



TO COUNCILLOR:

G A Boulter
C S Gore
S Z Haq

P Joshi
J Kaufman
K J Loydall (Chair)

I K Ridley

I summon you to attend the following meeting for the transaction of the business in the agenda below.

Meeting: Audit Committee
Date & Time: Wednesday, 4 October 2023, 6.00 pm
Venue: Civic Suite 2, Brocks Hill Council Offices, Washbrook Lane, Oadby, Leicester, LE2 5JJ
Contact: Democratic Services
t: (0116) 257 2775
e: democratic.services@oadby-wigston.gov.uk

Yours faithfully

Council Offices
Oadby
27 September 2023

Anne E Court
Chief Executive



Meeting ID: 2549

ITEM NO.

AGENDA

PAGE NO'S

Live Stream of Meeting | Instructions

This meeting will be live streamed.

Press & Public Access:

YouTube Live Stream

A direct link to the live stream of the meeting's proceedings on the Council's YouTube Channel is below.

<https://civico.net/oadby-wigston/18038-Audit-Committee>

1. Apologies for Absence

To receive apologies for absence from Members to determine the quorum of the meeting in accordance with Rule 7 of Part 4 of the Constitution.



Postal Address: Brocks Hill Council Offices, Washbrook Lane, Oadby, Leicester, LE2 5JJ

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Telephone: (0116) 288 8961 **Email:** customer.services@oadby-wigston.gov.uk



oadby-wigston.gov.uk



OadbyWigstonBC



@Oadby_Wigston

2. **Appointment of Substitutes**

To appoint substitute Members in accordance with Rule 26 of Part 4 of the Constitution and the Substitution Procedure Rules.

3. **Declarations of Interest**

Members are reminded that any declaration of interest should be made having regard to the Members' Code of Conduct. In particular, Members must make clear the nature of the interest and whether it is 'pecuniary' or 'non-pecuniary'.

4. **Minutes of the Previous Meeting**

3 - 4

To read, confirm and approve the minutes of the previous meeting in accordance with Rule 19 of Part 4 of the Constitution.

5. **Action List Arising from the Previous Meeting**

To read, confirm and note the Action List arising from the previous meeting.

6. **Petitions and Deputations**

To receive any Petitions and, or, Deputations in accordance with Rule(s) 11 and 12 of Part 4 of the Constitution and the Petitions Procedure Rules respectively.

7. **External Auditors Update (Verbal)**

Verbal Update of the External Auditors

8. **Audit Committee Self Assessment Approach**

5 - 34

Report of the Interim Finance Manager

9. **Internal Audit Progress Update (October 2023)**

35 - 55

Report of the Head of Finance / Chief Finance Officer (S151)

10. **Revised Internal Audit Plan (2023/24) (October 2023)**

56 - 64

Report of the Head of Finance / Chief Finance Officer (S151)

11. **Strategic Risk Update (2023/24)**

65 - 74

Report of the Head of Finance / Chief Finance Officer (S151)

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**MINUTES OF THE MEETING OF THE AUDIT COMMITTEE HELD AT COUNCIL OFFICES,
BUSHLOE HOUSE, STATION ROAD, WIGSTON, LEICESTERSHIRE, LE18 2DR ON
TUESDAY, 4 JULY 2023 COMMENCING AT 6.00 PM**

PRESENT

K J Loydall Chair



Meeting ID: 2507

COUNCILLORS

G A Boulter
C S Gore
P Joshi
J Kaufman
I K Ridley

OFFICERS IN ATTENDANCE

B Bull Head of Finance / Deputy Section 151 Officer
A Hunt Democratic & Electoral Services Officer
S Khan Interim Strategic Director / Section 151 Officer
G Patterson External Auditor
M Watkins Head of Internal Audit

OTHERS IN ATTENDANCE

Ms R Deo CW Audit Services
G Patterson Grant Thornton UK LLP
M Watkins 360 Assurance

1. APOLOGIES FOR ABSENCE

An apology for absence was received from Councillor Mrs S Z Haq.

2. APPOINTMENT OF SUBSTITUTES

None.

3. DECLARATIONS OF INTEREST

None.

4. MINUTES OF THE PREVIOUS MEETING

By affirmation of the meeting, it was

UNANIMOUSLY RESOLVED THAT:

The minutes of the previous meeting held on 19 April 2023 be taken as read, confirmed and signed.

5. ACTION LIST ARISING FROM THE PREVIOUS MEETING

None.

6. PETITIONS AND DEPUTATIONS

None.

7. INTERNAL AUDIT ANNUAL REPORT & OPINION (2022/23)

The Committee gave consideration to the report and appendix (as set at pages 6 - 17 of the agenda reports pack) which provided the Committee with the Internal Auditors Annual Report and Opinion for 2022/23.

By affirmation of the meeting, it was

UNANIMOUSLY RESOLVED THAT:

The report included on the audit opinion and the adequacy and effectiveness of the Council's arrangements for governance, risk management and internal control (as set out at Appendix 1) be noted.

8. ANNUAL GOVERNANCE STATEMENT (2022/23)

The Committee gave consideration to the report and appendix (as set at pages 18 - 80 of the agenda reports pack) which asked the Committee to approve the draft Annual Governance Statement 2022/23.

It was moved by the Chair, seconded by Councillor G A Boulter and

UNANIMOUSLY RESOLVED THAT:

Members approve the Council's Annual Governance Statement for 2022/23.

9. STRATEGIC RISK UPDATE (2023/24)

The Committee gave consideration to the report and appendix (as set out on pages 81 - 90 of the agenda pack) which presented present the Strategic Risk Register to Committee for information.

By affirmation of the meeting, it was

UNANIMOUSLY RESOLVED THAT:

The report and Strategic Risk Register (as set out at Appendix 1) be considered.

THE MEETING CLOSED AT 7.15 pm

Agenda Item 8



Audit Committee	Wednesday, 04 October 2023	Matter for Information and Decision
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Report Title: **Audit Committee Self Assessment Approach**

Report Author(s): **Andrew Kidder (Interim Finance Manager)**

Purpose of Report:	To inform members of the 2022 publication of CIPFA's latest updated Position Statement on the purpose, model, core functions and membership of the audit committee.
Report Summary:	To advise Members of CIPFAs updated position statement on the purpose, model, core functions and membership of the audit committee and to offer practical guidance and self-assessment tools to inform a consideration of the effectiveness of the Audit Committee through the identification of best practice principles and training needs for members in fulfilling their roles.
Recommendation(s):	That the Committee: A. Notes the contents of the Report and Appendices; B. Establishes a 3-member working group from the Audit Committee to work with the Head of Finance to undertake a Self-Assessment and Training Needs Analysis.
Senior Leadership, Head of Service, Manager, Officer and Other Contact(s):	Sal Khan (Interim Strategic Director) (0116) 257 2690 sal.khan@oadby-wigston.gov.uk Bev Bull (Head of Finance / Interim Section 151 Officer) (0116) 257 2649 bev.bull@oadby-wigston.gov.uk Andrew Kidder (Interim Finance Manager) 0116 257 2694 andrew.kidder@oadby-wigston.gov.uk
Strategic Objectives:	Our Council (SO1)
Vision and Values:	"Our Borough - The Place To Be" (Vision) Resourceful & Resilient (V4)
Report Implications:-	
Legal:	There are no implications directly arising from this report.
Financial:	There are no implications directly arising from this report.
Corporate Risk Management:	Decreasing Financial Resources / Increasing Financial Pressures (CR1) Reputation Damage (CR4) Economy / Regeneration (CR9)

Equalities and Equalities Assessment (EA):	There are no implications directly arising from this report. EA not applicable
Human Rights:	There are no implications directly arising from this report.
Health and Safety:	There are no implications directly arising from this report.
Statutory Officers' Comments:-	
Head of Paid Service:	The report is satisfactory.
Chief Finance Officer:	The report is satisfactory.
Monitoring Officer:	The report is satisfactory.
Consultees:	Senior Leadership Team
Background Papers:	None.
Appendices:	<ol style="list-style-type: none"> 1. CIPFA's Position Statement: Audit Committees in Local Authorities and Police 2022 a Self- Assessment of Good Practice 2. Self-Assessment of Audit Committee Best Practice 3. Self-Assessment of Audit Committee Individual Training Needs

1. Introduction

- 1.1 In October 2022, the Chartered Institute of Public Finance & Accountancy (CIPFA) published an updated position Statement on Audit Committees in Local Authorities and Police 2022. This is attached at Appendix 1. This 2022 edition of the position statement replaces the 2018 edition.
- 1.2 The statement represents CIPFA's view on the audit committee practice and principles that local government bodies in the UK should adopt. It has been prepared in consultation with sector representatives. There is an expectation that all local government bodies should make their best efforts to adopt the principles, aiming for effective audit committee arrangements. This will enable local authorities to meet their statutory responsibilities for governance and internal control arrangements, financial management, financial reporting and internal audit.
- 1.3 The guidance continues to include a strong focus on the factors that support improvement, including knowledge and skills that Audit Committee members require and a focus on where the Audit Committee adds value. It also provides practical support in evaluating the existing committee and planning any improvements identified.

2. Overview of the Position Statement on Audit Committees in Local Authorities

- 2.1 The CIPFA position Statement on Audit Committees in Local Authorities covers:
- Purpose of the Audit Committee
 - Independence and effectiveness
 - Core Functions
 - Financial and governance reporting
 - Establishing appropriate and effective arrangements for audit and assurance
 - Audit Committee Membership
 - Impact
 - Training Needs

3. Self-Assessment

- 3.1 The supporting guidance recommends Audit Committees adopt a self-assessment evaluation approach in supporting an assessment against recommended practice to inform and support the Audit Committee. Appendix 2 to this report provides a template for a self-assessment which covers how effective the current Audit Committee is collectively and whether it follows best practice principles.
- 3.2 The supporting guidance also recommended that a training needs analysis of the Audit Committee (AC) is undertaken. Appendix 3 to this report provides the template for such a self-assessment to be completed.
- 3.3 It is recommended that a working group of three representatives from the Audit Committee is formed who will meet to undertake the self-assessment of the audit committee and the knowledge and skills assessment. This will be undertaken with the support of the Head of Finance (Interim Section 151 Officer).
- 3.4 The findings of the working group and self-assessment will be reported back to Audit Committee in January 2024. The outcomes will feed into an action plan for 2024 as well as identifying training needs for existing members.

CIPFA's Position Statement: Audit Committees in Local Authorities and Police 2022

Scope

This position statement includes all principal local authorities in the UK, corporate joint committees in Wales, the audit committees for PCCs and chief constables in England and Wales, PCCFRAs and the audit committees of fire and rescue authorities in England and Wales.

The statement sets out the purpose, model, core functions and membership of the audit committee. Where specific legislation exists (the Local Government & Elections (Wales) Act 2021 and the Cities and Local Government Devolution Act 2016), it should supplement the requirements of that legislation.

Status of the position statement

The statement represents CIPFA's view on the audit committee practice and principles that local government bodies in the UK should adopt. It has been prepared in consultation with sector representatives.

CIPFA expects that all local government bodies should make their best efforts to adopt the principles, aiming for effective audit committee arrangements. This will enable those bodies to meet their statutory responsibilities for governance and internal control arrangements, financial management, financial reporting and internal audit.

The 2022 edition of the position statement replaces the 2018 edition.

The Department for Levelling Up, Housing and Communities and the Home Office support this guidance.

CIPFA's Position Statement 2022: Audit committees in local authorities and police

Purpose of the audit committee

Audit committees are a key component of an authority's governance framework. Their purpose is to provide an independent and high-level focus on the adequacy of governance, risk and control arrangements. The committee's role in ensuring that there is sufficient assurance over governance risk and control gives greater confidence to all those charged with governance that those arrangements are effective.

In a local authority the full council is the body charged with governance. The audit committee may be delegated some governance responsibilities but will be accountable to full council. In policing, the police and crime commissioner (PCC) and chief constable are both corporations sole, and thus are the individuals charged with governance.

The committee has oversight of both internal and external audit together with the financial and governance reports, helping to ensure that there are adequate arrangements in place for both internal challenge and public accountability.

Independent and effective model

The audit committee should be established so that it is independent of executive decision making and able to provide objective oversight. It is an advisory committee that has sufficient importance in the authority so that its recommendations and opinions carry weight and have influence with the leadership team and those charged with governance.

The committee should:

- be directly accountable to the authority's governing body or the PCC and chief constable
- in local authorities, be independent of both the executive and the scrutiny functions
- in police bodies, be independent of the executive or operational responsibilities of the PCC or chief constable
- have rights of access to and constructive engagement with other committees/functions, for example scrutiny and service committees, corporate risk management boards and other strategic groups
- have rights to request reports and seek assurances from relevant officers
- be of an appropriate size to operate as a cadre of experienced, trained committee members. Large committees should be avoided.

The audit committees of the PCC and chief constable should follow the requirements set out in the Home Office Financial Management Code of Practice and be made up of co-opted independent members.

The audit committees of local authorities should include co-opted independent members in accordance with the appropriate legislation.

Where there is no legislative direction to include co-opted independent members, CIPFA recommends that each authority audit committee should include at least two co-opted independent members to provide appropriate technical expertise.

Core functions

The core functions of the audit committee are to provide oversight of a range of core governance and accountability arrangements, responses to the recommendations of assurance providers and helping to ensure robust arrangements are maintained.

The specific responsibilities include:

Maintenance of governance, risk and control arrangements

- Support a comprehensive understanding of governance across the organisation and among all those charged with governance, fulfilling the principles of good governance.
- Consider the effectiveness of the authority's risk management arrangements. It should understand the risk profile of the organisation and seek assurances that active arrangements are in place on risk-related issues, for both the body and its collaborative arrangements.
- Monitor the effectiveness of the system of internal control, including arrangements for financial management, ensuring value for money, supporting standards and ethics and managing the authority's exposure to the risks of fraud and corruption.

Financial and governance reporting

- Be satisfied that the authority's accountability statements, including the annual governance statement, properly reflect the risk environment, and any actions required to improve it, and demonstrate how governance supports the achievement of the authority's objectives.
- Support the maintenance of effective arrangements for financial reporting and review the statutory statements of account and any reports that accompany them.

Establishing appropriate and effective arrangements for audit and assurance

- Consider the arrangements in place to secure adequate assurance across the body's full range of operations and collaborations with other entities.
- In relation to the authority's internal audit functions:
 - oversee its independence, objectivity, performance and conformance to professional standards
 - support effective arrangements for internal audit
 - promote the effective use of internal audit within the assurance framework.

- Consider the opinion, reports and recommendations of external audit and inspection agencies and their implications for governance, risk management or control, and monitor management action in response to the issues raised by external audit.
- Contribute to the operation of efficient and effective external audit arrangements, supporting the independence of auditors and promoting audit quality.
- Support effective relationships between all providers of assurance, audits and inspections, and the organisation, encouraging openness to challenge, review and accountability.

Audit committee membership

To provide the level of expertise and understanding required of the committee, and to have an appropriate level of influence within the authority, the members of the committee will need to be of high calibre. When selecting elected representatives to be on the committee or when co-opting independent members, aptitude should be considered alongside relevant knowledge, skills and experience.

Characteristics of audit committee membership:

- A membership that is trained to fulfil their role so that members are objective, have an inquiring and independent approach, and are knowledgeable.
- A membership that promotes good governance principles, identifying ways that better governance arrangement can help achieve the organisation's objectives.
- A strong, independently minded chair, displaying a depth of knowledge, skills, and interest. There are many personal skills needed to be an effective chair, but key to these are:
 - promoting apolitical open discussion
 - managing meetings to cover all business and encouraging a candid approach from all participants
 - maintaining the focus of the committee on matters of greatest priority.
- Willingness to operate in an apolitical manner.
- Unbiased attitudes – treating auditors, the executive and management fairly.
- The ability to challenge the executive and senior managers when required.
- Knowledge, expertise and interest in the work of the committee.

While expertise in the areas within the remit of the committee is very helpful, the attitude of committee members and willingness to have appropriate training are of equal importance.

