would be brought back to the Committee where there would be an opportunity for Members to call in the relevant Officers.

27.3 In response to a query regarding the role of internal audit, the Head of Service: Audit and Governance explained that it was a function within the Council and its work and audit plan was determined by the risks facing the authority. As demonstrated by the papers, this extended beyond financial activities. Whilst it was a function of the Council, internal audit maintained its independence and its purpose was to add value and give objective assurance that the Council was

operating effectively. In addition to the assurance role, there was a consulting and advisory element and there was an opportunity to utilise the skills of the Internal Audit team across the authority.

- 27.4 With regard to the audit of DFGs, a Member indicated that he was concerned with the limited take-up, which had been the case for a number of years, and he asked whether it could be better promoted and if there was any merit in engaging the Overview and Scrutiny Committee to identify eligible candidates. The Head of Service: Environmental Health explained it was not a service which the Council actively administered and it was necessary to be assessed by an Occupational Therapist from Gloucestershire County Council in order to apply for a grant, therefore, there was an assumption that those residents who needed to know about the scheme were aware of it. He advised that more work was starting to be done in terms of community DFGs, for example, adaptations to village halls etc. which was being co-ordinated by the Gloucestershire DFG Forum. With regard to the High Street Heritage Action Zone, a Member noted that £87,447.41 grants had been paid under the scheme with £42,487.50 paid on shop fronts and facades which she understood was the original focus. The Director: Corporate Resources explained that was the case at the time of the audit; however, it was now around double the amount originally allocated and work was well underway in terms of implementation. A Member understood the funding was intended to have a public realm focus and the Director: Corporate Resources advised that the original plan was to spend a significant proportion of the money on public realm enhancements. A Member pointed out there was an exhibition at the Town Hall the following day which would provide more information.

- 27.5 It was

RESOLVED That the internal audit monitoring report be **NOTED**.

A&G.28 INTERNAL AUDIT SIX MONTH PLAN 2023/24

- 28.1 Attention was drawn to the report of the Chief Audit Executive (Director: Corporate Resources), circulated at Pages No. 208-214, which set out the Internal Audit Six Month Plan 2023/24 (October 2023 – March 2024). Members were asked to approve the six month plan as detailed at Appendix 1 to the report.
- 28.2 The Director: Corporate Resources explained that it was a requirement of the Public Sector Internal Audit Standards (PSIAS) to develop a risk-based plan. The setting of a six month plan enabled a flexible approach to be taken to audit planning recognising the changing environment in which the Council operated. The proposed plan for October 2023 to March 2024 was set out at Appendix 1 to the report and included work on the corporate risk register to ensure that risks were being managed effectively; corporate governance frameworks; the new heating system; the High Street Heritage Action Zone; Council Tax Reduction Scheme; and the Growth Hub. As set out at Page No. 214 of the report, there would also be audits of Building Control, which was a shared service with Cheltenham Borough Council, and recycling credits. A number of days had also been allocated in the plan for corporate improvement work, consultancy and advice and follow-up reviews.
- 28.3 A Member questioned whether planning appeals were audited internally and the Director: Corporate Resources advised that, as discussed earlier in the meeting, it would be scored within the corporate risk register and discussions were taking place at the Chief Officers Group about the best way to take this matter forward. The Executive Director: Resources indicated that, whilst the exact route was to be determined, it was unlikely to be on the Audit and Governance Committee Agenda as audits of planning decisions were difficult. Picking this up on the corporate risk

register and reviewing the risk on an ongoing basis was right in terms of the remit of this Committee.

28.4 It was proposed, seconded and

RESOLVED That the Internal Audit Six Month Plan 2023/24 (October 2023 – March 2024) be **APPROVED** as detailed at Appendix 1 to the report.

The meeting closed at 3:05 pm

AUDIT AND GOVERNANCE COMMITTEE WORK PROGRAMME

<p><u>Additions to 22 November 2023</u></p> <ul style="list-style-type: none"> • <p><u>Deletions from 22 November 2023</u></p> <ul style="list-style-type: none"> • External Auditor’s Annual Report – deferred to 27 March 2024. • Annual Safeguarding Update • Monitoring of Significant Governance Issues
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Committee Date: 27 March 2024			
Agenda Item	Overview of Agenda Item	Lead Officer	Has agenda item previously been deferred? Details and date of deferment required
External Auditor’s Progress Report	To consider the external auditors’ report on progress against planned outputs.	External Auditors/ Associate Director: Finance	No.
External Auditor’s Annual Report	To consider the external auditor’s annual report.	External Auditors / Associate Director: Finance	Yes – July, September and November 2023.
Audit Fee 2023/24	To consider the audit scale fee for 2022/23.	Executive Director: Resources and S151	No.
Statement of Accounting Policies	To approve the accounting policies to be used during the preparation of the 2023/24 financial statements.	Associate Director: Finance	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 Service: Audit and Governance	No.
Internal Audit Six Month Plan 2023/24	To approve the Internal Audit Six Month Plan 2023/24 (Apr-Sept).	Head of Service: Audit and Governance	No.

6

Agenda Item 5

NB – Changes from previous work programme highlighted in bold

Agenda Item	Overview of Agenda Item	Lead Officer	Has agenda item previously been deferred? Details and date of deferment required
Annual Update on Council's Safeguarding Arrangements	<p>To consider the annual report to give assurance as to the level of the Council's compliance with its safeguarding duty.</p> <p>(To include Gloucestershire Safeguarding Children Board Section 11 Self-Assessment)</p>	Director: Communities	Yes – moved from 22 November due to change to Gloucestershire County Council deadline for the Section 11 Self-Assessment)
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.	Director: Corporate Resources	No.
Corporate Risk Register	To consider the risks contained within the Corporate Risk Register and assurance that the risks are being effectively managed.	Director: Corporate Resources	No.
CIPFA Financial Management Code – Assessment of Compliance	To consider progress made against the actions within the Assessment of Compliance (annual report).	Associate Director: Finance	No.

Committee Date: July 2024			
Agenda Item	Overview of Agenda Item	Lead Officer	Has agenda item previously been deferred? Details and date of deferment required
External Auditor's Audit Plan 2023/24	To consider the external auditor's Audit Plan 2023/24.	External Auditors / Associate Director: Finance	No.
External Auditor's Annual Report	To consider the external auditor's annual report.	External Auditors / Associate Director: Finance	No.
Annual Report on Health and Safety Activities	To consider the adequacy of the Council's health and safety arrangements.	Director: Communities	No.
Counter Fraud and Enforcement Unit Report	To consider the annual update on the work of the Counter Fraud and Enforcement Unit team.	Counter Fraud and Enforcement Unit 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 Service: Audit and Governance	No.
Internal Audit Annual Report 2023/24	To consider the Internal Audit Annual Report 2023/24 and the assurance from the work undertaken during the year on the level of internal control within the systems audited during the year.	Director: Corporate Resources	No.
Corporate Risk Register	To consider the risk register and the risks contained within it.	Director: Corporate Resources	No.
Audit and Governance Committee Annual Report 2023/24	To approve the Audit and Governance Committee Annual Report 2023/24.	Director: Corporate Resources	No.

