

# TEWKESBURY BOROUGH COUNCIL

<b>Report to:</b>	Audit and Governance Committee
<b>Date of Meeting:</b>	15 September 2021
<b>Subject:</b>	Management Assurance Statement 2020/21
<b>Report of:</b>	Head of Corporate Services
<b>Corporate Lead:</b>	Borough Solicitor
<b>Lead Member:</b>	Lead Member for Corporate Governance
<b>Number of Appendices:</b>	6

## **Executive Summary:**

As part of the Council's response to the impact of COVID-19, the Internal Audit team was re-deployed to the business cell for the whole of 2020/21. This was to support the administration of business grants. As reported to the Audit and Governance Committee on 21 July 2021, due to all internal audit work being suspended for the year, no independent assurance could be given to the Committee on the adequacy of the Council's internal control environment. To mitigate this, it was agreed that a management assurance statement be presented. This would also provide assurance that, despite resources generally being directed to the Council's COVID-19 response, this did not detrimentally affect the internal control environment.

## **Recommendation:**

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

## **Reasons for Recommendation:**

The presentation of a management assurance statement was formally added to the Committee's work programme during the year.

## **Resource Implications:**

None arising directly from the report.

## **Legal Implications:**

None arising directly from the report.

## **Risk Management Implications:**

If the Council's internal control environment is not managed effectively then this can increase the risk of a financial, reputational and legislative nature.

**Performance Management Follow-up:**

The benefits of an annual management assurance statement will be considered by the Corporate Governance Group.

**Implications for Biodiversity:**

None

**1.0 INTRODUCTION**

1.1 As part of the Council's response to the impact of COVID-19, the Internal Audit team was re-deployed to the business cell for the whole of 2020/21. This was to support the administration of business grants. As reported to the Audit and Governance Committee on 21 July 2021, due to all internal audit work being suspended for the year, no independent assurance could be given to the Committee on the adequacy of the Council's internal control environment. To mitigate this, it was agreed that a management assurance statement be presented. This would also provide assurance that, despite resources generally being directed to the Council's COVID-19 response, this did not detrimentally affect the internal control environment. Attached at Appendices 1-6 are assurance statements for each service area.

**2.0 SERVICE ASSURANCE STATEMENTS**

2.1 The Corporate Governance Group concluded the best way to capture this information was through an individual statement completed by each Head of Service. The statement template was designed to capture the key elements of the Council's governance and internal control framework. The statements do not offer full assurance that everything was effective for 100% of the time but more that, generally, management arrangements have been satisfactory over the year. It is also recognised that the statements have not been independently assessed. The Corporate Governance Group has undertaken a review and concluded that they appear to fairly reflect the position.

**3.0 OVERALL CONCLUSION**

3.1 Whilst some of the questions may have been responded to with a 'partial' response, this should not be unexpected. The Council has a complex array of systems, processes and procedures and as acknowledged within the Annual Governance Statement (AGS) it would be unrealistic that these operate 100% effectively, 100% of the time. From the responses received, the overall conclusion is that, despite resources being deployed to the Council's COVID-19 response, a satisfactory system of internal control has been maintained. For the exceptions, such as the review of Licensing and the recovery of the internal audit function, these have been included as significant governance issues within the AGS.

**4.0 OTHER OPTIONS CONSIDERED**

4.1 None.

**5.0 CONSULTATION**

5.1 Corporate Governance Group and Corporate Management Team.

- 6.0 RELEVANT COUNCIL POLICIES/STRATEGIES**
- 6.1 Annual Governance Statement
- 7.0 RELEVANT GOVERNMENT POLICIES**
- 7.1 None.
- 8.0 RESOURCE IMPLICATIONS (Human/Property)**
- 8.1 None arising directly from this report.
- 9.0 SUSTAINABILITY IMPLICATIONS (Social/Community Safety/Cultural/ Economic/ Environment)**
- 9.1 None.
- 10.0 IMPACT UPON (Value For Money/Equalities/E-Government/Human Rights/Health And Safety)**
- 10.1 None.
- 11.0 RELATED DECISIONS AND ANY OTHER RELEVANT FACTS**
- 11.1 None.

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**Background Papers:** None

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**Appendices:** Appendix 1 – Community Services Management Assurance Statement  
Appendix 2 – Corporate Services Management Assurance Statement  
Appendix 3 – Democratic Services Management Assurance Statement  
Appendix 4 – Development Services Management Assurance Statement  
Appendix 5 – Finance and Asset Management Management Assurance Statement  
Appendix 6 – One Legal Management Assurance Statement