The appointment of co-opted independent members on the committee should consider the overall knowledge and expertise of the existing members.

Engagement and outputs

The audit committee should be established and supported to enable it to address the full range of responsibilities within its terms of reference and to generate planned outputs.

To discharge its responsibilities effectively, the committee should:

- meet regularly, at least four times a year, and have a clear policy on those items to be considered in private and those to be considered in public
- be able to meet privately and separately with the external auditor and with the head of internal audit
- include, as regular attendees, the chief finance officer(s), the chief executive, the head of internal audit and the appointed external auditor; other attendees may include the monitoring officer and the head of resources (where such a post exists). These officers should also be able to access the committee members, or the chair, as required
- have the right to call on any other officers or agencies of the authority as required; police audit committees should recognise the independence of the chief constable in relation to operational policing matters
- support transparency, reporting regularly on its work to those charged with governance
- report annually on how the committee has complied with the position statement, discharged its responsibilities, and include an assessment of its performance. The report should be available to the public.

Impact

As a non-executive body, the influence of the audit committee depends not only on the effective performance of its role, but also on its engagement with the leadership team and those charged with governance.

The committee should evaluate its impact and identify areas for improvement.



1. HIGH LEVEL REVIEW OF KEY PRINCIPLES

	GOOD PRACTICE QUESTIONS	SELF ASSESSMENT (KNOWLEDGE) (Please indicate with X in the relevant box)			STRENGTHS / WHAT WORKS WELL	AREAS FOR IMPROVEMENT
		YES	PARTLY	NO		
Audit committee purpose and governance						
1	Does the audit committee report directly to full council?					
2	Do the Terms of reference clearly set out the purpose of the committee in accordance with CIPFA’s Position Statement?					
3	Is the role and purpose of the audit committee understood and accepted across the authority?					
4	Does the audit committee provide support to the authority in meeting the requirements of good governance?					
5	Are the arrangements to hold the committee to account for its performance operating satisfactorily?					

Self-Assessment of Audit Committee Best Practice



	GOOD PRACTICE QUESTIONS	SELF ASSESSMENT (KNOWLEDGE) (Please indicate with X in the relevant box)			STRENGTHS / WHAT WORKS WELL	AREAS FOR IMPROVEMENT
		YES	PARTLY	NO		
Functions of the committee						
6	Do the committee's terms of reference explicitly address all the core areas identified in CIPFA's Position Statement?					
	<ul style="list-style-type: none"> ▪ Good governance 					
	<ul style="list-style-type: none"> ▪ Assurance framework, including partnerships and collaboration arrangements 					
	<ul style="list-style-type: none"> ▪ Internal audit 					
	<ul style="list-style-type: none"> ▪ External audit 					
	<ul style="list-style-type: none"> ▪ Financial reporting 					
	<ul style="list-style-type: none"> ▪ Risk Management 					
	<ul style="list-style-type: none"> ▪ Value for money or best value 					
	<ul style="list-style-type: none"> ▪ Counter fraud and corruption 					
	<ul style="list-style-type: none"> ▪ Supporting the ethical framework 					
7	Is an annual evaluation undertaken to assess whether the committee is fulfilling its terms of reference and that adequate consideration has been given to all core areas?					

Self-Assessment of Audit Committee Best Practice



	GOOD PRACTICE QUESTIONS	SELF ASSESSMENT (KNOWLEDGE) (Please indicate with X in the relevant box)			STRENGTHS / WHAT WORKS WELL	AREAS FOR IMPROVEMENT
		YES	PARTLY	NO		
8	Has the audit committee considered the wider areas identified in CIPFA's Position Statement and whether it would be appropriate for the committee to undertake them?					
9	Where coverage of core areas has been found to be limited, are plans in place to address this?					
10	Has the committee maintained its advisory role by not taking on any decision-making powers that are not in line with its core purpose?					
Membership and Support						
11	<p>Has an effective audit committee structure and composition of the committee been selected?</p> <p>This should include:</p> <ul style="list-style-type: none"> ▪ Separation from the executive ▪ An appropriate mix of knowledge and skills among the membership 					

Self-Assessment of Audit Committee Best Practice



	GOOD PRACTICE QUESTIONS	SELF ASSESSMENT (KNOWLEDGE) (Please indicate with X in the relevant box)			STRENGTHS / WHAT WORKS WELL	AREAS FOR IMPROVEMENT
		YES	PARTLY	NO		
	<ul style="list-style-type: none"> A size of committee that is not unwieldy 					
12	Does the chair of the committee have appropriate knowledge and skills?					
13	Are arrangements in place to support the committee with briefings and training?					
14	Has the membership of the committee been assessed against the core knowledge and skills framework and found to be satisfactory?					
15	Does the committee have good working relations with key people and organisations, including external audit, internal audit and the CFO?					
16	Is adequate secretariat and administrative support to the committee provided?					

Self-Assessment of Audit Committee Best Practice



	GOOD PRACTICE QUESTIONS	SELF ASSESSMENT (KNOWLEDGE) (Please indicate with X in the relevant box)			STRENGTHS / WHAT WORKS WELL	AREAS FOR IMPROVEMENT
		YES	PARTLY	NO		
17	Has the committee obtained feedback on its performance from those interacting with the committee or relying on its work?					
18	Are meetings effective with a good level of discussion and engagement from all members?					
19	Does the committee engage with a wide range of leaders and managers, including discussion of audit findings, risks and action plans with responsible officers?					
20	Does the committee make recommendations for the improvement of governance, risk and control and are these acted on?					
21	Has the committee evaluated whether and how it is adding value to the organisation?					



	GOOD PRACTICE QUESTIONS	SELF ASSESSMENT (KNOWLEDGE) (Please indicate with X in the relevant box)			STRENGTHS / WHAT WORKS WELL	AREAS FOR IMPROVEMENT
		YES	PARTLY	NO		
22	Does the committee have an action plan to improve any areas of weakness?					
23	Does the committee publish an annual report to account for its performance and explain its work?					

2. EVALUATING THE EFFECTIVENESS OF THE AUDIT COMMITTEE

Assessment Key

5	Clear evidence is available from a number of sources that the committee is actively supporting improvements across all aspects of this area. The improvements made are clearly identifiable
4	Clear evidence from some sources that the committee is actively and effectively supporting improvement across some aspects of this area
3	The committee has had mixed experience in supporting improvement in this area. There is some evidence that demonstrates their impact but there are also significant gaps
2	There is some evidence that the committee has supported improvements, but the impact of this support is limited
1	No evidence can be found that the audit committee has supported improvements in this area

Self-Assessment of Audit Committee Best Practice



AREAS WHERE THE AUDIT COMMITTEE CAN ADD VALUE BY SUPPORTING IMPROVEMENT	EXAMPLES OF HOW THE AUDIT COMMITTEE CAN ADD VALUE AND PROVIDE EVIDENCE OF EFFECTIVENESS	SELF EVALUATION, EXAMPLES , AREAS OF STRENGTH AND WEAKNESS	OVERALL ASSESSMENT 5-1 (SEE KEY ABOVE)
Promoting the principles of good governance and their application to decision making	<ul style="list-style-type: none"> ▪ Supporting the development of a local code of governance ▪ Providing robust review of the AGS and the assurances underpinning it ▪ Working with key members to improve their understanding of the AGS and their contribution to it ▪ Supporting reviews/audits of governance arrangements ▪ Participating in self- assessments of governance arrangements ▪ Working with partner audit committees to review governance arrangements in partnerships 		
Contributing to the development of an effective control environment	<ul style="list-style-type: none"> • Actively monitoring the implementation of recommendations from auditors • Encouraging ownership of the internal control framework by appropriate managers • Raising significant concerns over controls with appropriate senior manager 		

Self-Assessment of Audit Committee Best Practice



AREAS WHERE THE AUDIT COMMITTEE CAN ADD VALUE BY SUPPORTING IMPROVEMENT	EXAMPLES OF HOW THE AUDIT COMMITTEE CAN ADD VALUE AND PROVIDE EVIDENCE OF EFFECTIVENESS	SELF EVALUATION, EXAMPLES , AREAS OF STRENGTH AND WEAKNESS	OVERALL ASSESSMENT 5-1 (SEE KEY ABOVE)
Supporting the establishment of arrangements for the governance of risk and for effective arrangements to manage risks	<ul style="list-style-type: none"> • Reviewing risk management arrangements and their effectiveness, eg risk management benchmarking • Monitoring improvements • Holding risk owners to account for major/strategic risks 		
Advising on the adequacy of the assurance framework and considering whether assurance is deployed efficiently and effectively	<ul style="list-style-type: none"> • Specifying its assurance needs, identifying gaps or overlaps in assurance • Seeking to streamline assurance gathering and reporting • Reviewing the effectiveness of assurance providers, eg internal audit, risk management, external audit 		
Supporting the quality of the internal audit activity, particularly by underpinning its organisational independence	<ul style="list-style-type: none"> • Reviewing the audit charter and functional reporting arrangements • Assessing the effectiveness of internal audit arrangements, providing constructive challenge and supporting improvements • Actively supporting the quality assurance and improvement programme of internal audit 		

Self-Assessment of Audit Committee Best Practice



AREAS WHERE THE AUDIT COMMITTEE CAN ADD VALUE BY SUPPORTING IMPROVEMENT	EXAMPLES OF HOW THE AUDIT COMMITTEE CAN ADD VALUE AND PROVIDE EVIDENCE OF EFFECTIVENESS	SELF EVALUATION, EXAMPLES , AREAS OF STRENGTH AND WEAKNESS	OVERALL ASSESSMENT 5-1 (SEE KEY ABOVE)
Aiding the achievement of the authority's goals and objectives through helping to ensure appropriate governance, risk, control and assurance arrangements	<ul style="list-style-type: none"> • Reviewing how the governance arrangements support the achievement of sustainable outcomes • Reviewing major projects and programmes to ensure that governance and assurance arrangements are in place • Reviewing the effectiveness of performance management arrangements 		
Supporting the development of robust arrangements for ensuring value for money	<ul style="list-style-type: none"> • Ensuring that assurance on value for money arrangements is included in the assurances received by the audit committee • Considering how performance in value for money is evaluated as part of the AGS 		
Helping the authority to implement the values of good governance, including effective	<ul style="list-style-type: none"> • Reviewing arrangements against the standards set out in the Code of Practice on Managing the Risk of Fraud and Corruption (CIPFA, 2014) • Reviewing fraud risks and the effectiveness of the organisation's strategy to address those risks 		

Self-Assessment of Audit Committee Best Practice



AREAS WHERE THE AUDIT COMMITTEE CAN ADD VALUE BY SUPPORTING IMPROVEMENT	EXAMPLES OF HOW THE AUDIT COMMITTEE CAN ADD VALUE AND PROVIDE EVIDENCE OF EFFECTIVENESS	SELF EVALUATION, EXAMPLES , AREAS OF STRENGTH AND WEAKNESS	OVERALL ASSESSMENT 5-1 (SEE KEY ABOVE)
arrangements for countering fraud and corruption risks	<ul style="list-style-type: none"> Assessing the effectiveness of ethical governance arrangements for both staff and governors. 		
Promoting effective public reporting to the authority's stakeholders and local community and measures to improve transparency and accountability	<ul style="list-style-type: none"> Improving how the authority discharges its responsibilities for public reporting; for example, better targeting at the audience, plain English Reviewing whether decision making through partnership organisations remains transparent and publicly accessible and encourages greater transparency Publishing an annual report from the committee 		



Self-Assessment of Audit Committee Individual Training Needs

1. CORE AREAS OF KNOWLEDGE

KNOWLEDGE AREA	DETAILS OF CORE KNOWLEDGE REQUIRED	HOW THE AUDIT COMMITTEE MEMBER IS ABLE TO APPLY THAT KNOWLEDGE	SELF ASSESSMENT (KNOWLEDGE) (Please indicate with X in the relevant box)			Areas for Improvement	Proposed Actions
			YES	PARTLY	NO		
1. Organisational Knowledge	<p>An overview of the governance structures of the authority and decision-making processes.</p> <p>Knowledge of the organisational objectives and major functions of the authority.</p>						



Self-Assessment of Audit Committee Individual Training Needs

KNOWLEDGE AREA	DETAILS OF CORE KNOWLEDGE REQUIRED	HOW THE AUDIT COMMITTEE MEMBER IS ABLE TO APPLY THAT KNOWLEDGE	SELF ASSESSMENT (KNOWLEDGE) (Please indicate with X in the relevant box)			Areas for Improvement	Proposed Actions
			YES	PARTLY	NO		
2. Audit Committee role and functions	An understanding of the audit committee's role and place within the governance structures. Familiarity with the committee's terms of reference and accountability arrangements Knowledge of the purpose and role of the audit committee						
3. Governance	Knowledge of the seven principles of the CIPFA/Solace Framework and the requirements of the AGS Knowledge of the local code of governance						
4. Internal Audit	An awareness of the key principles of the Public Sector Internal Audit Standards (PSIAS) and the Local Government Application Note (LGAN)						



Self-Assessment of Audit Committee Individual Training Needs

KNOWLEDGE AREA	DETAILS OF CORE KNOWLEDGE REQUIRED	HOW THE AUDIT COMMITTEE MEMBER IS ABLE TO APPLY THAT KNOWLEDGE	SELF ASSESSMENT (KNOWLEDGE) (Please indicate with X in the relevant box)			Areas for Improvement	Proposed Actions
			YES	PARTLY	NO		
	Knowledge of the arrangements for delivery of the internal audit service in the authority and how the role of the head of internal audit is fulfilled.						
5. Financial Management and Accounting	<p>Awareness of the financial statements that a local authority must produce and the principles it must follow to produce them.</p> <p>Understanding of good financial management principles.</p> <p>Knowledge of how the organisation meets the requirements of the role of the CFO, as required by <i>The Role of the Chief Financial Officer in Local</i></p>						



Self-Assessment of Audit Committee Individual Training Needs

KNOWLEDGE AREA	DETAILS OF CORE KNOWLEDGE REQUIRED	HOW THE AUDIT COMMITTEE MEMBER IS ABLE TO APPLY THAT KNOWLEDGE	SELF ASSESSMENT (KNOWLEDGE) (Please indicate with X in the relevant box)			Areas for Improvement	Proposed Actions
			YES	PARTLY	NO		
	Government (CIPFA, 2016)						
6. External Audit	<p>Knowledge of the role and functions of the external auditor and who currently undertakes this role.</p> <p>Knowledge of the key reports and assurances that external audit will provide</p> <p>Knowledge about arrangements for the appointment of auditors and quality monitoring undertaken</p>						



Self-Assessment of Audit Committee Individual Training Needs

KNOWLEDGE AREA	DETAILS OF CORE KNOWLEDGE REQUIRED	HOW THE AUDIT COMMITTEE MEMBER IS ABLE TO APPLY THAT KNOWLEDGE	SELF ASSESSMENT (KNOWLEDGE) (Please indicate with X in the relevant box)			Areas for Improvement	Proposed Actions
			YES	PARTLY	NO		
7. Risk Management	<p>Understanding of the principles of risk management, including linkage to good governance and decision making</p> <p>Knowledge of the risk management policy and strategy of the organisation</p> <p>Understanding of risk governance arrangements including the role of members and of the audit committee.</p>						



Self-Assessment of Audit Committee Individual Training Needs

KNOWLEDGE AREA	DETAILS OF CORE KNOWLEDGE REQUIRED	HOW THE AUDIT COMMITTEE MEMBER IS ABLE TO APPLY THAT KNOWLEDGE	SELF ASSESSMENT (KNOWLEDGE) (Please indicate with X in the relevant box)			Areas for Improvement	Proposed Actions
			YES	PARTLY	NO		
8. Counter Fraud	<p>An understanding of the main areas of fraud and corruption risk to which the organisation is exposed</p> <p>Knowledge of the principles of good fraud risk management practice in accordance with the Code of Practice on Managing the Risk of Fraud and Corruption (CIPFA, 2014)</p>						
9. Values of good governance	<p>Knowledge of the Seven Principles of Public Life</p> <p>Knowledge of the authority's key arrangements to uphold ethical standards for both members and staff</p> <p>Knowledge of the whistleblowing</p>						



Self-Assessment of Audit Committee Individual Training Needs

KNOWLEDGE AREA	DETAILS OF CORE KNOWLEDGE REQUIRED	HOW THE AUDIT COMMITTEE MEMBER IS ABLE TO APPLY THAT KNOWLEDGE	SELF ASSESSMENT (KNOWLEDGE) (Please indicate with X in the relevant box)			Areas for Improvement	Proposed Actions
			YES	PARTLY	NO		
	arrangements in the authority						
10. Treasury Management (If within the Terms of Reference of the Committee to provide Scrutiny).	<p>Effective Scrutiny of Treasury Management is an assessment tool for reviewing the arrangements for undertaking scrutiny of treasury management. The key knowledge areas are:</p> <ul style="list-style-type: none"> • Regulatory requirements • Treasury risks • The organisation's treasury management strategy • The organisation's policies and procedures in relation to treasury management 						

Self-Assessment of Audit Committee Individual Training Needs



2. CORE SKILLS

SKILLS	KEY ELEMENTS	HOW THE AUDIT COMMITTEE MEMBER IS ABLE TO APPLY THE SKILL	SELF ASSESSMENT (SKILLS) (Please indicate with X in the relevant box)			TRAINING REQUIREMENTS
			YES	PARTLY	NO	
Strategic thinking and understanding of materiality	Able to focus on material issues and overall position, rather than being side tracked by detail.					
Questioning and constructive challenge	Able to frame questions that draw out relevant facts and explanations Challenging performance and seeking explanations while avoiding hostility or grandstanding					
Focus on Improvement	Ensuring there is a clear plan of action and allocation of responsibility.					