NB – Changes from previous work programme highlighted in bold

Committee Date: July 2024			
Agenda Item	Overview of Agenda Item	Lead Officer	Has agenda item previously been deferred? Details and date of deferment required
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.	Director: Corporate Resources	No.
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.	Head of Service: Audit and Governance	No.

Committee Date: September 2024			
Agenda Item	Overview of Agenda Item	Lead Officer	Has agenda item previously been deferred? Details and date of deferment required
External Auditor's Findings	To consider the external auditor's findings 2024/24.	Associate Director: Finance	No.
Internal Audit Six Month Plan 2024/25	To approve the Internal Audit Six Month Plan 2024/25 (Oct-Mar).	Head of Service: Audit and Governance	No.
Corporate Risk Register	To consider the risks contained within the Corporate Risk Register and assurance that the risks are being effectively managed.	Director: Corporate Resources	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 2023.	Executive Director: Resources and S151	No.
Statement of Accounts 2023/24	To approve the Statement of Accounts 2023/24.	Associate Director: Finance	No.
Annual Governance Statement 2022/23	To approve the Annual Governance Statement 2022/23.	Director: Corporate Resources	No.

Committee Date: November 2024			
Agenda Item	Overview of Agenda Item	Lead Officer	Has agenda item previously been deferred? Details and date of deferment required
External Auditor's Annual Report	To consider the external auditor's annual report.	External Auditors / Associate Director: Finance	No.
External Auditor's Progress Report	To consider the external auditors' report on progress against planned outputs.	External Auditors / Associate Director: Finance	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 Service: Audit and Governance	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.	Director: Corporate Resources	No.
Counter Fraud and Enforcement Unit Update	To consider the six monthly update from the Counter Fraud and Enforcement Unit.	Counter Fraud and Enforcement Unit Manager.	No.
Corporate Risk Register	To consider the risks contained within the Corporate Risk Register and assurance that the risks are being effectively managed.	Director: Corporate Resources	No.
Annual Safeguarding Update	To consider the annual report and the Section 11 assurance submission to give assurance as to the level of the Council's compliance with its safeguarding duty.	Director: Communities	No.

OTHER ITEMS			
Agenda Item	Overview of Agenda Item	Lead Officer	Comments
Internal Audit Charter	To approve the Internal Audit Charter.	Director: Corporate Resources	To be presented to the Committee at least every three years – last taken on 23 November 2022.

TEWKESBURY BOROUGH COUNCIL

Report to:	Audit and Governance Committee
Date of Meeting:	22 November 2023
Subject:	Counter Fraud and Enforcement Unit Update
Report of:	Head of Service: Counter Fraud and Enforcement Unit
Head of Service/Director:	Executive Director: Resources
Lead Member:	Lead Member for Corporate Governance
Number of Appendices:	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 November meetings.

Recommendation:

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

Financial 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.

Environmental and Sustainability Implications:

None.

Resource Implications (including impact on equalities):

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

The Counter Fraud and Enforcement Unit seeks to ensure that public authorities' actions are consistent with the Human Rights Act 1998 (HRA). It balances safeguarding the rights of the individual against the needs of society as a whole to be protected from crime and other public safety risks.

Safeguarding Implications:

Where any safeguarding concerns are identified during the course of the Counter Fraud and Enforcement Unit duties, appropriate referrals will be made.

Impact on the Customer:

Prosecutions will only be considered where the evidential and public interest tests are met with due consideration to the welfare of individuals.

The local authority will only take enforcement action where appropriate to do so with due consideration to older offenders, offenders with disabilities and where the offender lacks mental capacity.

1.0 INTRODUCTION

- 1.1 The Audit and Governance Committee oversees the Council's counter fraud arrangements and it is therefore appropriate for the Committee to be updated in relation to counter fraud activity.
- 1.2 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.
- 1.3 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.
- 1.4 Work plans have been agreed with the Executive Director: Resources and the Director: Corporate Resources. 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.
- 1.5 Attached at Appendix 1 is a copy of the work plan for 2023/2024.

2.0 WORK PROGRAMME RESULTS

- 2.1 The Counter Fraud and Enforcement Unit Head of Service forms part of the core Multi-Agency Approach to Fraud (MAAF) group. The core group consists of attendees from Gloucestershire Constabulary Economic Crime Team, Trading Standards, Victim Support, NHS and colleagues from Gloucester City and County Councils. The MAAF has been set up to discuss fraud trends, victim care and communication of fraud scams across Gloucestershire. Through collaborative working the main purpose is to raise awareness to minimise and disrupt fraud.

- 2.2** The Counter Fraud and Enforcement Unit will be working with colleagues within Trading Standards and the Police to establish an effective communication strategy to provide relevant information to members of the public relating to seasonal scams and ways to avoid them. Awareness sessions have been held for all staff.
- 2.3** In relation to the Business Grant Schemes, as previously reported, the focus now relates to debt; recovery, reconciliation and transfer to the Department for Business and Trade (DBT). Updated figures confirm that recoverable invoices totalling £326,824 were raised; £105,433 has been recovered and returned to DBT. £212,274 has not been repaid and liability for the recovery of this has been transferred to DBT. To provide some context, Tewkesbury Borough Council paid out approximately £32,000,000 in business grants between April 2020 and March 2022.
- 2.4** 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:
- The team reviewed 480 matches regarding single person discount anomalies relating to the 2021/22 data sets. 51 actions have been sent to the Revenues Team; results are pending.
 - In relation to the 2022/23 data sets, the team have received 671 matches and have commenced the review.
- 2.5** The review of the Housing Waiting List has been completed. This included verification of applications within Emergency Band (58 applications), Gold Band (110 applications) and Silver Band (594 applications). This has resulted in 244 recommendations being referred to the Housing Team, results are pending. Each cancelled housing application represents a property which can be reallocated to another eligible family. The National Fraud Initiative applies a figure of £4,283 for each application removed, to represent the value of future losses prevented as a result of removing an applicant. This represents a saving on the cost of temporary accommodation. In addition, the result of the band re-prioritisation is that those families who are correctly banded have a greater chance of being housed and housed more speedily.
- 2.6** In addition to the work carried out under the annual work plan attached at 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.
- 2.7** During Quarters 1 and 2, the team received 30 referrals from across the Council and closed 18. This excludes referrals relating to the Council Tax Reduction Scheme.
- 2.8** Work undertaken with Enforcement Officers resulted in two successful prosecutions:
- A company pleaded guilty to a licensing offence, in that they were operating a vehicle without a licence and received a £1,000 Fine. Costs of £1,851 were also awarded.
 - A second company was found guilty in absence for licensing offences, in that they were operating a vehicle and a driver without a licence. They were Fined £1,500 and ordered to pay £2,491 in costs.

2.9 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.

2.10 Between 1 April 2023 and 30 September 2023, the team received 9 referrals and closed 13 cases. The team processed 13 enquiries for the Department for Work and Pensions.

- 1 Civil Penalty and 1 Criminal Penalty have been applied totalling £170.
- An individual was prosecuted jointly with the DWP after pleading guilty to a number of offences relating to DWP Benefits and Council Tax Support payments. The defendant received a 9 month custodial sentence suspended for 2 years.
- Increased Council Tax revenue of £11,856 has been raised.

2.11 The team undertook an investigation relating to disciplinary matters. A member of staff was dismissed due to gross misconduct.

3.0 CONSULTATION

3.1 Any policies drafted or revised by the Counter Fraud and Enforcement Unit have been reviewed by One Legal and issued to the relevant Senior Officers, Management and Governance Officers for comment.

3.2 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.

4.0 ASSOCIATED RISKS

4.1 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.

4.2 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.

5.0 MONITORING

5.1 The work programme is monitored on an ongoing basis by Officers of the Counter Fraud and Enforcement Unit and on a quarterly basis by relevant Heads of Service.

6.0 RELEVANT COUNCIL PLAN PRIORITIES/COUNCIL POLICIES/STRATEGIES

6.1 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

Background Papers: None

Contact Officer: Counter Fraud and Enforcement Unit Head of Service
Emma.Cathcart@cotswold.gov.uk

Appendices: Appendix 1 – Work Plan 2023/24

Area of Work	Task	Detail
Bribery and Corruption	Assessment Template Review	
Bribery and Corruption	Policy and Procedure: Staff Declarations of Interest / Conflicts of Interest	Required / Follow up at Governance Group
Bribery and Corruption	Review / Roll Out of the Gifts and Hospitality Policy and Procedure	Required / Follow up at Governance Group
Governance	Delivery of two reports for Audit and Governance Committee	July / November
Governance	Fighting Fraud & Corruption Locally - Checklist Compliance	Draft Completed, to be presented to Governance Group
Governance	Government Functional Standard 013: Counter Fraud - Compliance	Draft Completed, to be presented to Governance Group
Governance	Fraud Risk Strategy / Response Plan	Presented to Audit and Governance Committee July 2022 - next review 2025
Governance	Development of Service Specific Fraud Risk Registers	Revenues, Benefits and Procurement
Policy	Counter Fraud and Anti-Corruption Policy	Reviewed and Approved by Audit and Governance Committee July 2022 / Executive Committee August 2022 - next review 2025
Policy	Corporate Enforcement Policy	Approved by Overview and Scrutiny Committee October 2020 / Executive Committee November 2020 - next review 2023
Policy	CTAX, CTRS & HB Penalty and Prosecution Policy	Reviewed and Approved by Audit and Governance Committee July 2017 / Executive Committee August 2017 - Under review
Policy	Proceeds of Crime & Anti-Money Laundering Policy	Reviewed and Approved by Audit and Governance Committee July 2021 / Executive Committee September 2021 - next review 2024
Policy	Whistle-Blowing Policy	Reviewed and Approved by Audit and Governance Committee January 2020 / Executive Committee February 2020 - next review 2023

Area of Work	Task	Detail
Policy	RIPA (Surveillance & CHIS)	Reviewed and Approved by Audit and Governance Committee September 2020 / Executive Committee November 2020 - next review 2023
Policy	IPA (Acquisition of Communications Data)	Reviewed and Approved by Audit and Governance Committee September 2020 / Executive Committee November 2020 - next review 2023
Policy	Use of the Internet and Social Media in Investigations and Enforcement	Reviewed and Approved by Audit and Governance Committee July 2021 / Executive Committee September 2021 - next review 2024
Procedure	Development and roll out of Proceeds of Crime and Anti-Money Laundering Procedure	
Procedure	Development and roll out of Use of the Internet and Social Media in Investigations and Enforcement Procedure	
Serious and Organised Crime	Checklist / Risks	To be included within the Fraud Risk Registers
Serious and Organised Crime	Proactive Fraud Drive - transient / cash businesses	
Statutory / Regulatory	Collation and Publication of Fraud Transparency Data	Complete – Published May
Statutory / Regulatory	RIPA / IPA - Annual Report to Members / Advisory / Inspection SPoC	Annual updates completed July. Inspection complete, next inspection 2026
Strategy : Detection	Housing Waiting List review	Emergency Band 58 applications reviewed / 8 discrepancies referred / 4 downgraded Gold Band 110 applications reviewed / 24 discrepancies referred / results pending Silver Band 594 applications reviewed / 212 discrepancies referred / results pending
Strategy : Detection	National Fraud Initiative Match Reviews - Revenues / Benefits / Housing	2021/2022 - 480 CTAX matches reviewed / 51 anomalies referred / results pending 2022/2023 - 671 matches received / 63 reviewed

Area of Work	Task	Detail
Strategy : Detection	Procurement Proactive Fraud Drive - Small Supplier Payment Review	Commenced
Strategy : Detection	Business Rates Review Self Catering Accommodation - Assurance and Enforcement Activities	Pending guidance / regulations
Strategy : Detection	HBMS Referrals - triage and recommendations	Completed monthly
Strategy : Detection	Business Grants - Assurance and Enforcement Activities	Debt recovery and transfer
Strategy : Detection	Council Tax Reduction Scheme Proactive Fraud Drive	Amnesty to be discussed
Strategy : Detection	Aged Debt Review	Project complete – chase letter introduced
Strategy : Detection	Business Rates Proactive Fraud Drive - Small Business Rates Relief	Commenced
Strategy : Prevention	Development of Right to Buy Debt Recovery Process	
Strategy : Prevention	Training Members / Staff - Fraud Awareness / RIPA & IPA / Criminal Enforcment CPIA, PACE, Disclosure Training, Money Laundering	
Strategy : Prevention	Fraud Awareness - Procurement Activities	
Strategy : Prevention	MAAF Support / Work Streams	Staff awareness session 11 July 2023

RIPA = Regulation of Investigatory Powers Act 2000

IPA = Investigatory Powers Act 2016

CPIA = Criminal Procedure and Investigations Act 1996

PACE = Police and Criminal Evidence Act 1984

TEWKESBURY BOROUGH COUNCIL

Report to:	Audit and Governance Committee
Date of Meeting:	22 November 2023
Subject:	Corporate Risk Register
Report of:	Head of Service: Audit and Governance
Head of Service/Director:	Director: Corporate Resources
Lead Member:	Lead Member for Corporate Governance
Number of Appendices:	One

Executive Summary:

The Council has a risk management framework and this is set out in the Council's 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.