Self-Assessment of Audit Committee Individual Training Needs

SKILLS	KEY ELEMENTS	HOW THE AUDIT COMMITTEE MEMBER IS ABLE TO APPLY THE SKILL	SELF ASSESSMENT (SKILLS) (Please indicate with X in the relevant box)			TRAINING REQUIREMENTS	
			YES	PARTLY	NO		
Able to balance practicality against theory	Able to understand the practical implications of recommendations to understand how they might work in practice.						
Clear communication skills and focus on the needs of users	Support the use of plain English in communications , avoiding jargon, acronyms, etc.						
Objectivity	Evaluate information on the basis of evidence presented and avoiding bias or subjectivity						
Meeting Management skills	Chair the meetings effectively: Summarise issues raised, ensure all participants are able to contribute, focus on the outcome and actions from the meeting.						



Self-Assessment of Audit Committee Individual Training Needs

3. ADDITIONAL SPECIALIST KNOWLEDGE

The CIPFA guidance also makes reference to areas of specialist knowledge that will add value to the audit committee e.g. Accountancy, Internal Audit, IT systems and governance. As this area of the guidance is more aligned to the recruitment of independent members it has not been included within this self-assessment document. The CIPFA guidance also applies to Police bodies who are required to have an audit committee. It is common practice to have independent non-executive directors on a Police committee and they are often recruited with particular specialisms.

Whilst not considered to be a core requirement, collation of such information may be considered at a future date to assist in demonstrating added value in relation to the work undertaken by the Audit & Governance Committee. Additional specialist knowledge in these areas may assist in enhancing engagement between lay members and officers and improving understanding around the risks and challenges within service areas.

SUMMARY ACTION PLAN

Ref:	Action	Assigned to:	Timescale
1.	<p>Introduced a formalised Member Induction Programme to include</p> <p>For all members :</p> <ul style="list-style-type: none"> • Organisational Knowledge • Governance • Strategic thinking and understanding of materiality • Questioning and constructive challenge • Meeting Management Skills <p>For Audit & Governance committee members</p>		



Self-Assessment of Audit Committee Individual Training Needs

	<ul style="list-style-type: none"> • Organisational Knowledge – <i>(Additional focus on how the Audit & Governance Committee fits into the Governance structure)</i> • Audit Committee Role & Functions • Governance • Internal Audit (PSIAS, Internal Audit protocol) • Financial Management & Accounting • External Audit • Risk Management • Counter Fraud • Treasury Management 		
2.	<p>Appointed members to be provided with copies or links to core documents that underpin the work of the committee before attending meetings.</p> <p>Review schedule of all Corporate Governance Policies and ensure members know how to access them if required.</p>		
3.	<p>Additional training sessions to be held 2-3 times per year to include:</p> <ul style="list-style-type: none"> ○ worked examples/case studies of Internal Audit reports and rationale for risk allocation; ○ where an issue has been raised within the authority, walkthrough of action taken and how it is reported through the governance framework. 		



Self-Assessment of Audit Committee Individual Training Needs

	<ul style="list-style-type: none"> ○ Risk Management- how risks are managed and understanding the risk management reports, assurance framework. ○ Finance and Treasury Management 		
3.	Consideration to be given to issuing Higher risk (Grade 3) reports to members of the Audit & Governance Committee (outside of papers – not public documents)		
4.	Members of the A & G Committee to have the opportunity to meet with both the Internal Audit Manager and External Audit Manager twice a year, outside of the Committee cycle.		
5.	Terms of reference (TOR) to be reviewed and updated in line with the CIPFA recommended TOR.		
6.	Consideration to be given to improving accessibility and insight regarding other committees (e.g. web casting)		
7.	The Committee should be held to account and an Annual Report produced to facilitate this		
8.	Undertake a self assessment and skills audit on a regular basis		

Agenda Item 9



Audit Committee	Wednesday, 04 October 2023	Matter for Information
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Report Title: **Internal Audit Progress Update (October 2023)**

Report Author(s): **Bev Bull (Head of Finance / Interim Section 151 Officer)**

Purpose of Report:	To give an update on Internal Audit's progress on delivering the 2023/24 Audit Plan.
Report Summary:	Final reports issued for Business Rates Grant Income Investigation. Significant assurance opinion provided for the audit of private sector housing enforcement. Four grant certifications have been issued. Terms of reference have been developed for 13 audits. Summary of recommendation tracking results.
Recommendation(s):	That the progress made in delivering the 2023/24 Audit Plan be noted.
Senior Leadership, Head of Service, Manager, Officer and Other Contact(s):	<p>Sal Khan (Interim Strategic Director) (0116) 257 2690 sal.khan@oadby-wigston.gov.uk</p> <p>Bev Bull (Head of Finance / Interim Section 151 Officer) (0116) 257 2649 bev.bull@oadby-wigston.gov.uk</p> <p>Leanne Hawkes (Head of Internal Audit / Director 360 Assurance) 07545 423040 Leanne.Hawkes@nhs.net</p> <p>Ruby Deo (Client Lead / Audit Manager) 07545 502399 Ruby.Deo@nhs.net</p>
Strategic Objectives:	Our Council (SO1)
Vision and Values:	"Our Borough - The Place To Be" (Vision) Resourceful & Resilient (V4)
Report Implications:-	
Legal:	There are no implications arising from this report.
Financial:	There are no implications directly arising from this report.
Corporate Risk Management:	<p>Decreasing Financial Resources / Increasing Financial Pressures (CR1)</p> <p>Key Supplier / Partnership Failure (CR2)</p> <p>Reputation Damage (CR4)</p> <p>Effective Utilisation of Assets / Buildings (CR5)</p> <p>Regulatory Governance (CR6)</p> <p>Organisational / Transformational Change (CR8)</p> <p>Increased Fraud (CR10)</p>

Equalities and Equalities Assessment (EA):	There are no implications directly arising from this report. EA not applicable
Human Rights:	There are no implications directly arising from this report.
Health and Safety:	There are no implications directly arising from this report.
Statutory Officers' Comments:-	
Head of Paid Service:	The report is satisfactory.
Chief Finance Officer:	The report is satisfactory.
Monitoring Officer:	The report is satisfactory.
Consultees:	None.
Background Papers:	None.
Appendices:	1. Internal Audit Progress Update (October 2023)

1. Information

- 1.1 The Internal Audit Progress Report attached at **Appendix 1** provides an overall summary of the work undertaken to date relating to the Audit Plan. The progress report covers the work carried out during the period April to September 2023.
- 1.2 The report identifies progress made in relation to completion of work from the Council's 2023/24 Internal Audit Plan and brings to your attention matters relevant to your responsibilities as members of the Audit Committee.
- 1.3 Internal Audit progress reports are presented to every meeting of the Audit Committee so Members can be kept up to date with Internal Audit work and findings.
- 1.4 Under the Local Government Act 1972, Section 151 and the Accounts and Audit (England) Regulations 2011(as amended), the Council has a responsibility to maintain an adequate and effective Internal Audit function. At Oadby and Wigston Borough Council this responsibility is delivered by 360 Assurance.
- 1.5 In responding to this requirement, the Internal Audit service works to best practice as set out in the Public Sector Internal Audit Standards (2017), which is published by the Chartered Institute of Public Finance and Accountancy (CIPFA).



Oadby and Wigston Borough Council

Internal Audit Progress Report

4th October 2023

Contents

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Reports prepared by 360 Assurance and addressed to Oadby and Wigston Borough Council's directors or officers are prepared for the sole use of Oadby and Wigston Borough Council, and no responsibility is taken by 360 Assurance or the auditors to any director or officer in their individual capacity. No responsibility to any third party is accepted as the report has not been prepared for, and is not intended for, any other purpose and a person who is not a party to the agreement for the provision of Internal Audit between Oadby and Wigston Borough Council and 360 Assurance dated 1 April 2023 shall not have any rights under the Contracts (Rights of Third Parties) Act 1999.

The matters reported are only those which have come to our attention during the course of our work and that we believe need to be brought to the attention of Oadby and Wigston Borough Council. They are not a comprehensive record of all matters arising and 360 Assurance is not responsible for reporting all risks or all internal control weaknesses to Oadby and Wigston Borough Council.

The appointment of 360 Assurance does not replace or limit the Council's own responsibility for putting in place proper arrangements to ensure that its operations are conducted in accordance with the law, guidance, good governance and any applicable standards, and that public money is safeguarded and properly accounted for, and used economically, efficiently and effectively.

This report has been prepared solely for your use in accordance with the terms of the aforementioned agreement (including the limitations of liability set out therein) and must not be quoted in whole or in part without the prior written consent of 360 Assurance.

This paper identifies progress made in relation to completion of work from the Council’s 2023/24 Internal Audit Plan and brings to your attention matters relevant to your responsibilities as members of the Audit Committee.

This progress report provides a summary of Internal Audit activity in a format agreed with the Audit Committee and complies with the requirements of Public Sector Internal Audit Standards. Copies of any reports issued since the last Audit Committee meeting are included within our papers.

This progress report covers the work carried out during the period April to September 2023.

Action required

The Audit Committee is asked to:

Note the key messages and progress made against the Internal Audit Plan since the last meeting.

Receive the information and guidance papers produced by 360 Assurance and seek assurance from the Council that the issues raised are being considered and, where necessary, addressed by the Council.

Key contacts

HEAD OF AUDIT – Leanne Hawkes, Director

M – 07545 423040

E – Leanne.Hawkes@nhs.net

ASSISTANT DIRECTOR – Tracey Barnard-Ghaut

M – 07545 502397

E- Tracey.Barnard-Ghaut1@nhs.net

CLIENT LEAD Ruby Deo, Audit Manager

M – 07545 502399

E – Ruby.Deo@nhs.net

Key messages

Since the last Audit Committee we have:

- Issued 2 final reports:
 - Business Rates Grant Income Investigation
 - Private Sector Housing Enforcement
- Issued 4 grant certifications
 - Midlands Net Zero Hub – Home Upgrade Grant Phase 1
 - Midlands Net Zero Hub – Home Upgrade Grant Phase 2
 - Energy Bill Support Scheme
 - Alternative Fuel Payment
- Issued 1 draft report for comment.
 - Complaints
- Provided independent assessment of the draft contract specification’s content in respect of Housing Repairs.
- Held planning meetings with Council officers and issued 13 Terms of Reference. See Appendix C for details.
- We have liaised with the Corporate Management Team and a review of the 2023/24 Internal Audit Plan has been completed. The revised plan is presented to the Audit Committee as a separate paper for information.

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Contract performance

Planned audits	Audit completed	% complete
20	3	15%

Planned grant certifications	Grant certifications completed	% complete
9	4	44%

A summary of internal audit plan progress to date can be seen at Appendix A.

A summary of audits completed is provided at Appendix B.

We have provided at Appendix D a summary of our performance in relation to Key Performance Indicators detailed in our Service Level Agreement with the Council.

Service benefits and other matters



Events

Papers from our events are available on our website

<https://www.360assurance.co.uk/events/>



Client briefing and other publications

We regularly publish articles and all of these are on our website. Our publications and monthly briefings are available at: <https://www.360assurance.co.uk/news-publications/>

Work completed

Since our last report to you we have published the following reports:

Audit	Opinion	High	Medium	Low	Advisory
Business Rates Grant Income Investigation	Not Applicable	-	-	-	-
Private Sector Housing Enforcement	Significant	-	1	-	-
Housing Repairs	Advisory	-	-	-	-

Terms of Reference issued

Since our last report to you, the following Terms of Reference have been developed with Council Officers:

- Asset Disposals
- Complaints
- Leisure Services Contract Management
- Staff Development
- Disabled Facilities Grants Contract Management
- Fleet Management
- Licensing
- Governance Arrangements
- Head of Internal Audit Opinion: Annual work programme
- Private Sector Housing Enforcement
- Housing Repairs
- Housing Allocations
- Procurement

These are detailed for the Audit Committee information in Appendix C.

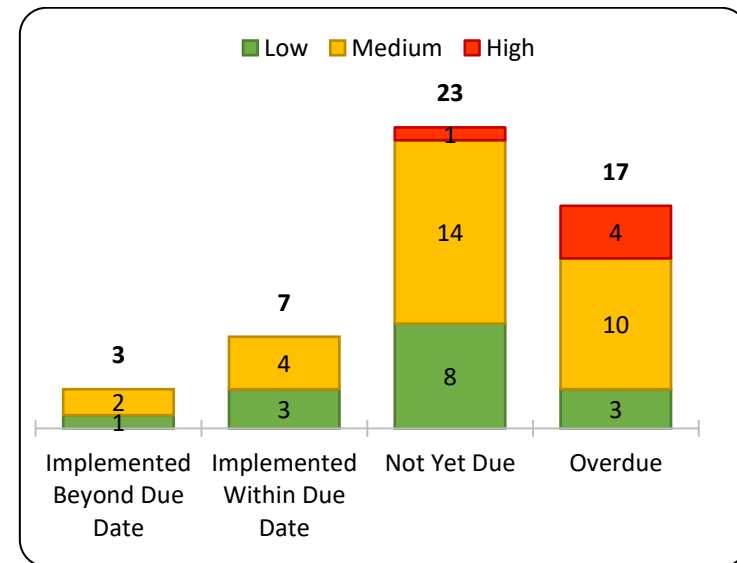
Planning meetings with Council Officers to discuss and agree the scope and coverage of planned work in quarter three are in progress.

Status of agreed actions

The implementation of actions is undertaken using a 'live' follow up system. A summary of the current status of all follow up activity is attached at Appendix E, however, we would draw the committee's attention to the following:

- For a significant opinion on this element we would expect to see a robust process and proactive culture in the organisation on internal audit actions, high risks to be closed at their original due date, over 75% of actions to be implemented by 31 March 2024 and progress to have been made on historic actions.
- The first follow up rate for 2023/24 is 26% (7/27) and the overall implementation rate is 37% (10/27).
- There are 17 actions still open that have not been implemented within their due date.
- There are 5 historic actions originally due prior to 1 April 2023 that remain open; we will continue to track them to completion.

The chart below summarises the progress against agreed actions in-year to 30th September 2023, for Internal Audit.



This report summarises the work in the reporting period in respect of Internal Audit, at the Council. The Client Manager meets with the Interim S151 Officer regularly to discuss progress against the plan and to monitor and evaluate the effectiveness of this work which informs the Council's plan and local fraud risk assessment.