Financial Implications:

None arising directly from this report.

Legal Implications:

None arising directly from this report.

Environmental and Sustainability Implications:

None arising directly from this report.

Resource Implications (including impact on equalities):

None arising directly from this report.

Safeguarding Implications:

None arising directly from this report.

Impact on the Customer:

None arising directly from this report other than to give assurance to stakeholders that risks are being effectively managed.

1.0 INTRODUCTION

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 supports 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?

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.

3.0 KEY UPDATES ON THE REGISTER

3.1 Summarised below are key updates arising since the register was last presented at Committee on 27 September 2023:

Risk identified	Key update
Ref 1 – Financial sustainability	The current risk score has been re-evaluated in light of the £3m Medium Term Financial Strategy (MTFS) reserves which gives the Council some protection from funding reductions and funding reform. Whilst there remain significant financial challenges in the medium term, in the short term there is confidence that a balanced budget will continue to be delivered.
Ref 9 – Carbon neutrality	The approval of a motion to support a boroughwide and ecological emergency, followed by the approval of additional resources to tackle the emergency has shown the Council's leadership and determination to do what it can to tackle climate change. In addition, the replacement heating project and the decision to acquire a new vehicle fleet powered by electricity or hydrated vegetable oil will greatly reduce the Council's own emissions. An updated action plan was agreed by Executive Committee in September. As a result of these actions, the current risk score has been slightly downgraded, although the challenge to deliver all ambitions remains significant.
Ref 11 – Migration of people	The asylum seeker hotel in the borough is due to close on 11 December. There is a risk that, due to the length of time that some asylum seekers have been in the accommodation, they will fall into the category that the government class as legacy cases that the Prime Minister has committed to them receiving decision by 31 December. This may result in large numbers of refugees (50+) with the ability to claim housing rights.
Ref 14 – Defra consultation	This risk can be closed as the government has confirmed that it will not impose significant changes to the way that waste collection authorities collect their recycling.

4.0 CONSULTATION

4.1 None

5.0 ASSOCIATED RISKS

5.1 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.

6.0 MONITORING

6.1 The risk register is presented at Leadership Team on a regular basis and further reviewed by the Corporate Governance Group.

7.0 RELEVANT COUNCIL PLAN PRIORITIES/COUNCIL POLICIES/STRATEGIES

7.1 A number of the risks relate directly to priorities within the Council Plan and others, such as governance related risks underly the delivery of those priorities.

Background Papers: Previous update presented at Audit and Governance Committee on 27 September 2023.

Contact Officer: Director: Corporate Resources
01684 272002 graeme.simpson@tewkesbury.gov.uk

Appendices: Appendix 1 – Corporate Risk Register

Appendix 1 - Tewkesbury Borough Council: Corporate Risk Register (updated November 2023)

Code	Risk score	Risk Management view	Direction of travel key:
Red	16 – 25	Must be managed down to reduce risk scores in the next year	↑ risk level has increased since the last update.
Amber	5 – 15	Seek to improve the risk score in the medium term	↔ risk level is on par with the level with the last update.
Green	1-4	Tolerate and monitor	↓ risk level is showing improvement since the last update reported to Audit and Governance Committee.

Risk ref	Corporate risk identified	Impact assessment / comment	Impact Score (1-5)	Likelihood Score (1-5)	Gross risk score	Mitigating Controls	Current risk score	Risk Owner	Identified risk mgt action points	Target risk score	Direction of risk
1 28	Financial sustainability of the council.	<ul style="list-style-type: none"> Uncertainty in financial planning due to lack of clarity from central govt Restricted growth Potential S114 notice and govt intervention Reputational impact – internal and external Legal and regulatory- unable to fulfil obligations as a council. 	5	5	25	<p>Expansion of business base within the Borough.</p> <p>Transformation programme.</p> <p>Development of other funding and income streams.</p> <p>Annual MTFS.</p> <p>MTFS reserve and General Fund balance.</p>	25 20	Executive Director: Resources	<p>Further development of alternative income streams and deficit reduction programme</p> <p>Due date: Continuous exercise given the medium-term financial outlook.</p> <p>Government clarification on future of local government finance including:</p> <p>Due date: Unknown.</p> <p>Star Chamber programme of service review</p> <p>Due date: ongoing</p>	9	↓
<p>Comments:</p> <p>There will be no clarity or certainty on the approach to funding local government until after the General Election. Even then, the national economic outlook does not look positive which, given commitments to other parts of the public sector, could mean further cuts to funding for local government. It is likely that the next two financial years will see a rollover of current funding streams although the value of this is currently unknown. The current risk score has been re-evaluated in light of the £3m MTFS reserves which gives the council some protection from funding reductions and funding reform.</p>											

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2 69	Cyber-security attack	<ul style="list-style-type: none"> Loss of systems and significant downtime. Inability to deliver services. Financial recovery cost. Reputational impact Potential loss of data. Financial penalties 	5	5	25	Patch management. Annual penetration testing. Cyber awareness training- PSN compliance. Firewall management. Cyber insurance. Dedicated cyber posts within ICT Team.	12	Associate Director: IT and Cyber	Finalise and test cyber response plan. Due date: Initial IT response plan drafted and to be finalised shortly. Wider, corporate plan needs to be developed in 2024. Implement network segmentation. Due date: Summer 2024 Penetration testing: Due date: January 2024 Achieve cyber essentials accreditation. Due date: Post response to penetration testing & network segmentation. Renewed phishing awareness. Due Date: February 2024	9	↔

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					16		12			9	
<p>Comments:</p> <p>Vulnerability management system is now fully operational and is allowing for swifter identification and management of required remediation work. New segmentation of the network is underway and initial pilot has been successful. Phishing exercises have taken place and this has identified where additional training is needed.</p>											
3	Inadequate business continuity planning	<ul style="list-style-type: none"> ICT downtime Major staff absence Property access Supply chain failure 	4	4	16	Individual service continuity plans. Corporate plan. ICT disaster recovery.	12	Director: Corporate Resources	Finalise and test draft plan. Due date: February 2024	9	↔
<p>Comments: A review of individual service plans, supported by the Civil Protection Team is completed. These plans will now help form the ICT BCP by identifying service areas priority systems. Following this a review of the corporate business continuity plan will be finalised and tested.</p>											
4	Non-compliance with General Data Protection Requirement (GDPR).	<ul style="list-style-type: none"> Reputational – adverse publicity and internal impact on service and individuals 	4	4	16	Data Protection Policy Governance structure in place Breach reporting framework.	12	Director: Corporate Resources	Rollout of e-learning module Due date: January 2024 (followed by annual refreshers) Implementation of GDPR action plan.	9	↔

Appendix 1 - Tewkesbury Borough Council: Corporate Risk Register (updated November 2023)

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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	Current risk score	Risk Owner	Identified risk mgt action points	Target risk score	Direction of risk
131		<ul style="list-style-type: none"> Financial – potential fines from ICO or compensation claim from individuals Resource – time consuming to report, investigate and mitigate data breaches Staff morale – in case of data breaches, potential disciplinary action 				Staff awareness training. GDPR action plan. Dedicated Information Governance Officer			Due date: Ongoing		
Comments: A new Information Governance Officer (IGO) started on 18 September following the promotion of the previous postholder to Head of Audit and Governance role. The key role of the IGO will be to review and proactively take forward the GDPR action plan of which there are a couple of significant projects, particularly around data retention. The updated Data Protection Policy was approved by Executive Committee in June 2023.											