Members are invited to raise any questions.

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The table below summarises progress against the 2023/24 Internal Audit Plan (**bold** denotes core area to support HOIA opinion):

Ref.	Audit	Planned timing	Status	Assurance level provided	Date reported to Audit Committee
Corporate					
1	Head of Internal Audit Opinion (core)	Q1 -4	ToR issued	-	-
2	Governance Arrangements (core)	Q21	In progress	-	-
3	National Fraud Initiative	Q1 - 4	In progress	-	-
Finance					
4	Financial Management and Reporting (core)	Q4	Planning	-	-
5	Financial Systems (core)	Q4	Planning	-	-
6	Revenues (council tax and business rates) (core)	Q3	Planning	-	-
7	Benefits and Council Tax Support (core)	Q4	Planning	-	-
8	Business Rates Grant Income	Q1	Complete	Advisory	4 October 2023
Customer Services and Transformation					
9	HR Staff Development (core)	Q2	ToR issued	-	-
10	Payroll and Expenses	Q3	Planning	-	-
11	Procurement (core)	Q2	In progress	-	-
Law and Democracy					
12	Licensing	Q2	In progress	-	-
13	Private Sector Housing Enforcement	Q1	Complete	Significant	4 October 2023
14	Complaints	Q2	Draft report issued	-	-
15	Leisure Services Contract Management	Q3	ToR issued	-	-
16	Asset Disposals	Q2	In progress	-	-
Built Environment					
17	Housing Allocations	Q1	In progress	-	-
18	Housing Maintenance, Repairs and Voids	Q2	Advisory	-	4 October 2023
19	Disabled Facilities Grant (contract management)	Q1	In progress	-	-
20	Grant Certifications To date Certifications have been issued for the following areas: – Midlands Net Zero Hub – Home Upgrade Grant Phase 1 – Midlands Net Zero Hub – Home Upgrade Grant Phase 2 – Energy Bill Support Scheme – Alternative Fuel Payment	Q1-4	Ongoing throughout the year	Grant certification provided	4 October 2023
Refuse and Recycling					
21	Fleet Management	Q2	In progress	-	-

The following audit reports have been issued and agreed with Council Officers since the last committee meeting.

Report 1 Business Rates Grant Income Investigation Report	
Objectives and scope	<p>The s151 Officer has requested a review to be undertaken by Internal Audit to provide assurance in the following areas:</p> <ul style="list-style-type: none"> • Independent review of the investigation undertaken by the finance team to provide an independent conclusion on the causes of the apparent shortfall in 2022/23 business rate income. • Necessary action has been identified and taken to correct the error and prevent future similar occurrences. • Reliance can be placed on the overall accuracy of the process for setting and monitoring the budget for business rate income, including identification and treatment of any underlying deficit.* • Business rate income received into the Council’s bank account is subject to a robust reconciliation process. • Controls are in place to prevent/detect fraudulent misrepresentation or manipulation of business rate income. • Appropriate controls are in place to ensure the accuracy of returns sent to central government. <p>* CW Audit will undertake an overview of the process for setting and managing the budget for business rate income, but the Council should seek expert advice where necessary on the application of technical accounting rules for the Collection Fund.</p>
Audit opinion	Not Applicable
Summary findings	The internal investigation concluded that the cause of the apparent £660,000 deficit in the Q3 2022/23 outturn for business rates was caused by a series of coding errors in the treatment of a s31 Grant received in 2021/22 but which applies to the 2022/23 year. Our review confirmed that there is sufficient evidence available to support the conclusions of the internal investigation into the apparent £660,000 deficit in the forecast outturn for business rates, subject to the pending review of the external auditors. The audit further concluded that there are sufficient controls in place to ensure that business rates income is properly accounted for and cannot be misappropriated.

Report 2 Private Sector Housing Enforcement	
Objectives and scope	<p>The overall objective of our review is to ensure that the Council has a robust process in place to investigate and respond to complaints in a timely manner, including making improvements to working practices where deemed necessary.</p> <ul style="list-style-type: none"> • There is an effective strategy in place to improve the condition of private rented accommodation in the borough. • Tenant complaints about private rented accommodation are dealt with in a prompt and efficient manner. • Housing inspections and subsequent improvements (where identified as necessary) are undertaken in line with the requirements of the Housing Health & Safety Rating System (HHSRS) as described by the Housing Act 2004. • Houses in multiple occupation (HMO) are registered and regulated in accordance with the requirements of the Housing Act 2004. <p>The audit will not cover privately rented dwellings that are regulated under the Council’s Selective Licensing scheme.</p>
Audit opinion	Significant

Summary findings	<p>The Council has an up-to-date housing strategy. Although there is no specific action plan to improve the condition of private rented accommodation across the borough, there is a selective licencing scheme currently operating in South Wigston that is due to be expanded to include a new area. A key objective of the selective licensing scheme is to improve the condition of private rented accommodation.</p> <p>The Private Sector Housing team undertake full HHSRS inspections during visits and have adopted use of RH Environmental’s Housing App to ensure that reports are produced in a consistent manner.</p>
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Advisory	Housing Repairs
Objectives and scope	<p>The objective of our review is to provide an independent assessment of the draft contract specification’s content, specifically to ensure that it provides an effective framework for subsequent management of the contract.</p> <p><i>Limitations of scope:</i> The scope of our work will be limited to the areas identified in this Terms of Reference. In particular, this audit is advisory only; to provide advice on the content of the draft contract specification and the subsequent contract management controls that need to put in place. An assurance opinion on the overall housing repairs system will not therefore be provided.</p>
Audit opinion	Not Applicable
Summary findings	<p>The Council is in the process of drawing up a specification to appoint an external contractor to deliver the responsive repairs and maintenance service for the Council’s social housing stock. We have therefore undertaken an advisory piece of work to review the content of the draft specification that has been prepared by the Housing Manager. Our comments, which have been shared with the Housing Manager and the Head of The Built Environment, focus on the following themes:</p> <ul style="list-style-type: none"> • areas where contract deliverables should be more clearly defined in the specification so that they are fully measurable. • advice on the format, content and frequency of performance reports that should be submitted by the contractor. • Identification of processes and controls that will need to be developed by the Council in order to ensure that effective contract management arrangements are in place once the contract becomes operational.”

The following TORs have been issued and agreed with Council Officers since the last committee meeting.

ToR 1 Asset Disposals	
Introduction	Oadby and Wigston Borough Council is currently in the process of selling the following properties: <u>Bushloe House</u> – which is under offer at a price of £3.01m subject to planning permission for a care home and elder person living accommodation. <u>Oadby Swimming Pool</u> - The pool site has been sold subject to contract and planning permission for £1.7m for retirement living accommodation.
Objectives and scope	<ul style="list-style-type: none"> • All required approvals have been obtained for the sales. • A robust process was demonstrably followed to market the properties. • A robust process was demonstrably followed to obtain and fairly evaluate competitive bids and make a correct recommendation for sale. • Sale receipts are received in full and are coded /utilised in accordance with required purpose.
Methodology and approach	<ul style="list-style-type: none"> • interview key staff to determine and document the current controls and processes in operation. • undertake sample testing to confirm compliance with controls and processes as recorded.

ToR 2 Complaints	
Introduction	The Council’s website includes a page that provides guidance on how to raise a complaint and includes a link to the Compliments, Comments & Complaints Policy. The Compliance and Data Protection Officer is responsible for the day-to-day administration of the process for managing complaints, whilst the Customer Service Improvement Manager is responsible for managing any improvements required to working practices processes identified by the complaints investigation process.
Objectives and scope	<ul style="list-style-type: none"> • There is an established Complaints Policy and means for customers to give feedback about the Council’s services. • Complaints are thoroughly investigated in accordance with policy and to an agreed timeframe. • The results of complaints investigations are used to make improvements to the services offered by the Council where applicable. • Operation of the complaints management system is subject to regular reporting and monitoring.
Methodology and approach	<ul style="list-style-type: none"> • interview key staff to determine and document the current controls and processes in operation. • undertake sample testing to confirm compliance with controls and processes as recorded.

ToR 3 Leisure Contract Management	
Introduction	Facilities and activities at Parklands Leisure Centre and Wigston Pool & Fitness Centre have been delivered through a 25 year contract with Sports & Leisure Management Limited (SLM) that has been in place since 2014. The contract allows for periodic review of terms and a renegotiation exercise is currently ongoing. SLM retain the income for facilities provided but pay the Council an annual management fee.
Objectives and scope	There is a comprehensive contract document in place which that was signed and sealed by both parties prior to the service delivery commencing. Contract outcomes and objectives are clearly defined and effective governance and monitoring mechanisms are in place to report on and review contract performance.

	Financial obligations and targets are laid down in the contract and these are monitored and reported upon.
Methodology and approach	<ul style="list-style-type: none"> interview key staff to determine the current controls and processes in operation to manage the contract with SLM. review and comment on the adequacy of contract and performance reporting documentation. undertake sample testing to confirm that controls and processes are operating in practice.

ToR 4 Staff Development	
Introduction	The Council’s processes for reviewing staff performance and development have recently undergone a review led by the Strategic Director. The aim of the review was to refine current documentation used in the staff development process in line with the new Corporate Plan and Corporate Objectives and also to assess whether the same documentation can be adapted for all staff groups, including manual worker roles such as cleaners.
Objectives and scope	<ul style="list-style-type: none"> New starters receive comprehensive induction training. Formal probation reviews are completed for new starters in accordance with the required frequency and documentation to be completed. Documented one to one meetings take place between line managers and staff on a bi-monthly basis. Formal staff appraisals are completed and documented every six months in accordance with prescribed procedures. Staff receive appropriate training as identified during the appraisal process.
Methodology and approach	<ul style="list-style-type: none"> interview key staff to determine and document the current controls and processes in operation. undertake sample testing to confirm compliance with controls and processes as recorded.

ToR 5 Disabled Facilities Grants Contract Management	
Introduction	Adults and children that have a disability may qualify for a Disabled Facilities Grant (DFG) to adapt the property they reside in to enable continued home living. The annual DFG allocation is passported to Oadby and Wigston Council by Leicestershire County Council (LCC) from the Better Care Fund. Individual grants are provided by the Council to go towards the cost of providing the adaptations and facilities and are available for owner/occupiers, private tenants, Council tenants and housing association tenants.
Objectives and scope	<ul style="list-style-type: none"> The overall objective of our review is to ensure that contract with Lightbulb is managed effectively to ensure that DFGs are disbursed in a prompt, fair and transparent manner in accordance required terms and conditions.
Methodology and approach	<ul style="list-style-type: none"> interview key staff. review contract documentation, monitoring reports and committee minutes.

ToR 6 Fleet Management	
Introduction	The Council owns and maintains a fleet of vehicles to facilitate waste collection, street cleansing and grounds maintenance services. There is a five year programme in place that regulates the purchase of new vehicles and refurbishment of existing vehicles, which is kept under regular review.

	Discussions are currently ongoing with Blaby District Council to deliver fleet management through a shared service arrangement that would be provided by Blaby District Council. This would include purchase of new vehicles, refurbishment of existing vehicles and all servicing and maintenance requirements.
Objectives and scope	<ul style="list-style-type: none"> • Fleet vehicles are maintained in a safe and usable condition that complies with relevant legislation. • Appropriate controls are developed to ensure that the proposed shared arrangements for fleet management delivers an effective service that meets legislative requirements and the needs of service users.
Methodology and approach	<ul style="list-style-type: none"> • interview key staff to determine and document the current controls and processes in operation. • undertake sample testing to confirm compliance with controls and processes as recorded.

ToR 7 Licensing	
Introduction	<p>The Council has a number of licensing duties in relation to the regulation of businesses operating in the Borough. There a number of business activities requiring regulation through licensing that have not been subject to recent internal audit review. These are summarised as follows:</p> <ul style="list-style-type: none"> • Leisure & personal treatment (includes hairdressers, tattooists & hypnotists). • Animal welfare (includes boarding, day care, riding establishments and pet shops). • Business & street trading (includes scrap metal dealers, motor salvage operators and street traders).
Objectives and scope	All businesses operating in the leisure & personal treatment, animal welfare and business & street trading categories are identified and licensed in accordance with legislation and the Council’s policies.
Methodology and approach	<ul style="list-style-type: none"> • interview key staff to determine and document the current controls and processes in operation. • undertake sample testing to confirm compliance with controls and processes as recorded.

ToR 8 Private Sector Enforcement	
Introduction	<p>Oadby and Wigston Borough Council has a number of enforcement duties in relation to private sector housing. These include:</p> <ul style="list-style-type: none"> • addressing health or safety hazards in dwellings. • regulation of houses in multiple occupation. • bringing empty homes back into use. • working with landlords to promote good standards in rented dwellings. • addressing public health problems associated with premises that cause statutory nuisance.
Objectives and scope	<p>The overall objective of our review is to ensure that the Council has a robust process in place to investigate and respond to complaints in a timely manner, including making improvements to working practices where deemed necessary.</p> <ul style="list-style-type: none"> • There is an effective strategy in place to improve the condition of private rented accommodation in the borough. • Tenant complaints about private rented accommodation are dealt with in a prompt and efficient manner. • Housing inspections and subsequent improvements (where identified as necessary) are undertaken in line with the requirements of the Housing Health & Safety Rating System (HHSRS) as described by the Housing Act 2004.

	<ul style="list-style-type: none"> Houses in multiple occupation (HMO) are registered and regulated in accordance with the requirements of the Housing Act 2004. <p><i>Limitations of scope:</i> The scope of our work will be limited to the areas identified in this Terms of Reference. The audit will not cover privately rented dwellings that are regulated under the Council’s Selective Licensing scheme.</p>
Methodology and approach	<ul style="list-style-type: none"> interview key staff to determine and document the current controls and processes in operation. undertake sample testing to confirm compliance with controls and processes as recorded.

ToR 9 Procurement	
Introduction	<p>The Council’s Contract Procedure Rules are included as part 4, section 7 of the Constitution. In summary, formal tendering rules apply for contracts worth more than £50,000 and three written quotations are required for contracts worth between £3,000 and £50,000. The Council also has a Procurement Strategy, although it is acknowledged by management that this requires review and update. Expert procurement advice is obtained through a contract with Welland Procurement (hosted by Melton Borough Council).</p>
Objectives and scope	<p>The overall objective of our review is to ensure that the Council’s procurement activities are in accordance with legislation, contract procedure rules and best practice so that financial probity and value for money is achieved on the procurement of products and services. In order to achieve this objective, we will review the following controls:</p> <ul style="list-style-type: none"> There is a formal framework in place that governs and regulates the Council's procurement activity. Products and services are procured in accordance with legal requirements, Council Policy and best practice to ensure financial probity and value for money is achieved. <p><i>Limitations of scope:</i> The scope of our work will be limited to the areas identified in this Terms of Reference. The audit does not cover the ongoing contract management arrangements once procurement processes have been completed and contractors have been appointed.</p>
Methodology and approach	<ul style="list-style-type: none"> interview key staff to determine and document the current controls and processes in operation. undertake sample testing to confirm compliance with controls and processes as recorded.

ToR 10 Governance Arrangements	
Introduction	<p>The AGS for the 2022/23 financial year includes a table of actions being taken in cases where the review against the Local Government Governance Framework has identified the need for further control improvements.</p>
Objectives and scope	<p>The overall objective of our review is to provide independent assurance that actions to improve controls, as identified in the 2022/23 AGS, have been completed in accordance with agreed timescales, and that satisfactory progress is being made to implement actions that remain as work in progress. There are a number of actions that are identified as being due for completion by the end of July 2023. The audit will therefore be delivered during August/September 2023 to allow time for these actions to be fully implemented. Limitations of scope: The scope of our work will be limited to the areas identified in this Terms of Reference. This review only covers delivery of the improvement actions identified in the 2022/23 AGS and does therefore include an overall opinion on the full content of the AGS.</p>
Methodology and approach	<ul style="list-style-type: none"> interview key staff to determine and document the actions taken to address control improvements identified as necessary in the AGS. obtain and test evidence in support of action taken to address control improvements identified as necessary in the AGS.