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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	Current risk score	Risk Owner	Identified risk mgt action points	Target risk score	Direction of risk
5	Use of Swindon Road depot.	<ul style="list-style-type: none"> Business operation- not having a depot could result in issues with the waste and recycling operation. Legislation- none compliance with government legislation to collect waste. Reputational damage from residents. 	5	2	10	Lease agreement in place.	8 5	Director: Communities	<p>Elements of the lease arrangement of the depot have been reviewed and changes made to formalise the arrangements with Cheltenham BC. Due date: Complete</p> <p>Consider where a temporary depot could operate from in an emergency. Due date: January 2024</p>	5	↓
<p>Comments: A report is scheduled for Executive Committee in November around the project plan and principles for this piece of work. The risk remains low despite the expected Executive report being delayed.</p>											
6	Failure to maintain council assets and ensure ongoing tenancies	<ul style="list-style-type: none"> Loss of income Impact on revenue budget Scrutiny of commercial decision making 	5	4	20	<p>Recent refurbishment of service-related property.</p> <p>Commercial investment reserve including annual contribution.</p>	10	Director: Corporate Resources	<p>Establishment of long-term asset maintenance programme, including allocation of required funding. Due date: February 2024</p>	5	↔

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33		<ul style="list-style-type: none"> Resource to resolve issue 				Trained and experienced staff. Appointment of external investment support. Dedicated property team.					
<p>Comments: The council has a significant property portfolio encompassing operational and investment assets. For example, the total commercial portfolio is £60m producing an annual gross income of £3.7m. The current service and commercial portfolio are in a good state of repair with minor works ongoing. The new heating system within the Public Services Centre has commenced with good progress to date.</p>											
7	Garden Town status	<ul style="list-style-type: none"> Reputation - Confidence from Government of TBC ability to deliver programme Financial (loss of NHB from assumed delivery of homes). Reduced delivery of homes and jobs 	5	5	25	Enhanced governance arrangements introduced (gateway review recommendations)	20	Assoc Director – Garden Towns	Delivery of gateway review recommendations. Due date: March 2024 (short term recs) eg development of charter, engagement programme, embed governance framework etc	9	↔

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34		<p>required for community</p> <ul style="list-style-type: none"> Meeting the longer-term housing need. 							<p>HE bid for project resource.</p> <p>Due date: December 2024</p>		
<p>Comments: Since the gateway review of the programme, the outputs and recommendations were presented to the Council and approved on 26 September 2023. The focus now is on detailed engagement, the set-up of the new governance structure – as approved at Council - and generation of a charter and detailed delivery plan.</p>											
8	Non-delivery of the Ashchurch bridge project.	<p>The project under HIF funding had a time limit of March 2024 for complete funding draw-down. This however was not extendable and further HIF funding support has been withdrawn.</p> <p>As the infrastructure is required to un-lock the wider development based upon developer funding, work continues to support.</p>	5	3	15	<p>Re-submission of the planning application most likely as part of the wider development application – by the developers.</p> <p>Some work continues completing the deed of termination and agreeing licence/access arrangements with the relevant landowners and Network Rail.</p>	12	Associate Director-Garden Towns	<p>Discussions continue with the developers in the northern area on how a masterplan (and subsequent planning application) would detail the bridge. Due date: March 2024</p> <p>To ensure a level of certainty, land and access agreements are being discussed with the relevant land-owners. Due date: on-going</p>	8	↔

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<p>Comments: Based upon the withdrawal of the HIF funding opportunity, finance is now based upon developers. As critical un-locking infrastructure, work continues to support the project with flow-down of any termination agreements as well as ensuring certainty of eventual delivery including land agreement and Network Rail approvals.</p>											
935	Failure to deliver carbon neutrality ambition.	<ul style="list-style-type: none"> Reputation- council have committed to a climate change motion Financial resource Potential re-alignment of resources Need to influence wider community 	4	5	20	<p>Appointment of countywide coordinator.</p> <p>Approval of action plan for Council carbon neutrality.</p> <p>Delivery of a new solar car parking canopy.</p> <p>2 x dedicated Carbon Reduction Officer.</p> <p>Allocation of £100,000 reserve to support small scale activities.</p>	16 15	Executive Director: Resources	<p>Identification of specific actions to support wider carbon neutrality of whole council and the Borough. Due date: September 2024</p> <p>Allocation of funding to support specific activities, both on an on-going and one-off basis. Due date: Additional resources allocated in September 2023 but further resources likely to be required to deliver actions.</p>	4	↓

Appendix 1 - Tewkesbury Borough Council: Corporate Risk Register (updated November 2023)

Code	Risk score	Risk Management view	Direction of travel key:
Red	16 – 25	Must be managed down to reduce risk scores in the next year	↑ risk level has increased since the last update.
Amber	5 – 15	Seek to improve the risk score in the medium term	↔ risk level is on par with the level with the last update.
Green	1-4	Tolerate and monitor	↓ risk level is showing improvement since the last update reported to Audit and Governance Committee.

Risk ref	Corporate risk identified	Impact assessment / comment	Impact Score (1-5)	Likelihood Score (1-5)	Gross risk score	Mitigating Controls	Current risk score	Risk Owner	Identified risk mgt action points	Target risk score	Direction of risk
36						Rollout of carbon literacy training. Green champions			Source external grant funding opportunities. Due date: Ongoing Collaborative working with partners to maximise efficiency and reduce cost. Due date: ongoing through Climate Leadership Gloucestershire.		
<p>Comments: The approval of a motion to support a Borough wide and ecological emergency, followed by the approval of additional resources to tackle the emergency has shown the Council's leadership and determination to do what it can to tackle climate change. In addition, the replacement heating project and the decision to acquire a new vehicle fleet powered by electricity or hydrated vegetable oil will greatly reduce the council's own emissions. An updated action plan was agreed by Executive Committee in September. As a result of these actions, the current risk score has been downgraded although the challenge to deliver all ambitions remains significant.</p>											
10	Additional demand placed upon the council through	<ul style="list-style-type: none"> Potential increase in homelessness cases. 	4	5	20	<ul style="list-style-type: none"> Re-instantiate the Financial Inclusion Partnership. 	20	Director: Community Services	Monitor the impact and consider what further actions can be taken	10	↔