ToR 11 Housing Allocations	
Introduction	The Housing Act 1996 (Part 6), as amended by the Homelessness Act 2002 and Localism Act 2011, requires local authorities to have an allocations policy for determining priorities and for defining the procedure to be followed in allocating housing accommodation. The Council has a Housing Allocations Policy (approved in 2023) that takes into account all legal requirements and gives due regard to the Government’s ‘Allocation of Accommodation; guidance for local authorities in England’.
Objectives and scope	<p>The overall objective of our review is to review the systems and processes in place for managing housing allocations.</p> <p>The housing allocations system is operated in accordance with legislation and appropriate controls are in place to ensure that access is restricted and updates are prompt and accurate.</p> <ul style="list-style-type: none"> • Applications to join the housing register to bid for properties are processed promptly and accurately in accordance with policy. • The bidding process for properties is run in a fair and consistent manner and offers are made promptly to winning bidders on the basis of a fully validated bid. • The housing allocations system is subject to appropriate levels of management review and monitoring and information is regularly reported to senior management and committee.
Methodology and approach	<ul style="list-style-type: none"> • interview key staff to determine and document the current controls and processes in operation. • undertake sample testing to confirm compliance with controls and processes as recorded.

ToR 12 Housing Repairs	
Introduction	<p>Over the last two years, Oadby & Wigston borough Council has been progressively implementing a comprehensive action plan to improve controls operating within the systems and processes to administer housing repairs. Internal Audit has been tasked during this time period with providing independent assurance on the progress made in delivering this action plan.</p> <p>The final element of the action plan to be addressed is the development and implementation of a formal contract for the provision of day to day housing repairs, as well as a monitoring system to ensure that delivery of this service is in accordance with contract terms and conditions.</p>
Objectives and scope	<p>The objective of our review is to provide an independent assessment of the draft contract specification’s content, specifically to ensure that it provides an effective framework for subsequent management of the contract.</p> <p><i>Limitations of scope:</i> In particular, this audit is advisory only; to provide advice on the content of the draft contract specification and the subsequent contract management controls that need to put in place. An assurance opinion on the overall housing repairs system will not therefore be provided.</p>
Methodology and approach	<p>Review draft contract specification and comment on robustness of clauses that allow for appropriate level of contract management controls.</p> <p>Hold discussions with Housing Manager on content of draft contract specification.</p> <p>Provide advice on the design of contract management controls.</p>

ToR 13 Head of Internal Audit Opinion: Annual work programme																	
Introduction	<p>The Public Sector Internal Audit Standards (PSIAS) state that ‘<i>The chief audit executive must deliver an annual internal audit opinion and report that can be used by the organisation to inform its governance statement.</i>’ The annual internal audit opinion must conclude on the overall adequacy and effectiveness of an organisation’s framework of governance, risk management and control for the period for which it relates.</p> <p>Our year-end Head of Internal Audit Opinion will be based on the following areas:</p> <ul style="list-style-type: none"> • Internal audit plan outturn • Strategic risk management and board assurance framework • Implementation of internal audit actions • Third party assurances 																
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We will also identify where audit outcomes are significantly different to what was anticipated at the outset of the review.</td> </tr> <tr> <td>Implementation of internal audit actions</td> <td> <p>As part of the PSIAS, we are required to consider the appropriateness of the Council’s response to internal audit recommendations made and actions subsequently implemented. From 2023/24 we will be verifying evidence of all action implementation; in previous years this has been self-assessed by the organisation. More detailed follow up reviews may be completed where an in-depth review is required; this will be agreed in the planning process. 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For a significant opinion on this element we would expect to see a robust process and proactive culture in the Council on internal audit actions, high risks to be closed at their original due date, over 75% of actions to be implemented by 31 March 2024 and progress to have been made on historic actions. 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	In future years, this guide will be used to assess the completion of actions using the first follow up rate.						
Strategic risk management	Our definition of risk management is the management of risk to the achievement of the organisation’s corporate objectives. We will consider whether the Council has a robust risk management strategy or policy in place that clearly sets out how strategic risks will be managed. The Council is currently in the process of reviewing its Risk Management Strategy and Policy and progress will be reflected within our review. As part of our assessment, we will review how the Council and/or a committee discuss and evidence strategic risk management. We will review how the Audit Committee fulfils its responsibilities in relation to strategic risk management, specifically how it is assured that the design and operation of the strategic risk management arrangements are fit for purpose. We will assess whether principal risks are clearly identified against the organisation’s corporate objectives, whether controls are adequately described within the strategic risk register, and assurances are identified, as well any associated actions. Through the year we will review whether actions identified to mitigate risks are progressed and closed. We will also consider how the organisation’s risk appetite is used. We will review whether the strategic risk register is subject to regular scrutiny and challenge, in accordance with the reporting arrangements set out in the risk management strategy or policy.						
Third party assurances	As part of the PSIAS, we are required to consider assurance given by other third parties. We do not give an assurance rating to this element. CIPFA guidance states ‘to build a robust opinion on the adequacy of the governance, risk and control framework the Head of Internal Audit will need to review and, if appropriate place reliance on the work of others’.						
<p>Progress in relation to our HOIA Opinion work programme will be reported during the course of the year to the Audit Committee and will be discussed with relevant lead officers. The element of the work programme relating to your Assurance Framework will be delivered as follows:</p> <table border="1"> <thead> <tr> <th>Stage of work</th> <th>Summary of testing</th> </tr> </thead> <tbody> <tr> <td>Stage 1</td> <td>We will review whether the organisation has a robust risk management strategy or policy in place which clearly sets out the programme of review for strategic risks. We will review the current strategic risk register and consider whether the format and content is appropriate to support the scrutiny and challenge of risk management.</td> </tr> <tr> <td>Stage 2 – interim opinion</td> <td>We will review implementation of any actions agreed at stage 1. We will consider how the strategic risk register has been used since our stage 1 work to confirm this is regularly reviewed, updated and considered by full Council and/or committees, as appropriate.</td> </tr> </tbody> </table> <p>Limitations of scope: The scope of our work will be limited to the areas identified above in the TOR. This work programme is not designed to give assurance on the entirety of the organisation’s governance and risk management arrangements.</p>		Stage of work	Summary of testing	Stage 1	We will review whether the organisation has a robust risk management strategy or policy in place which clearly sets out the programme of review for strategic risks. We will review the current strategic risk register and consider whether the format and content is appropriate to support the scrutiny and challenge of risk management.	Stage 2 – interim opinion	We will review implementation of any actions agreed at stage 1. We will consider how the strategic risk register has been used since our stage 1 work to confirm this is regularly reviewed, updated and considered by full Council and/or committees, as appropriate.
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Stage 2 – interim opinion	We will review implementation of any actions agreed at stage 1. We will consider how the strategic risk register has been used since our stage 1 work to confirm this is regularly reviewed, updated and considered by full Council and/or committees, as appropriate.						

As part of our contract with the Council we agreed a number of Key Performance Indicators. Those that can be measured on a quarterly basis are included below; others will be reported in our Annual Report later in the year. Please note these are compiled on a cumulative basis.

So far in 2023/24 we have issued 13 Terms of Reference and issued two final reports.

360 Assurance KPIs	Target	Q1	Q2	Q3	Q4
Issue a Client Satisfaction Questionnaire following completion of every audit.	100%	100%			
Terms of Reference issued before commencement of the audit.	100%	100%			
Draft report issued within 10 working days of exit meeting.	100%	100%			
Final report issued within 5 working days of executive sign-off.	100%	100%			
Overall client satisfaction rating of satisfied or highly satisfied.	90%	No responses yet received			
Client KPIs	Target	Q1	Q2	Q3	Q4
Terms of Reference to be agreed within 10 working days of being received.	100%	100%			
Information has been provided and staff have been available to meet the timescales set out within the Terms of Reference.	100%	100%			
Management response received within 10 working days of receiving the final draft report.	100%	100%			

The table below provides a summary of actions due on or by 30th September 2023 that have yet to be implemented (this includes actions where extensions to original implementation dates have been agreed and historical actions originally due prior to 1 April 2023 that remain open).

Audit reference / title by Executive Lead	Low	Medium	High	Total	Comments / Latest Status Update
Corporate	1	0	0	1	
2022/23 Anti-Fraud and Corruption	1	0	0	1	Service Level Agreement covering investigation services. Original due date: 31.03.2023 Revised Implementation date: 31.03.2023
<u>Latest Status Update</u> None provided					
Finance	1	0	0	1	
2021/22 Council Tax	1	0	0	1	Documents and Resources. Original due date: 30.09.2022 Revised Implementation date: 31.03.2024
<u>Latest Status Update</u> The functionality of IDOX has been reviewed and it cannot provide a workflow system. A wider project to appraise alternatives to IDOX is needed. Benchmarking has commenced with 150 responses to a FOI request made being reviewed to date. Further data and alternative systems will be appraised to inform a business case to support the need for change. The wider project means significant investment of time and resource is needed to prepare the business case and implement changes, this has been reflected in the revised timescale.					
Built Environment	1	0	0	1	
2022/23 Homelessness	1	0	0	1	Temporary Accommodation debts Original implementation date: 31.03.2023 Revised implementation date: 31.05.2023
<u>Latest Status Update:</u> Policy has been drafted and includes template letters for the officer. Need to consult with Housing Options Officers.					
2022/23 Safeguarding	0	2	0	2	Safeguarding related grants and Feedback on outcomes. Original implementation date: 31.03.2023 (both actions) Revised implementation dates: 31.04.2023 (grants) and none identified (feedback)
<u>Latest Status Update:</u> <u>Safeguarding related grants</u> - Training for managers and officers responsible for grants is to be developed in April 2023, and a list of those who require the training procured. <u>Feedback on outcomes</u> - This item could not be raised in March's County DSO meeting due to a lack of attendance from Social Care. A letter on behalf of the districts will be drafted by Mark Smith addressed to the two safeguarding boards to escalate this matter. The wording will need to be agreed by County DSO meeting attendees before it is sent.					

Agenda Item 10



Audit Committee	Wednesday, 04 October 2023	Matter for Information
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Report Title: **Revised Internal Audit Plan (2023/24) (October 2023)**

Report Author(s): **Bev Bull (Head of Finance / Interim Section 151 Officer)**

Purpose of Report:	To give an update on Internal Audit Plan for 2023/24.
Report Summary:	The Internal Audit Plan for 2023/24 has been revised due to the requirement to complete additional grant certification work.
Recommendation(s):	For the Committee to note the revised Internal Audit Plan for 2023/24.
Senior Leadership, Head of Service, Manager, Officer and Other Contact(s):	<p>Sal Khan (Interim Strategic Director) (0116) 257 2690 sal.khan@oadby-wigston.gov.uk</p> <p>Bev Bull (Head of Finance / Interim Section 151 Officer) (0116) 257 2649 bev.bull@oadby-wigston.gov.uk</p> <p>Leanne Hawkes (Head of Internal Audit / Director 360 Assurance) 07545 423040 Leanne.Hawkes@nhs.net</p> <p>Ruby Deo (Client Lead / Audit Manager) 07545 502399 Ruby.Deo@nhs.net</p>
Strategic Objectives:	Our Council (SO1)
Vision and Values:	"Our Borough - The Place To Be" (Vision) Resourceful & Resilient (V4)
Report Implications:-	
Legal:	There are no implications directly arising from this report.
Financial:	There are no implications directly arising from this report.
Corporate Risk Management:	Decreasing Financial Resources / Increasing Financial Pressures (CR1) Key Supplier / Partnership Failure (CR2) Reputation Damage (CR4) Effective Utilisation of Assets / Buildings (CR5) Regulatory Governance (CR6) Organisational / Transformational Change (CR8) Increased Fraud (CR10)
Equalities and Equalities Assessment (EA):	There are no implications directly arising from this report. EA not applicable

Human Rights:	There are no implications directly arising from this report.
Health and Safety:	There are no implications directly arising from this report.
Statutory Officers' Comments:-	
Head of Paid Service:	The report is satisfactory.
Chief Finance Officer:	The report is satisfactory.
Monitoring Officer:	The report is satisfactory.
Consultees:	None.
Background Papers:	None.
Appendices:	1. Oadby and Wigston Borough Council Revised Internal Audit Plan (2023/24)

1. Information

- 1.1 The Internal Audit Plan for 2023/24 to 2025/26 was approved by the Audit Committee in April 2023.
- 1.2 During 2023/24 to date additional work has been required to be completed by internal audit in relation to grant certification. In some cases, the grant certification work by internal audit has been a condition to receiving the grant or the work has been requested by the Section 151 Officer, so they are provided with independent assurance to enable them to give the required Section 151 assurance to the funding body.
- 1.3 To enable to additional grant certification work to be completed an IT audit that was due to look at the move to Bushloe House was removed from the plan, this was on the basis that no major IT issues have arisen during the move. This was agreed following a review of the audit plan with the Head of Internal Audit and the Head of Finance (Acting Chief Finance Officer and Section 151 Officer).
- 1.4 The Oadby and Wigston Borough Council Revised Internal Audit Plan (2023/24) is attached as Appendix 1.

Oadby and Wigston Borough Council

2023/24 Internal Audit Plan

Summary plan

This table summarises the proposed revised 2023/24 Internal Audit plan. Audits which are considered to be core in providing a Head of Internal Audit Opinion are highlighted in bold.

Ref.	Audit	Strategic Risk / Corporate Objective	Days	Phasing*	Outline scope	Assurance or Advisory
Corporate						
1	Head of Internal Audit Opinion	All	12	Q1-3	To undertake a comprehensive annual work programme to test the Council's approach to managing risks to support our year-end Head of Internal Audit Opinion statement.	Assurance
2	Governance Arrangements	CR5, CR8, CO1, CO2, CO3	8	Q2	Cyclical programme of work. In 2023/24 we will review of areas highlighted for improvement in the Annual Governance Statement to ensure appropriate action has been taken.	Assurance
3	National Fraud Initiative	CR1, CR6, CR12	8	Q1-Q4	To provide key contact and overview support to ensure progression of the NFI process to meet Cabinet Office requirements.	Advisory
Finance						
4	Financial Management and Reporting	CR1, CR6, CR10, CO2	10	Q4	To consider the adequacy and robustness of managerial control processes regarding the medium term financial strategy, budget setting and management, including a targeted review to support and assure on key areas of change/savings within the MTFs.	Assurance

Ref.	Audit	Strategic Risk / Corporate Objective	Days	Phasing*	Outline scope	Assurance or Advisory
5	Financial Systems	CR1, CR12, CO2	10	Q4	Review of key controls in respect of debtors.	Assurance
6	Revenues (Council Tax, Business Rates)	CR1, CR6, CR12, CO3	15	Q3	Key financial and public facing systems requiring regular assurance. Review of key controls over Council Tax and Business Rates.	Assurance
7	Benefits/Council Tax Support	CR1, CR6, CR12, CO3	10	Q4	To provide assurance over accuracy, validity and timeliness of benefits and CT support payments.	Assurance
8	Business rates grant income	CR1	10	Q1	Review and comment on the results of an internal investigation on the coding of s31 grant income.	Advisory
Customer Services and Transformation						
9	HR – Staff Development	CR1, CR6, CR8, CR10, CR12, CO3	10	Q2	To ensure that Council officers are set objectives that align with service plan and corporate objectives and that performance against these objectives is monitored.	Assurance
10	Payroll and expenses	CR1, CR6, CR12	10	Q3	To provide assurance that salaries and expenses are paid in an accurate, timely and complete manner.	Assurance
11	Procurement	CR1, CR2, CO2, CO3	15	Q2	Review of procurement arrangements to ensure that goods and services are obtained in a cost effective manner and in accordance with relevant procurement rules.	Assurance
Law and Democracy						

Ref.	Audit	Strategic Risk / Corporate Objective	Days	Phasing*	Outline scope	Assurance or Advisory
12	Licensing	CR6, CR8, CO1, CO3	10	Q2	Review of licensing arrangements for special treatments (e.g. tattoos, acupuncture), animal welfare and hairdressers/stylists.	Assurance
13	Private Sector Housing – Enforcement	CR4, CR6, CR8, CO1, CO3	10	Q1	Review of processes in place to ensure that health and safety standards are properly maintained in the private sector rental market, including inspections under the Housing Health and Safety Rating System (HHSRS) in applicable cases.	Assurance
14	Complaints Management	CR4, CR6	10	Q2	To ensure that complaints are recorded, investigated and responded to in a complete and timely manner in accordance with a prescribed policy and supporting procedures.	Assurance
15	Leisure Services – Contract Management	CR2, CR4, CR6, CR7, CO1, CO3	10	Q3	Review of the monitoring arrangements in place to ensure that the leisure service provider (SLM) delivers services in accordance with the contract and specification at Parklands Leisure Centre and Wigston Pool and Fitness Centre.	Assurance
16	Asset Disposals	CR7, CR8, CR12, CO2	10	Q2	To ensure that the financial probity and legal requirements have been met in respect of the sale of Bushloe House and Oadby Pool and that proceeds are utilised effectively.	Assurance
Built Environment						

Ref.	Audit	Strategic Risk / Corporate Objective	Days	Phasing*	Outline scope	Assurance or Advisory
17	Housing Allocations (Choice Based Lettings)	CR4, CR6, CR08, CO1, CO3	10	Q1	To provide assurance that the Council's Choice Based Lettings system is being effectively delivered on a fair and transparent basis.	Assurance
18	Housing Maintenance, Repairs and Voids	CR1, CR2, CR4, CR6, CO1	10	Q2	To review and comment on the draft specification for external contractors to bid for the provision of a responsive repairs and maintenance service for the Council's social housing stock, and to provide advice on the systems and processes that should be developed to manage the resulting contract.	Advisory
19	Disabled Facilities Grants	CR2, CR3, CR4, CR6, CR8, CR12, CO1, CO3	10	Q1	Review the process for managing the services provided by Lightbulb for the disbursement of Disabled Facilities Grants.	Assurance
20	Grant Certifications	CR8	17	Q1 - Q4	To provide Chief Auditor certification of grants as required by central government.	Assurance
Refuse and Recycling						
21	Fleet Management	CR1, CR2, CR7, CO3	10	Q2	Provide assurance that the size of the vehicle fleet reflects the Council's needs, is utilised effectively and is properly maintained. Appropriate financial probity controls are applied for any new vehicle fleet acquisitions.	Assurance

Ref.	Audit	Strategic Risk / Corporate Objective	Days	Phasing*	Outline scope	Assurance or Advisory
Management, Follow Up and Contingency						
22	Client Management	N/A	20	Q1-4	<p>For management of the Council’s internal audit service, including:</p> <ul style="list-style-type: none"> • production of the Strategic Internal Audit Plan and annual work programme • production of Head of Internal Audit Opinion and Annual Report • continual review and update of the Internal Audit Plan to ensure it meets the needs of the organisation • provision of ad hoc advice and support regarding internal control and governance issues • quality management • progress reports to the Audit Committee and Director of Finance • liaison with External Audit • attendance at Audit Committee, client progress meetings, and other meetings as required. <p><i>This section is in accordance with requirements of Internal Audit Standards.</i></p>	Assurance
23	Recommendation Tracking and Follow-Up	N/A	15	Q1-4	To follow up agreed actions in all internal audit reports using the recommendation tracker.	Assurance
24	Contingency	N/A	10	Q1-4	Contingency is used to cover the following:	Assurance

Ref.	Audit	Strategic Risk / Corporate Objective	Days	Phasing*	Outline scope	Assurance or Advisory
					<ul style="list-style-type: none"> • Changes to audit assignments that could not have been reasonably foreseen • Facilitate additional work where required or scope increases • Where we experience delays in obtaining evidence and/or receiving responses to queries • Where meetings are cancelled and we prepared and/or travelled to client sites • In line with our KPIs where we do not receive agreement to terms of reference and agreement to draft reports in a timely manner. <p>In addition, spare contingency can be utilised to review risk issues identified in-year by the Council, including unforeseen grant certifications.</p> <p><i>This section is in accordance with requirements of the PSIAS.</i></p>	
TOTAL			270 days			

* This phasing is indicative at this stage; this will be revisited in year to align with client requirements where possible and our resource availability as we finalise all of our client plans.



Audit Committee	Wednesday, 04 October 2023	Matter for Information
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Report Title: **Strategic Risk Update (2023/24)**

Report Author(s): **Bev Bull (Head of Finance / Interim Section 151 Officer)**

Purpose of Report:	To present the Strategic Risk Register (2023/24) to Committee for information.
Report Summary:	In accordance with the requirements of the Council’s Risk Management Policy, this report presents the Strategic Risk Register for the Committee’s consideration. The register is updated on a regular basis through discussions with the internal Risk Management Group and members of the Senior Leadership Team.
Recommendation(s):	That the content of the report and Strategic Risk Register (as set out at Appendix 1) be considered and noted.
Senior Leadership, Head of Service, Manager, Officer and Other Contact(s):	<p>Sal Khan (Interim Strategic Director) (0116) 257 2690 sal.khan@oadby-wigston.gov.uk</p> <p>Bev Bull (Head of Finance / Interim Section 151 Officer) (0116) 257 2649 bev.bull@oadby-wigston.gov.uk</p>
Strategic Objectives:	Our Council (SO1)
Vision and Values:	"Our Borough - The Place To Be" (Vision) Resourceful & Resilient (V4)
Report Implications:-	
Legal:	There are no implications arising from this report.
Financial:	There are no implications directly arising from this report.
Corporate Risk Management:	Decreasing Financial Resources / Increasing Financial Pressures (CR1) Key Supplier / Partnership Failure (CR2) Political Dynamics (CR3) Reputation Damage (CR4) Effective Utilisation of Assets / Buildings (CR5) Regulatory Governance (CR6) Failure to Respond to a Significant Incident (CR7) Organisational / Transformational Change (CR8) Economy / Regeneration (CR9) Increased Fraud (CR10) Cyber Threat / Security (CR11)
Equalities and Equalities Assessment (EA):	There are no implications directly arising from this report. EA not applicable
Human Rights:	There are no implications directly arising from this report.

Health and Safety:	There are no implications directly arising from this report.
Statutory Officers' Comments:-	
Head of Paid Service:	The report is satisfactory.
Chief Finance Officer:	As the author, the report is satisfactory.
Monitoring Officer:	The report is satisfactory.
Consultees:	<ul style="list-style-type: none"> • Risk Management Group • Senior Leadership Team
Background Papers:	<ul style="list-style-type: none"> • None
Appendices:	1. Strategic Risk Register (2023/24)

1. Background

- 1.1 In line with the Risk Management Policy which was approved by the Audit Committee at its meeting in January 2023, this report presents the Strategic Risk Register (2023/24) at Appendix 1.
- 1.2 The 'Risk Management Group' has met, reviewed and updated the risk register which has then been reviewed and approved by the Senior Leadership Team (SLT).
- 1.3 This paper presents a summary of the profile of risks contained within the register and highlights key movements in scores from the position reported in July 2023.

2. Strategic Risk Register

- 2.1 The Strategic Risk Register contains a total of 14 risks and there have been no additional risks added.
- 2.2 The mitigated scores for 1 out of 14 have been revised down due to completion of actions. For the other 13 the mitigated scores have remained the same as previously reported.
- 2.3 The change in mitigated score is visually represented by the arrows shown in the far-right column "Direction of Travel of mitigated risk score".
- 2.4 The mitigated score after existing controls and the target score with further management actions for CR4 - Hard to reach demographics feel disenfranchised through lack of specific communication and engagement, have been reduced due to the significant work on implementing existing controls that has been completed. The risk score reduces even further with the additional planned further management action. The mitigated risk and the target risk are now rated green.
- 2.5 The mitigated score after existing controls and the target score with further management actions for CR9 – Failure to respond to a significant incident, have been maintained at the same overall score as previously reported but the likelihood score has been reduced to unlikely due to the significant work on implementing existing controls including the Local Resilience Training and the business continuity measures in place following the move to Brocks Hill. The impact score has been increased to reflect that if a significant incident did happen it would have a moderate impact.

2.6 Changes have been made to existing controls, management actions and target dates, which are detailed in the 'Review Commentary' column of the Risk Register.

CR1 (financial resources) – existing controls updated to reflect recent reports to committee and workshop completed, and target dates updated to reflect timetable and officer capacity.

- CR2 (key supplier failure) – existing controls updated to reflect use of specialists and that contract information is now captured in service plans and 1-2-1's.
- CR4 (demographic engagement) – existing controls updated to include website language functionality, use of language line and the establishment of a quarterly Tenant and Leaseholder focus group.
- CR5 (political dynamics) – existing controls updated for completion of members induction training and Best Value OFLOG report further actions updated. Further actions updated for future planned SLT/member workshops and Best Value OFLOG self-assessment.
- CR6 (reputational damage) – existing controls updated for Anti-Fraud Policy approved by PFD and positive relationship with media.
- CR7 (asset utilisation) – existing controls updated for establishment of a budget for essential health and safety works. Further actions updated for progression and completion of the sale of Bushloe House and Oadby Pool site. Target date updated for full implementation of asset management system.
- CR8 (regulatory governance) – Further actions updated for appraisal training and 1-2-1 training being rolled out to all managers.
- CR9 (significant incident) – existing controls updated to reflect new accident investigation form and further management actions updated to reflect SLT review of LRF training attendance.
- CR10 (Organisational Change) – existing controls updated to reflect PFD approval of Peoples Strategy and further management actions updated for Organisation Review Policy review and service reviews.
- CR11 (economy/regeneration) – existing controls updated to reflect business event held, Business Improvement District foundation/feasibility stage completed and starting to develop the tourism offer. Further actions updated to reflect continuing to develop tourism offer, potential redesign of the Regen Team, BID development stage.
- CR12 (fraud) – existing controls updated to reflect the updated fraud strategy approved and target dates for implementation of further actions updated to reflect capacity of officers.
- CR13 (cyber threat/security) – existing controls updated to reflect completion of LRF Cyber Threat training exercise. Target date for further actions updated to reflect capacity.
- CR14 (lone working) – existing control updated for change for lone working system and lone working implications considered at appointment hubs.



IMPACT		
Level	Score	Description
Insignificant	1	<ul style="list-style-type: none"> no impact on service no impact on reputation complaint unlikely litigation risk remote
Minor	2	<ul style="list-style-type: none"> slight impact on service slight impact on reputation complaint possible litigation possible
Moderate	3	<ul style="list-style-type: none"> some service disruption potential for adverse publicity - avoidable with careful complaint probable litigation probable
Major	4	<ul style="list-style-type: none"> service disrupted adverse publicity not avoidable (local media) complaint probable litigation probable
Extreme / Catastrophic	5	<ul style="list-style-type: none"> service interrupted for significant time major adverse publicity not avoidable (national media) major litigation expected resignation of senior management and board loss of beneficiary confidence

		Impact				
		1	2	3	4	5
Likelihood	5	5	10	15	20	25
	4	4	8	12	16	20
	3	3	6	9	12	15
	2	2	4	6	8	10
	1	1	2	3	4	5




Risks that are red require mitigating action to reduce to amber or white

LIKELIHOOD		
Level	Score	Description
Remote	1	<ul style="list-style-type: none"> may only occur in exceptional circumstances
Unlikely	2	<ul style="list-style-type: none"> expected to occur in a few circumstances
Possible	3	<ul style="list-style-type: none"> expected to occur in some circumstances
Probable	4	<ul style="list-style-type: none"> expected to occur in many circumstances
Highly probable	5	<ul style="list-style-type: none"> expected to occur frequently and in most circumstances

Strategic Risk Register

Ref	Risk Definition What is the headline risk/issue?	2019-2024	Root Cause: What is the root cause or problem? What could go wrong?	Consequence /effect: What could occur as a result, how much of a problem would it be?	Inherent Risk Score (no controls)			Existing Controls (sources of assurance)			Mitigated Risk Score (with controls)			Further management actions/controls	Target Implementation date for further mgt actions	Target Score with further management actions/			Risk Owner	Review Date	Review Commentary	Direction of Travel of mitigated risk score
					Likelihood	Impact	Overall risk rating	Likelihood	Impact	Overall risk rating	Likelihood	Impact	Overall risk rating									
CR1	Decreasing Financial resources / Increasing Financial Pressures	Providing Excellent Services (CO3)	<ul style="list-style-type: none"> <input type="checkbox"/> Increase demand for services e.g. benefits <input type="checkbox"/> Continuing Austerity <input type="checkbox"/> Political promises <input type="checkbox"/> Change in priorities <input type="checkbox"/> Deflated housing market <input type="checkbox"/> Lack of business growth <input type="checkbox"/> Further changes in legislation <input type="checkbox"/> Pooling/Unpooling of NNDR <input type="checkbox"/> Universal Credit <input type="checkbox"/> Political hesitancy in decision making for fundamental service reform. <input type="checkbox"/> Cost-of-living crises <input type="checkbox"/> Supplier price variations as a result of inflation 	<ul style="list-style-type: none"> <input type="checkbox"/> Cuts in services <input type="checkbox"/> Political and customer expectations not met <input type="checkbox"/> Quality of service <input type="checkbox"/> Reputation damage <input type="checkbox"/> Knock on impact on the local community and economy e.g. spiral effect <input type="checkbox"/> Legal challenge. <input type="checkbox"/> Reduction in rent/monies owed to the council through the introduction of UC. <input type="checkbox"/> Increased homelessness adding stresses to council finances and the local economy. <input type="checkbox"/> Supplier price variations significant. 	5	4	20	<ul style="list-style-type: none"> <input type="checkbox"/> Budgetary Control processes and committee reporting <input type="checkbox"/> Medium Term Financial Strategy and HRA Business Plan - including scenario planning <input type="checkbox"/> Setting and monitoring of savings and efficiency targets <input type="checkbox"/> Annual Fees and Charges review <input type="checkbox"/> Disclosure of expenditure over £250 <input type="checkbox"/> Review of reserves and balances <input type="checkbox"/> Treasury Management and Investment Strategy <input type="checkbox"/> Prudential Indicators <input type="checkbox"/> Revised Financial Regulations <input type="checkbox"/> Business Rates Pooling <input type="checkbox"/> New Procurement Policy, <input type="checkbox"/> Homelessness team increased <input type="checkbox"/> Assessment of viability of capital projects. <input type="checkbox"/> Financial Inclusion Officer in post. <input type="checkbox"/> Scenario planning for budgets <input type="checkbox"/> Transformation Programme across the council to improve service <input type="checkbox"/> Ongoing impacts of inflation captured in medium term financial plan. <input type="checkbox"/> New MTFS approved September 2022 <input type="checkbox"/> Provisional local government finance settlement received and consultation will be responded to. <input type="checkbox"/> Engagement with MP, LGA and DLUHC about the council's unique financial outlook <input type="checkbox"/> Project Initiation Documents (PIDS) completed for all projects in the sustainability programme. <input type="checkbox"/> Q2 and Q3 2022/23 monitoring included repurposing of earmarked reserves. <input type="checkbox"/> Q3 2022/23 included an update on Cost of Living crisis support actions. <input type="checkbox"/> The final local Government Settlement has been received <input type="checkbox"/> 23/24 budget Set and MTFP updated. <input type="checkbox"/> Finalised outturn report for 22/23. <input type="checkbox"/> LGimprove engaged to support the outcome based budgeting approach to align budgets and Corporate Plan <input type="checkbox"/> CMT/SLT Financial Sustainability session held 5th Sept 2023 <input type="checkbox"/> Budget Monitoring report 2023/24 and Budget Approach including MTFP/ sustainability programme update and taken to PFD 12/9. <input type="checkbox"/> Members workshop held on Corporate plan and MTFP update 13/9 	4	4	16	<ul style="list-style-type: none"> <input type="checkbox"/> Review of Financial Regulations <input type="checkbox"/> Delivering and reporting on the sustainability programme and MTFP 	<ul style="list-style-type: none"> <input type="checkbox"/> December 2023 <input type="checkbox"/> December 2023 	4	4	16	Chief Financial Officer	Sep-23	Updated existing controls to reflect Q1 Budget Monitoring report 2023/24 and budget approach including MTFP/ sustainability programme update and taken to PFD 12/9 and SLT/CMT workshop and Members workshop. Review of Financial Regulations date moved from Sept to Dec due to capacity.			
CR2	Key Supplier Failure	Providing Excellent Services (CO3)	<ul style="list-style-type: none"> <input type="checkbox"/> Change in circumstances <input type="checkbox"/> Capacity and competency <input type="checkbox"/> Further decline of the Economy <input type="checkbox"/> Relationship breakdown <input type="checkbox"/> Changes in legislation <input type="checkbox"/> Changes in personnel <input type="checkbox"/> Liability issues <input type="checkbox"/> Economic conditions - inflation and interest rates 	<ul style="list-style-type: none"> <input type="checkbox"/> Cost implications <input type="checkbox"/> Business Continuity <input type="checkbox"/> Loss of revenue <input type="checkbox"/> Service failure <input type="checkbox"/> TUPE issues <input type="checkbox"/> Potential court action <input type="checkbox"/> Increased complaints <input type="checkbox"/> Reputation issues <input type="checkbox"/> Political damage <input type="checkbox"/> Delays 	5	4	20	<ul style="list-style-type: none"> <input type="checkbox"/> Formal contracts and agreements including realistic notice periods <input type="checkbox"/> Tender arrangements and pre qualification financial assessments <input type="checkbox"/> provisional local government finance settlement received <input type="checkbox"/> Qualified internal officers to provide legal advice <input type="checkbox"/> Use of external counsel <input type="checkbox"/> Performance management of contracts, Comprehensive Contract Register, Partnership working with Local Authority Partners <input type="checkbox"/> Welland Procurement also providing support. <input type="checkbox"/> Part of management Board to oversee delegated services such as Lightbulb and Building Control. <input type="checkbox"/> Creation of Project and Procurement Team <input type="checkbox"/> Partnership and contract risk registers <input type="checkbox"/> Contract term renegotiation with key providers as necessary <input type="checkbox"/> Contract Management review will be undertaken as part of the Sustainability Programme <input type="checkbox"/> Contracts information has been incorporated into draft service plan template. <input type="checkbox"/> Contracts an item on 1-2-1's. <input type="checkbox"/> Specialists engaged where required i.e. Leisure Operator Contract negotiations 	4	3	12	<ul style="list-style-type: none"> <input type="checkbox"/> Improving contract management processes (sustainability programme). <input type="checkbox"/> Complete renegotiation for LOC 	<ul style="list-style-type: none"> <input type="checkbox"/> March 2024 <input type="checkbox"/> Oct 2023 	2	2	4	Head of Law and Democracy/Monitoring Officer	Sep-23	Updated existing controls to reflect contract info being added to Service Plans and 1-2-1's and specialist used where required and further management actions to include completing the LOC renegotiation.			