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37	cost-of-living support.	<ul style="list-style-type: none"> Increase in benefit related cases eg council tax reduction applications/DHP etc Reduced council tax and business rate collection rates Increased business enquiries to growth hub Inflationary increases on council supplies and services additional resource to deliver govt schemes eg energy rebate/food vouchers/warm places 				<ul style="list-style-type: none"> Dedicated Discretionary Housing Payments Officer. Re-target balance of £98k council tax hardship grant. additional external funding eg £55k to support warm places. Introduction of multi service cell to harness a cohesive response. New version of the household support grant being devised. 			working closely with other partners. Due date: ongoing		
<p>Comment: A number of support schemes are in place and these are kept under constant review. This risk will continue to be under review.</p>											

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11 38	Sustained increase in migration and movement of people	<ul style="list-style-type: none"> Reputation - increased demand on services leading to service deterioration. Increased demand in the Voluntary and Community Sector. Increased financial pressure on budgets. 	5	4	20	<ul style="list-style-type: none"> member of the countywide strategic migration partnership. Lobby MPs / Government to increase funding and support for all migration schemes. Continued engagement with the South West Migration Partnership to stay informed on the Afghan dispersal. Development of contingency plans for large numbers of homeless applications over the winter when 	46 20	Director: Community Services	Monitor the impact and consider what further actions can be taken working closely with other partners. Due date: ongoing	10	↑

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69						<p>pressures are already significant.</p> <ul style="list-style-type: none"> A number (12) properties have been earmarked for Afghan / Ukrainian families funded by DLUHC / partners. 					
<p>Comments: The asylum seeker hotel that we have in the borough is due to close on 11 December. There is a risk that due to the length of time that some asylum seekers have been in the accommodation they will fall into the category that the government class as legacy cases that the Prime Minister has committed to them receiving decision by 31 December. This may result in large numbers of refugees (50+) with the ability to claim housing rights.</p>											
12	Delays in progressing the Strategic and Local Plan (ex-JCS)	<ul style="list-style-type: none"> lack of up to date strategic policies - inappropriate development. Insufficient strategic site allocations to deliver housing and land for employment. Reputational damage – financial. 	5	3	15	<ul style="list-style-type: none"> Appointed a new Senior Responsible Owner (SRO). Evidence base tracker was created in July 2022. New joint partnership arrangement and governance structure. 	15	Associate Director: Planning	<p>Public consultation on 'broad issues and options' Due date: February 2024</p> <p>Delivery of draft SLP for consultation. Due date: March 2025</p> <p>Publication of draft SLP Due date: March 2026</p>	10	↔

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						<ul style="list-style-type: none"> Detailed work programme has been developed. 			Submission to Secretary of State for independent examination. Date: April 2026		
<p>Comments: Still no finalisation of Government planning reforms. At present agreed timeline could only be delivered if either these reforms were not implemented or if the Government adopted more flexible transitional arrangements either allowing the JSP to progress under the current system or to transition to the new system. Significant progress has been made since the last update with new LDS and resources to deliver the Plan agreed. The Issues and Options consultation is tracking towards the respective councils for approval but will not formally commence until just before Christmas.</p>											
13	Non-delivery of the Development Management review.	<ul style="list-style-type: none"> Reputational damage Failure to meet the national thresholds for 'major' and 'non-major' planning applications or quality metric on % of overturned appeals – govt intervention. Significant resource invested in the project. 	4	3	12	<ul style="list-style-type: none"> Approved project plan with dedicated workstreams Internal programme board chaired by Chief Executive and Lead Member representation £450K DLUHC grant funding New Executive Director and Associate Director. 	9	Associate Director: Planning	Delivery of year three plan. Due date: completion end of 2023/24 Support service review. Due date: Spring 2024 Deliver new ways of working through Business Transformation, including expenditure of the DLUHC funding. Due date: end of 2024/25	4	↔

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4		<ul style="list-style-type: none"> Staff morale and staff retention 							£100k bid was submitted for the Government launched Skills and Capacity Backlog Fund. Due date: Expected decision was Oct 23 but not yet received.		
<p>Comments: New Associate Director now started and overseeing the DM review. On 11 September the council submitted a bid to the Government skills and capacity backlog fund to help continue the work being carried out, no confirmation of the success of this bid or otherwise has yet been received.</p>											
14	Outcome of the DEFRA waste service consultation	<ul style="list-style-type: none"> Potential service delivery re-design Additional financial cost Customer disruption 	5	4	20	There is little that can be done at this stage to mitigate this risk. Nearer the time there may be an opportunity to undertake an assessment of the service to demonstrate that it is technically, environmentally and economically practical to continue with the current service.	20	Director: Communities	<p>Await the outcome of the government's consultation. Due date: completed.</p> <p>Continue to send messages to government that waste collection should be a local decision.</p>	2	↓

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<p>Comments: This risk can be closed as the Government have confirmed that they will not impose significant changes to the way that waste collection authorities collect their recycling.</p>											

TEWKESBURY BOROUGH COUNCIL

Report to:	Audit and Governance Committee
Date of Meeting:	22 November 2023
Subject:	Internal Audit Monitoring Report
Report of:	Head of Service: Audit and Governance
Head of Service/Director:	Director: Corporate Resources (Chief Audit Executive)
Lead Member:	Lead Member Corporate Governance
Number of Appendices:	2

Executive Summary:

The monitoring report provides the Audit and Governance Committee with an overview of the internal audit work completed in the period. This includes a level of assurance as to how well the internal control environment is managed for each audit assignment undertaken.

Recommendation:

To CONSIDER the audit work completed and the assurance given on the adequacy of internal controls operating in the systems audited.

Financial Implications:

None arising directly from this report.

Legal Implications:

By monitoring the implementation of their recommendations, Internal Audit assists the Council to minimise risk areas and thereby reduce the prospects of legal challenge.

Environmental and Sustainability Implications:

None arising directly from this report.

Resource Implications (including impact on equalities):

None arising directly from this report.

Safeguarding Implications:

None arising directly from this report.

Impact on the Customer:

None arising directly from this report other than providing interested residents with assurance as to the adequacy of the Council's internal control, risk and governance environment.

1.0 INTRODUCTION

1.1 It is a requirement of the Public Sector Internal Audit Standards (PSIAS) that the Chief Audit Executive (Director of Corporate Resources) reports formally to the 'board' (Audit and Governance Committee) on the work of Internal Audit. The monitoring report provides the Audit and Governance Committee with an overview of the work completed by Internal Audit. This includes a level of assurance as to how well the internal control environment is managed for each audit assignment undertaken. Attached at Appendix 1 is the work completed in the period.