Strategic Risk Register																					
Ref	Risk Definition What is the headline risk/issue?	2019-2024	Root Cause: What is the root cause or problem? What could go wrong?	Consequence /effect: What could occur as a result, how much of a problem would it be?	Inherent Risk Score (no controls)			Existing Controls (sources of assurance)			Mitigated Risk Score (with controls)			Further management actions/controls	Target Implementation date for further mgt actions	Target Score with further management actions/	Risk Owner	Review Date	Review Commentary	Direction of Travel of mitigated risk score	
					Likelihood	Impact	Overall risk rating				Likelihood	Impact	Overall risk rating			Likelihood	Impact	Overall risk rating			
CR3	Failure to work effectively with other public sector partner organisations (PSOs) and 3rd sector organisations	Building, Protecting and Empowering Communities (CO1); Growing the Borough Economically (CO2)	<ul style="list-style-type: none"> Poor service delivery from PSOs the Council has agreements with Lack of engagement from partner PSOs Governance arrangements which foster effective relationships may be inadequate leading to relationship breakdown Failure of relationships at strategic level in County & across members 	<ul style="list-style-type: none"> Loss of public confidence in Community Safety Partnership Loss of funding for LLR Sports Alliance partnership May not realise potential economies of scale Impact on staff morale 	4	3	12	<ul style="list-style-type: none"> Formal agreements with public sector partners which clearly identify roles & responsibilities Governance arrangements which manage performance against agreements Least officer arrangements/contract manager Financial controls ensuring payments are only authorised where service being delivered by partner organisation is received and is of appropriate quality Strategic Planning Group - governance arrangements are in place for this. Member Advisory Group also in place Performance of these arrangements is formally reviewed and changes are made if necessary. Regular account meetings with contracted 3rd sector organisations. Service Level Agreements in place where necessary. Cost of Living support programme has funded 3rd sector organisations and support for warm hubs. 	2	3	6	<ul style="list-style-type: none"> Sustainability Programme - Contract Management Project 	March 2024	2	3	6	Chief Executive	Sep-23	No changes		
CR4	Hard to reach demographics feel disenfranchised through lack of specific communication and engagement.	Building, Protecting and Empowering Communities (CO1)	<ul style="list-style-type: none"> Staff capacity could impact on engagement hard to reach communities some resident groups not digitally connected change in political power could result in non-statutory service being stopped Failure to consult when appropriate to do so Funding changes impacting on roles Digital exclusion as a result of cost of living crises 	<ul style="list-style-type: none"> Reputational damage lack of support for community initiatives missed opportunity to impact on equalities agenda and HWB of residents Citizens panel not representative of demographic. Services may not meet the needs of this demographic 	4	4	16	<ul style="list-style-type: none"> Public consultation surveys to obtain feedback for influencing strategy/policy through Citizens Panel and other communication channels, compliant with the Code of Practice on Consultations Refreshed digital e-mail system – targeted delivery on specific topics e.g. tenants newsletter – launch June 2022 Gov. Delivery digital e-mail system – targeted delivery on specific topics e.g. tenants newsletter – launch June 2022 Financial Inclusion Officer Volunteer community champion Digital Newsletter – specifically relating to health and wellbeing targeting socially vulnerable Events programme run by Community Health Improvement Officers to target vulnerable and hard to reach residents/communities. Statement of community involvement in place Residents Forums reinstated Sports and physical activity commission plan to target hard to reach Customer Experience Strategy consultation outcome due to be reviewed by members in March includes an Action Plan to introduce Appointment Hubs. Tenant Engagement Review taking place to support Tenant Satisfaction Review through gov legislation launched April 2023. Appointment hubs going live 5th June 2023. Reception point to open when relocate to Brocks Hill Community events held to mark the Kings Coronation. Our Borough paper Comms going to all residents end of Summer 2023. Website offers the facility to change language. Use language line for translation services. Tenant & Leaseholder focus group established and meeting on a quarterly basis. 	2	2	4	<ul style="list-style-type: none"> Customer Experience Strategy Action Plan to be monitored against Housing Regulators new Tenant Satisfaction measures to be collected throughout 2023/24. Explore Community engagement through the Community Wellbeing Partnership Language Translation Service incorporated into Committee. 	<ul style="list-style-type: none"> September 2023 March 2024 Oct 2023 Aug 2023 	1	2	3	Head of Customer Service and Transformation	Sep-23	Update to existing control to reflect the website offers the facility to change language and the access to language line for translation services and establishment of a quarterly Tenant and Leaseholder focus group.		
CR5	Political Dynamics	Providing Excellent Services (CO3)	<ul style="list-style-type: none"> Change in political power Change in leader New members Public perception changes 	<ul style="list-style-type: none"> Change in priorities Change in member/officer engagement Breakdown in communication Inability to meet expectations Reputation issues (organisational and political) Reactive decision making (rather than planned) Failure to follow legislative requirements e.g. equalities Further strain on council finances 	3	4	12	<ul style="list-style-type: none"> Member development programmes New Code of Conduct has been adopted which comes into force on 1/4/22, with training planned to familiarise members with its content Policies e.g. Safeguarding/Equalities and DBS checks Provision of chairing skills training Constitution, which is in the process of being reviewed to reflect new management structure Public consultation, Development of member enquiry system Training for members covering a range of areas including IT and Planning Buddying system Members bulletin Customer Service training - June 2022 Political awareness training for officers June 2022 Member and officer training undertaken with Centre for Governance and Scrutiny November 2022 Full review of members induction programme has been completed. Induction training delivered for members during May to July 2023. SLT/Member workshops July and Sept. CMT/Member training sept 'meet the teams'. Introductory Best Value OFLOG report at Full Council 26/9 	3	3	9	<ul style="list-style-type: none"> SLT/Member workshops Best Value OFLOG self assessment to be completed 	<ul style="list-style-type: none"> Nov 2023 Dec 2023 	2	3	6	Head of Law and Democracy/Monitoring Officer	Sep-23	Existing controls updated for induction training. SLT/Member workshops being delivered and Best Value OFLOG report. Further actions updated for future planned SLT/member workshops and Best Value OFLOG self assessment.		

Strategic Risk Register																					
Ref	Risk Definition What is the headline risk/issue?	2019-2024	Root Cause: What is the root cause or problem? What could go wrong?	Consequence /effect: What could occur as a result, how much of a problem would it be?	Inherent Risk Score (no controls)			Existing Controls (sources of assurance)			Mitigated Risk Score (with controls)			Further management actions/controls	Target Implementation date for further mgt actions	Target Score with further management actions/	Risk Owner	Review Date	Review Commentary	Direction of Travel of mitigated risk score	
					Likelihood	Impact	Overall risk rating				Likelihood	Impact	Overall risk rating			Likelihood	Impact	Overall risk rating			
CR6	Reputation Damage	Providing Excellent Services (CO3)	<ul style="list-style-type: none"> <input type="checkbox"/> Litigation <input type="checkbox"/> Breakdown in a partnership <input type="checkbox"/> Failure to have regard to officers advice <input type="checkbox"/> Whistle blowing <input type="checkbox"/> Freedom of Information (Fol) <input type="checkbox"/> Inconsistent decision making <input type="checkbox"/> Poor Media Relations <input type="checkbox"/> Poor communication <input type="checkbox"/> Failure to provide or reduce services <input type="checkbox"/> Poor performance <input type="checkbox"/> Poor business planning and consideration of financial implications 	<ul style="list-style-type: none"> <input type="checkbox"/> Intervention <input type="checkbox"/> Loss of public confidence <input type="checkbox"/> Ombudsman findings <input type="checkbox"/> Court costs <input type="checkbox"/> Quality of service affected <input type="checkbox"/> Breakdown in a partnership <input type="checkbox"/> Adverse publicity <input type="checkbox"/> Lower public satisfaction level <input type="checkbox"/> Time spent mitigating damage/rectifying the situation <input type="checkbox"/> Low Morale <input type="checkbox"/> Difficulties to recruit/staff retention <input type="checkbox"/> Inadequate budget provision, inappropriate financial decisions made 	4	4	16	<ul style="list-style-type: none"> <input type="checkbox"/> Review of external communication by Heads of Service <input type="checkbox"/> Use of modern gov <input type="checkbox"/> Whistle blowing and Anti Fraud and Corruption policies <input type="checkbox"/> Freedom of Information log <input type="checkbox"/> Qualified in house legal team <input type="checkbox"/> Officer complaints training & new complaints process <input type="checkbox"/> Performance reporting and Key Performance Indicators <input type="checkbox"/> Public and media consultation <input type="checkbox"/> Achieved accreditation for customer service excellence award <input type="checkbox"/> Communications Policy and Communications Plan in place <input type="checkbox"/> Online customer care training in place for all new staff and a separate module also in place for managers. <input type="checkbox"/> Partnership working eg Lightbulb & Local Plan <input type="checkbox"/> Marketing & Communications Manager <input type="checkbox"/> Social Media Policy <input type="checkbox"/> Service Standards <input type="checkbox"/> Performance Review Plans <input type="checkbox"/> Standardised project appraisal and affordability approach as per Corporate Peer Review Action Plan built into new MTFS <input type="checkbox"/> Complaints handling and investigation training for all managers undertaken November 2022 <input type="checkbox"/> Anti Fraud Policy to be reviewed and presented to SLT April 2023. <input type="checkbox"/> Safety Risk assessments always consider reputational damage as a risk. <input type="checkbox"/> Anti Fraud Policy reviewed and approved PFD July 2023. <input type="checkbox"/> Good relationships built with media i.e. cemetery 	2	2	4	<ul style="list-style-type: none"> <input type="checkbox"/> Revision of Asset Management Policy and Capital Expenditure Plan <input type="checkbox"/> Asset review <input type="checkbox"/> Holistic Asset Management database/system purchased and timetabled for implementation. <input type="checkbox"/> Completion of the sale of Bushloe House and Oadby Pool site. 	<ul style="list-style-type: none"> <input type="checkbox"/> Dec 2023 <input type="checkbox"/> Nov 2023 <input type="checkbox"/> March 2024 <input type="checkbox"/> Dec 2024 	2	2	4	Chief Executive	Sep-23	Existing Controls updated for Anti Fraud Policy approval by PFD and building positive relationships with media.		
CR7	Effective utilisation of Assets/Buildings (non-housing)	Building, Protecting and Empowering Communities (CO1); Providing Excellent Services (CO3)	<ul style="list-style-type: none"> <input type="checkbox"/> Failure to follow Health and Safety <input type="checkbox"/> Insurance/Public Liability <input type="checkbox"/> Financial investment <input type="checkbox"/> Contractor going into liquidation <input type="checkbox"/> Political will <input type="checkbox"/> Facility Management <input type="checkbox"/> Depreciation 	<ul style="list-style-type: none"> <input type="checkbox"/> Loss of investment opportunities <input type="checkbox"/> Loss of income <input type="checkbox"/> Loss of capital <input type="checkbox"/> Higher revenue costs <input type="checkbox"/> Costs <input type="checkbox"/> Death or injury <input type="checkbox"/> Higher insurance premiums <input type="checkbox"/> Reputation damage <input type="checkbox"/> Public liability <input type="checkbox"/> Personal liability for corporate team e.g. corporate manslaughter 	4	3	12	<ul style="list-style-type: none"> <input type="checkbox"/> Physical controls (e.g. Door Codes, fire alarms) <input type="checkbox"/> Designated first aiders <input type="checkbox"/> Capital Programme and HRA Business Plan - annual reiteration and regular monitoring <input type="checkbox"/> Fixed Asset Register <input type="checkbox"/> Annual valuation of property by external valuer <input type="checkbox"/> Designated Health and Safety Officer <input type="checkbox"/> Implementation of controls within Health and Safety Executive review <input type="checkbox"/> Health and Safety risk assessments <input type="checkbox"/> Designated Facilities Manager <input type="checkbox"/> Accommodation Reviewed <input type="checkbox"/> Health and safety assessments carried out on all buildings <input type="checkbox"/> Move to Bushloe House to Brocks Hill complete <input type="checkbox"/> Repurposing of public toilets business case currently in development with member engagement underway via PFD. <input type="checkbox"/> Asset Management a theme as part of the Sustainability Programme <input type="checkbox"/> Health and Safety Action Plan approved by full Council April 2023. <input type="checkbox"/> Budget established for H&S works at the depot. 	3	3	9	<ul style="list-style-type: none"> <input type="checkbox"/> Revision of Asset Management Policy and Capital Expenditure Plan <input type="checkbox"/> Asset review <input type="checkbox"/> Holistic Asset Management database/system purchased and timetabled for implementation. <input type="checkbox"/> Completion of the sale of Bushloe House and Oadby Pool site. 	<ul style="list-style-type: none"> <input type="checkbox"/> Dec 2023 <input type="checkbox"/> Nov 2023 <input type="checkbox"/> March 2024 <input type="checkbox"/> Dec 2024 	2	2	4	Head of Law and Democracy/Monitoring Officer	Sep-23	Existing Controls updated for approved budget for essential health and Safety works at depot. Further management controls updated for completion of Bushloe House sale and Oadby Pool. Target dates updated for Holistic Asset Management database and asset review implementation due to capacity.		
CR8	Regulatory Governance	Providing Excellent Services (CO3)	<ul style="list-style-type: none"> <input type="checkbox"/> New or changes to legislation <input type="checkbox"/> Resources (staff) <input type="checkbox"/> Failure to identify new legislation 	<ul style="list-style-type: none"> <input type="checkbox"/> Substantial fines e.g. Data Protection <input type="checkbox"/> Judicial review <input type="checkbox"/> Reputation <input type="checkbox"/> Code of conduct <input type="checkbox"/> Financial loss <input type="checkbox"/> Cost orders <input type="checkbox"/> Personal liability 	3	4	12	<ul style="list-style-type: none"> <input type="checkbox"/> Data Protection Policy and log <input type="checkbox"/> Freedom of Information log <input type="checkbox"/> Code of Conduct and training <input type="checkbox"/> HR Induction <input type="checkbox"/> Statutory Monitoring Officer <input type="checkbox"/> Subscriptions (e.g. legal journals and LGA) and CPD of legal officers <input type="checkbox"/> Prosecution Policy <input type="checkbox"/> Dedicated Policy. Compliance and Data Protection Officer <input type="checkbox"/> Purchased GDPR/DPA learning modules to be rolled out in the future. <input type="checkbox"/> Appraisal training and 1-2-1 training has been rolled out. to all managers. 	1	1	1	<ul style="list-style-type: none"> <input type="checkbox"/> Refresher training on GDPR/DPA to be completed by all. <input type="checkbox"/> Review and improve HR induction 	<ul style="list-style-type: none"> <input type="checkbox"/> Oct 2023 <input type="checkbox"/> Dec 2023 	1	1	1	Head of Law and Democracy/Monitoring Officer	Sep-23	Further actions updated for Appraisal training and 1-2-1 training being rolled out. to all managers.		