2.0 COMPLETED AUDIT ASSIGNMENTS FOR THE PERIOD

2.1 When reporting, a 'split' opinion is given. This means an individual opinion is given for each risk category identified. This approach enables Internal Audit to identify to management specific areas of control that are operating well and those that are not. Assurance opinions are categorised as 'substantial, reasonable, limited or no assurance'. The audit opinions can be found in Appendix 1.

2.2 Overall, from the individual opinions given, the conclusion is very positive. All opinions given during the period conclude a substantial level of control, with no recommendations made. This concludes that, for the assignment completed, there are no significant areas of concern.

2.3 With regards to work in progress, audits in relation to Section 106 agreements, budgetary control and the new heating system at the Public Services Centre are underway. The conclusion of this work will be presented to Committee in March 2024.

3.0 FOLLOW-UP OF INTERNAL AUDIT RECOMMENDATIONS

3.1 All audit recommendations that were due to be followed-up in the period have been followed-up. This provides the Committee with an overview of the breadth of work undertaken and allows Members to monitor the implementation of the audit recommendations. The list of these recommendations and their status can be found in Appendix 2. Of the four recommendations followed up during the period, three have been implemented and one partially implemented.

4.0 CONSULTATION

4.1 All managers are consulted prior to the commencement of the audit to agree the scope and each manager has the opportunity to comment on the draft report and complete a client survey at the end of the audit. The status of audit recommendations is reported on a regular basis to Leadership Team.

5.0 ASSOCIATED RISKS

5.1 If the CAE does not report functionally to the board then this does not comply with PSIAS. If there are delays in response to the acceptance or implementation of internal audit recommendations, this potentially increases the risk of fraud, error, inefficiency or areas of non-compliance within the systems audited.

6.0 MONITORING

6.1 An internal audit monitoring report of work undertaken during the period is presented at each Audit and Governance Committee.

7.0 RELEVANT COUNCIL PLAN PRIORITIES/COUNCIL POLICIES/STRATEGIES

7.1 The work of internal audit supports the internal control, risk mitigation and governance of council plan priorities.

Background Papers: Internal Audit Six Monthly Plan (April-September 2023) – approved by Audit and Governance Committee on 23 March 2023

Contact Officer: Chief Audit Executive (Director Corporate Resources)
01684 272002 Graeme.simpson@teWKesbury.gov.uk

Appendices: Appendix 1 – Audit opinions
Appendix 2 – Audit recommendations followed-up in the period

Audits

Audit: Commercial Property Portfolio 2023/24

Introduction:

The council's commercial property portfolio consists of nine properties, with the value of the portfolio totalling £59.5m and generating a return of £3.4m (5.7%) to support the council's base budget. The creation of the portfolio was well governed with Member engagement and approval.

The audit scope included the management of the properties by the Asset Management team, ensuring the correct lease charges have been raised and key terms and conditions of lease arrangements are adhered to.

Risk identified:	Level of Control:	Overall opinion:	Recommendations:
<p>Operational</p> <p>OP1: Appropriate governance arrangements are not in place to ensure regular and satisfactory oversight of the commercial property service, leading to the opportunity to identify issues and take timely action, being minimised.</p> <p>OP2: Properties may not be insured, leading to loss or damage to a Council held asset.</p>	<p>Substantial</p>	<p>Assurance was obtained during the audit that the governance arrangements in respect of the council's commercial property portfolio are sound. The audit found the portfolio to be administered by experienced staff and, in addition to this, this is supported by independent advice which is sought as appropriate. For example, the council receives a quarterly review of its properties from independent experts, the reports for which were evidenced during the audit.</p> <p>All commercial properties are let on long leases, of between 5 and 21 years, which offers stability to the Council in terms of both the receipt of rental income and the appreciation of capital values over the long term. There were no voids in the portfolio at the time of the audit and this has been the case since August 2022.</p> <p>Performance in respect of the commercial properties is reported formally to Overview and Scrutiny Committee and the Executive Committee through quarterly budget monitoring. The Lead Member is also provided with regular updates on commercial properties during portfolio briefings.</p> <p>The audit established that roles and responsibilities are clear, and that the work undertaken by the Asset Management team is largely led by the terms of the leases. Audit testing confirmed that these terms, such as payment of rent and service charges etc, are all appropriately recorded and monitored.</p> <p>The audit also reviewed the insurance arrangements in place. This was found to be a blanket policy covering all properties and is considered to be suitable in order to mitigate the risk of tenants taking out and then cancelling a policy, potentially leaving a property uninsured. Assurance was obtained that the insurance cover in place is sufficient and is supported by independent valuations.</p>	<p>None required.</p>

<p>Economic and Financial</p> <p>E1: Tenancy agreements may not be in place and may:</p> <ul style="list-style-type: none"> • Not be signed by all parties. • Not contain key information. • Lead to rental income being incorrectly charged. • Not be reviewed prior to expiry. • Lead to key terms not being adhered to. • Not be registered with the Land Registry. 	Substantial	<p>The leases themselves were found to include the expected key terms such as tenancy and rent review dates, rent amount, date and frequency, any applicable service charges and break clauses etc. For each property, these terms were found to be adhered to and accurately reflected on a master spreadsheet, which is used by the Asset Management team to enable effective monitoring.</p> <p>In respect of the rental values specified in the leases, audit testing confirmed that in all cases the correct amounts have been charged and that rental income has been received in a timely manner.</p> <p>The audit established that, in accordance with the leases, service charges are payable for 2 out of the 9 properties. This is due to only 2 of the properties having shared spaces, for which a service charge is applicable. These charges can vary year on year and therefore a budget is agreed annually. An annual reconciliation also takes place to identify any under or overpayments that a tenant may have paid. These were found to be independently verified each year by external accountants and agreed to the values shown on the general ledger, providing assurance that the correct amounts have been received.</p> <p>In relation to property inspections, the audit confirmed that these have now been undertaken in accordance with the lease terms and inspection reports are now being completed. It is acknowledged that inspections did not take place during the Covid pandemic which is considered reasonable. Some more recent inspections are also slightly later than scheduled, due to the Asset Management Team Leader covering additional duties. We are satisfied however that inspections have been undertaken within the resources available and that the frequency is still sufficient for the council to confirm that the property is being maintained to an agreed and acceptable level. A financial reserve is in place to support the maintenance of the properties, however to date no significant issues have arose as result of these inspections.</p> <p>Leases are required to be registered with the Land Registry if they are granted for a period of more than 7 years and is the case for both sub-leases and head-leases. It is the responsibility of the tenant to register the lease. Given that the council's property portfolio are all subject to long leases, documentation was reviewed during the audit which verified that in all cases, there is evidence that the lease has been registered with the Land Registry.</p>	None required.

Contracts Register- corporate improvement.

Summary

Corporate improvement work is ongoing in relation to reviewing and updating the council's contracts register. A software called 'Intend' is used to procure, record and publish contracts with a value over £10,000. Internal Audit are assisting with ensuring that the information published on the council's website in respect of contracts is accurate and up to date.