Strategic Risk Register

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					Likelihood	Impact	Overall risk rating	Likelihood	Impact	Overall risk rating	Likelihood	Impact	Overall risk rating									
CR9	Failure to respond to a significant incident	Providing Excellent Services (CO3)	<ul style="list-style-type: none"> <input type="checkbox"/> Loss of staff <input type="checkbox"/> Loss of ICT <input type="checkbox"/> Loss of Building <input type="checkbox"/> Loss of Key supplier <input type="checkbox"/> Loss of facilities <input type="checkbox"/> Loss of systems <input type="checkbox"/> Act of God <input type="checkbox"/> Adverse Weather <input type="checkbox"/> Pandemic <input type="checkbox"/> Adverse staff impact as a result of cost of living 	<ul style="list-style-type: none"> <input type="checkbox"/> Insurance – higher premiums <input type="checkbox"/> Loss of essential services <input type="checkbox"/> Adverse publicity <input type="checkbox"/> Reputation damage <input type="checkbox"/> Loss of public confidence <input type="checkbox"/> Financial damage <input type="checkbox"/> Death and injury <input type="checkbox"/> Litigation risks <input type="checkbox"/> Insurance – higher premiums <input type="checkbox"/> Loss of essential services <input type="checkbox"/> Adverse publicity <input type="checkbox"/> Loss of public confidence <input type="checkbox"/> Financial damage <input type="checkbox"/> Death and injury <input type="checkbox"/> Litigation risks <input type="checkbox"/> Staff unavailable after major incident <input type="checkbox"/> large proportion of staff becoming ill 	4	4	16	<ul style="list-style-type: none"> <input type="checkbox"/> Insurance policies and annual review <input type="checkbox"/> Use of Zurich Risk Management Service <input type="checkbox"/> Risk Management policies and procedures <input type="checkbox"/> Membership of Local Resilience Forum <input type="checkbox"/> Standby rota <input type="checkbox"/> IT backup, Business Continuity Plans in place <input type="checkbox"/> Community Engagement with Health professionals <input type="checkbox"/> Agile Working Policy <input type="checkbox"/> Coordination of Out of Hours Service <input type="checkbox"/> Additional training from Leicestershire Resilience Partnership underway (incl power lose scenario) <input type="checkbox"/> Business Continuity training exercise and refresh undertaken December 2022 <input type="checkbox"/> BC Plans refresh and incorporation into service plans Dec 2022 <input type="checkbox"/> SLT and CMT additional training scheduled with LRF <input type="checkbox"/> Mighty Oak national power outage LRF Training exercise <input type="checkbox"/> Brockshill project has incorporated business continuity improvements inc generator if power outage. <input type="checkbox"/> New accident investigation form 	2	3	6	<ul style="list-style-type: none"> <input type="checkbox"/> LRF training course attendance to be reviewed by SLT 	<ul style="list-style-type: none"> <input type="checkbox"/> Oct 2023 	2	3	6	Head of Law and Democracy/Monitoring Officer	Sep-23	Existing controls updated to reflect new accident investigation form and further management actions updated to reflect SLT review of LRF training attendance.	↔		
CR10	Organisational/ Transformational Change	Providing Excellent Services (CO3)	<ul style="list-style-type: none"> <input type="checkbox"/> Restructure <input type="checkbox"/> Transformational change <input type="checkbox"/> Transferable skills <input type="checkbox"/> Reduction in funding <input type="checkbox"/> Change in personnel <input type="checkbox"/> Change in the way the council delivers services <input type="checkbox"/> Redundancy <input type="checkbox"/> Less controls in place due to limited resources <input type="checkbox"/> Change in office location 	<ul style="list-style-type: none"> <input type="checkbox"/> Redundancy <input type="checkbox"/> Staff morale <input type="checkbox"/> Staff retention <input type="checkbox"/> Change in working practices <input type="checkbox"/> Impact on quality of service <input type="checkbox"/> Legal implications <input type="checkbox"/> HR implications <input type="checkbox"/> Reputation damage/perception <input type="checkbox"/> Financial loss <input type="checkbox"/> Possible litigation <input type="checkbox"/> Increased fraud 	3	3	9	<ul style="list-style-type: none"> <input type="checkbox"/> Organisation review policy <input type="checkbox"/> Recruitment and selection policies and procedures <input type="checkbox"/> Union and staff consultation <input type="checkbox"/> Staff Wellbeing Group and Wellbeing Teams <input type="checkbox"/> Staff Health and Wellbeing Action Plan <input type="checkbox"/> Internal Audit <input type="checkbox"/> Staff newsletters <input type="checkbox"/> Monitoring and supervision of management/1:1's <input type="checkbox"/> Training and professional qualification support <input type="checkbox"/> Performance appraisal process <input type="checkbox"/> Formal induction programme <input type="checkbox"/> Staff engagement (Brocks Hill staff engagement day) <input type="checkbox"/> Comms plans for key projects - i.e. Brocks Hill, includes PR, Public, Staff and member and other stakeholder comms plans <input type="checkbox"/> Staff engagement on organisational culture and values as part of People Strategy underway <input type="checkbox"/> Introduction of live vacancy management plan with SLT <input type="checkbox"/> People Strategy approved by PFD 12/09/2022 	3	2	6	<ul style="list-style-type: none"> <input type="checkbox"/> Organisation Review Policy being updated. <input type="checkbox"/> Service Reviews being undertaken. 	<ul style="list-style-type: none"> <input type="checkbox"/> Oct 2023 <input type="checkbox"/> Ongoing 	2	2	4	Strategic Director	May-23	Existing controls updated to reflect PFD approval of Peoples Strategy and further management actions updated for Organisation Review Policy review and Service Reviews.	↔		

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					Likelihood	Impact	Overall risk rating	Likelihood	Impact	Overall risk rating	Likelihood	Impact	Overall risk rating									
CR11	Economy/Regeneration	Growing the Borough Economically (CO2)	<ul style="list-style-type: none"> <input type="checkbox"/> Further decline in the economy <input type="checkbox"/> BREXIT COVID Ukraine/Russia conflict and also energy costs crisis (uncertainty of cost impact) <input type="checkbox"/> Pooling/Unpooling of NNDR <input type="checkbox"/> Cost of living 	<ul style="list-style-type: none"> <input type="checkbox"/> Relocation (Business and Domestic) <input type="checkbox"/> Lack of inward investment <input type="checkbox"/> Increased demand for certain services e.g. benefits <input type="checkbox"/> Loss of value in public assets <input type="checkbox"/> Need to continually adapt/change <input type="checkbox"/> Conflicting pressures - decreased funding – increased demand <input type="checkbox"/> Spiral effect <input type="checkbox"/> Short term decision making – uncertainty <input type="checkbox"/> Increased autonomy leads to greater risk <input type="checkbox"/> Decrease in collection levels 	5	4	20	<ul style="list-style-type: none"> <input type="checkbox"/> Demand management of services that come under pressure as a result of decline in economy <input type="checkbox"/> Debt Recovery Policy in place <input type="checkbox"/> Local Council Tax and Business Rate Retention scheme in place <input type="checkbox"/> Contract monitoring of bailiffs <input type="checkbox"/> Paying out business grants to support local businesses during pandemic <input type="checkbox"/> Regular programme of business webinars to provide information and support to businesses <input type="checkbox"/> Monthly newsletter issued to businesses <input type="checkbox"/> Economic Regeneration Team increased to include 2 Project Managers who have been recruited to focus on bringing forward some revenue generating projects. <input type="checkbox"/> Helping Hands - energy champion <input type="checkbox"/> Business microsite being developed with an aim to go live late summer 2022. <input type="checkbox"/> Economic Regeneration Team restructured to maximise opportunities to bring forward regeneration and revenue generating projects <input type="checkbox"/> UKSPF Investment Plan submitted. <input type="checkbox"/> Levelling Up bid submitted <input type="checkbox"/> Sub-committees established to provide a focus on key regeneration projects <input type="checkbox"/> Specialist support procured to advise on the deliverability of regeneration projects (Oadby Pool) <input type="checkbox"/> as per Corporate Peer Review Action Plan, approach to maximising funding set out <input type="checkbox"/> Cost of Living report to members sets our proposal to review discretionary rates relief which may provide additional relief to businesses. <ul style="list-style-type: none"> <input type="checkbox"/> UKSPF funding announced <input type="checkbox"/> Next round of levelling up bidding announced <input type="checkbox"/> Economic Dev Team designed <input type="checkbox"/> Business Networking Event 14/09/2023 - 60 businesses attended. <input type="checkbox"/> Starting develop tourism offer for the Borough <input type="checkbox"/> Business Improvement District Foundation Phase feasibility completed 	4	3	12	<ul style="list-style-type: none"> <input type="checkbox"/> Develop tourism offer for the Borough <input type="checkbox"/> Reconsideration of Economic Dev Team design (two posts Regen Manager and Regen project Officer held under vacancy freeze and budget pressures) <input type="checkbox"/> BID Development Stage 	<ul style="list-style-type: none"> <input type="checkbox"/> On-going <input type="checkbox"/> Dec 2023 <input type="checkbox"/> July 2024 	4	2	8	Head of Built Environment	Sep-23	Existing controls updated to reflect business event held, BID development/feasibility stage completed and starting to develop the tourism offer. Further actions updated to develop tourism offer, potential redesign of the Regen Team, BID development stage.			
CR12	Increased Fraud	Providing Excellent Services (CO3)	<ul style="list-style-type: none"> <input type="checkbox"/> Dilution of internal controls due to less staff <input type="checkbox"/> Increase in unemployment <input type="checkbox"/> Reduction in benefits <input type="checkbox"/> Inflation <input type="checkbox"/> Debt <input type="checkbox"/> Opportunity <input type="checkbox"/> March 16 <input type="checkbox"/> Sub-letting of Council properties 	<ul style="list-style-type: none"> <input type="checkbox"/> Homelessness, poverty and social deprivation <input type="checkbox"/> Financial loss <input type="checkbox"/> Resources of the authority to investigate fraud issues <input type="checkbox"/> Reputation impact <input type="checkbox"/> Litigation 	3	3	9	<ul style="list-style-type: none"> <input type="checkbox"/> Internal and External Audit <input type="checkbox"/> Financial Regulations <input type="checkbox"/> Segregation of Duties <input type="checkbox"/> Supervision and Management <input type="checkbox"/> Investigation and disciplinary procedures <input type="checkbox"/> Litigation <input type="checkbox"/> Anti Fraud and Corruption Policy <input type="checkbox"/> Whistle blowing process <input type="checkbox"/> Tone from the top - no tolerance <input type="checkbox"/> Budgetary Control <input type="checkbox"/> Participation in National Fraud Initiative <input type="checkbox"/> Transaction review (e.g. invoices/mileage) <input type="checkbox"/> All related Policies to be reviewed and an annual rolling training programme to be implemented. <input type="checkbox"/> Anti Fraud Policy reviewed and approved PFD July 2023 includes Bribery Act. 	2	3	6	<ul style="list-style-type: none"> <input type="checkbox"/> Fraud Awareness Training <input type="checkbox"/> Implement internal audit recommendations 	<ul style="list-style-type: none"> <input type="checkbox"/> Oct 2023 <input type="checkbox"/> Oct 2023 	2	2	4	Chief Financial Officer	Sep-23	Existing Controls updated to reflect the updated fraud strategy approved and target dates for implementation of further actions updated to reflect capacity of officers.			

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CR13	Cyber Threat/Security, Cyber security is seen as an ICT risk and not a corporate risk that needs to be managed and monitored by senior management.	Providing Excellent Services (CO3)	Cyber threats are increasing on a worldwide basis, with criminals known to target public sector organisations in an attempt to obtain personal data on a significant scale. The Council is thus at high risk of being attacked.	<input type="checkbox"/> Financial loss <input type="checkbox"/> Resources of the authority to investigate fraud issues <input type="checkbox"/> Reputation impact <input type="checkbox"/> Litigation, Loss of data, breaches of GDPR, SMT lack of oversight	4	5	20	<input type="checkbox"/> As part of the new ICT Team, there is a dedicated IT Security Manager and cyber threats and security fall within his remit. <input type="checkbox"/> A range of IT Security Policies are in place and will be reviewed and approved by SLT. <input type="checkbox"/> Also part of Leicestershire Resilience Forum and have access to their specialisation if a breach occurs. In addition as partner their role is to act as 'check and balance' on policies. They also provide training events on cyber security matters. <input type="checkbox"/> Increased cyber threat security technology implementation underway <input type="checkbox"/> Cyber Training rolled out across the organisation <input type="checkbox"/> BCP has been reviewed by IT Security Manager. <input type="checkbox"/> LRF exercise re cyber threats attended in July 2023 by one Technical Officer and one none Technical Officer.	2	3	6	<input type="checkbox"/> Cyber Threat training for members	Dec-23	2	3	6	Head of Finance	Sep-23	Existing Controls updated to reflect completion of LRF Cyber Threat training exercise. Target date for further actions updated to reflect capacity.	
CR14 ~ Page 74 ~	19. Staff lone working including out of hours	Providing Excellent Services (CO3)	Increased risk of staff harm from violence & aggression from service users.	Staff could suffer physical and emotional harm, which could lead to long periods of sick leave.	4	5	20	<input type="checkbox"/> Council has Lone Worker Policy & Procedure <input type="checkbox"/> Equipment is available such as panic alarms & body cameras <input type="checkbox"/> Records are maintained of challenging residents which are reviewed prior to visits taking place <input type="checkbox"/> Relationship with local Police, who will attend visits where there is a potential for aggression & violence <input type="checkbox"/> DBS checks undertaken for relevant staff <input type="checkbox"/> Training session undertaken for lone working staff on (pick Protect) system <input type="checkbox"/> Contract ended for Solo Protect and moved to Pick Protect. <input type="checkbox"/> Risk Assessment for appointment hubs included consideration of lone working and guidance provided.	2	3	6	Include in induction and also carry out training awareness exercise for all current staff Need to review utilisation and cost of equipment	Mar-24	2	3	6	Head of Law and Democracy/Monitoring Officer	May-23	Existing control updated for change for lone working system contract and lone working implications considered at appointment hubs.	