This work has highlighted that further work is required in order to fully meet the requirements of the Transparency Code 2015. As well as publishing contracts that exceed £10,000, the Code places a requirement on the council to publish contracts with a value between £5,000 and £10,000. However, due to the limits within the council's procurement rules, obtaining three quotes is sufficient to enter into a contract at this value. As a result, these do not need to be processed through the Intend system and therefore are not currently published. To address this issue, a process has been identified to record this information moving forward and further work will be required to capture all existing contracts within this price range. The Head of Audit and Governance will raise this with the Corporate Governance Group who will oversee the implementation of this work and compliance with the Transparency Code.

As a result of this work the updated contracts register will be used by the Information Governance and Security Board to consider contracts coming up for renewal and ensure they align with the direction of travel of the council's ICT and digital strategies, meet necessary technical and data protection requirements and can be adequately resourced including ongoing support and maintenance.

Recommendations Rating

Priority:		Definition:
1	High	A fundamental weakness in the system that puts the Authority at risk. This might include non-compliance with legislation or council policy, or may result in major risk of loss or damage to council assets, information or reputation. Requires action as a matter of urgency; to be addressed within a 3-6 month timeframe wherever possible or within an extended time frame as agreed with Internal Audit if the recommendation requires extensive resources or time.
2	Medium	Observations refer mainly to issues that have an important effect on the system of internal control but do not require immediate action. Legislation or policy are unlikely to be breached as a consequence of these issues, although could cause limited loss of assets, information or adverse publicity or embarrassment. Internal audit suggest improvement to system design to minimise risk and/or improve efficiency of service. To be resolved within a 6-9 month timescale.
3	Low	Observations refer to issues that would if corrected, improve internal control in general and ensure good practice, but are not vital to the overall system of internal control. A desirable improvement to the system, to be introduced within a 9-12 month period.





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Level of control

Level of control:	Definition:	Guidance:
Substantial	Substantial assurance- A sound system of governance, risk management and control exists, with internal controls operating effectively and being consistently applied to support the achievement of objectives in the area audited.	No audit recommendations or no more than 3 low priority (3) recommendations.
Reasonable	Reasonable assurance- There is generally sound system of governance, risk management and control in place. Some issues, non-compliance or scope for improvement were identified which may put at risk the achievement of objectives in the area audited.	No more than 2 medium priority (2) recommendations, possibly with some low (3) recommendations.

Limited	Limited assurance- Significant gaps, weaknesses or non-compliance were identified. Improvement is required to the system of governance, risk management and control to effectively manage risks to the achievement of objectives in the area audited.	Between 1 and 3 high priority (1) and possibly several other priority recommendations OR 3 or more medium (2) recommendations.
No Assurance	No Assurance- Immediate action is required to address fundamental gaps, weaknesses or non-compliance identified. The system of governance, risk management and control is inadequate to effectively manage risks to the achievement of objectives in the area audited.	4 or more Priority 1s OR 6 or more medium priority (2) recommendations.

Outstanding Audit Recommendations

-  Recommendation reviewed and found not implemented
-  Recommendation reviewed and found to be partially implemented
-  Recommendation reviewed and found to be implemented
-  Recommendation reviewed and found to be mitigated

Communities

Service Area	Responsible Officer	Audit Recommendation	Priority	Implementation Date	Follow up due	Findings
Environmental Health 51	Director of Communities in conjunction with Director of Corporate Resources and Out of Hours Officers	<p>Emergency Planning Audit 2019-20 Documentation relating to the council's emergency planning arrangements should be reviewed as follows:</p> <ul style="list-style-type: none"> The emergency co-ordination room set-up procedure should be documented 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 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 The emergency plan should be published on the intranet (excluding personal contact details) 	Medium	January 2020 April 2022 September 2023 January 2024	23-24 q3	<p>Partially Implemented</p> <p>The council's Emergency Response Guide (ERG) is now available on the intranet and Resilience Direct (an online private network used to share and access information in the event of an emergency). It is acknowledged that the ERG is currently in the process of being reviewed and verbal assurance was obtained that an updated version of the guide would be published once finalised.</p> <p>Rest centre plans are up to date and are also now uploaded to Resilience Direct, although a further review of this site is still needed to remove any out-of-date documents.</p> <p>Confirmation was obtained that prior to each Emergency Planning Team Leader meeting, Team Leaders review the RAG status of their team and provide commentary to support this.</p>

						The emergency co-ordination room set-up procedure is yet to be documented and a new implementation date of January 2024 has been agreed.
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Corporate Resources

Service Area	Responsible Officer	Audit Recommendation	Priority	Implementation Date	Follow up due	Findings
52	Head of Audit and Governance in conjunction with the Corporate Services Officer	<p>Complaints follow up 2022-23</p> <p>Consideration could be given to amending the Complaints system to:</p> <ul style="list-style-type: none"> prompt staff to meet all five criteria required by the Complaints Policy allow multiple selections to be made in the 'remedy' drop down menu <p>and supported with:</p> <ul style="list-style-type: none"> refresher training for staff who are responsible for responding to complaints 	Medium	August 2023	23-24 q3	<p>Implemented</p> <p>The complaints system now allows the investigating officer to make multiple selections in the 'remedy' drop down menu.</p> <p>Complaints training took place on 20 and 21 June 2023.</p> <p>The Local Government and Social Care Ombudsman (LGSCO) is due to introduce a new Complaint Handling Code with effect from April 2024. This is likely to see a number of changes to the complaints process and will involve a review of the council's current complaints system. Therefore, the action point to prompt staff to meet all criteria required by the complaints policy will be picked up as part of this review, as it is likely that this criteria may change as a result of the new Code. Further training for staff will also take place as part of this process.</p>

<p>Audit and Governance</p>	<p>Head of Audit and Governance</p>	<p>Gifts and Hospitality 2023-24 Arrangements should be made to inform the public that the register of Gifts, Hospitality and Sponsorship is available for inspection.</p>	<p>Low</p>	<p>August 2023</p>	<p>23-24 q3</p>	<p>Implemented The council's website now includes information to inform the public that the register of gifts and hospitality is available for inspection.</p>
<p>Audit and Governance</p>	<p>Head of Audit and Governance</p>	<p>Gifts and Hospitality 2023-24 Staff awareness around the gifts and hospitality procedures and requirements should be carried out.</p>	<p>Medium</p>	<p>September 2023</p>	<p>23-24 q3</p>	<p>Implemented An article reminding staff of their responsibilities in relation to declaring offers of gifts or hospitality has been written and will be published in November's edition of News4U. An annual governance and compliance declaration is also due to be sent to all staff in early 2024, this will also include the requirement to declare any gifts or hospitality and provide links to relevant documentation and guidance.</p>