



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, 10 April 2024, 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
02 April 2024

Anne E Court
Chief Executive



Meeting ID: 2612

ITEM NO.

AGENDA

PAGE NO'S

Meeting Live Broadcast | Information and Link

This meeting will be broadcast live.

Press & Public Access:

A direct link to the live broadcast of the meeting's proceedings on the Council's Civico platform is below.

<https://civico.net/oadby-wigston/18757-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.

2. Appointment of Substitutes



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

Refuse & Recycling Centre: The Depot, Wigston Road, Oadby, Leicester, LE2 5JE

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



oadby-wigston.gov.uk



OadbyWigstonBC



@Oadby_Wigston

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 - 5

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. Internal Audit Progress Update (April 2024)

To Follow

Report of the Strategic Director & S151 Officer

8. Strategic Risk Update (2023/24)

6 - 12

Report of the Strategic Director & S151 Officer

9. Progress Against External Audit Follow-On Recommendations

13 - 18

Report of the Strategic Director & S151 Officer

10. Statement of Accounts (2022/23)

To Follow

Report of the Strategic Director & S151 Officer

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Agenda Item 4

**MINUTES OF THE MEETING OF THE AUDIT COMMITTEE HELD AT CIVIC SUITE 2,
BROCKS HILL COUNCIL OFFICES, WASHBROOK LANE, OADBY, LEICESTER, LE2 5JJ ON
WEDNESDAY, 24 JANUARY 2024 COMMENCING AT 6.00 PM**

PRESENT

K J Loydall Chair



Meeting ID: 2584

COUNCILLORS

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

OFFICERS IN ATTENDANCE

S J Ball Legal & Democratic Services Manager / Deputy Monitoring Officer
B Bull Head of Finance / Section 151 Officer
A Hunt Democratic & Electoral Services Officer
S Khan Interim Strategic Director

OTHERS IN ATTENDANCE

Ms R Deo 360 Assurance
G Patterson Grant Thornton UK LLP

21. APOLOGIES FOR ABSENCE

None.

22. APPOINTMENT OF SUBSTITUTES

None.

23. DECLARATIONS OF INTEREST

None.

24. MINUTES OF THE PREVIOUS MEETING

By affirmation of the meeting, it was

UNANIMOUSLY RESOLVED THAT:

The minutes of the previous meeting held on 04 October 2023 be taken as read, confirmed and approved.

25. ACTION LIST ARISING FROM THE PREVIOUS MEETING

Audit Committee

Wednesday, 24 January 2024, 6.00 pm

None.

26. PETITIONS AND DEPUTATIONS

None

27. INTERNAL AUDIT PROGRESS UPDATE (JANUARY 2024)

The Committee gave consideration to the report and appendix (as set at pages 6 - 24 of the agenda reports pack) which updated members on Internal Audit's progress on delivering the 2023/24 Audit Plan.

By affirmation of the meeting, it was

UNANIMOUSLY RESOLVED THAT:

The progress made in delivering the 2023/24 Audit Plan be noted.

28. STRATEGIC RISK UPDATE (2023/24)

The Committee gave consideration to the report and appendix (as set out on pages 25 - 32 of the agenda pack) which presented the Strategic Risk Register (2023/24) to Committee for information.

By affirmation of the meeting, it was

UNANIMOUSLY RESOLVED THAT:

The report and Strategic Risk Register (2023/24) (as set out at Appendix 1) be considered and noted.

29. AUDIT COMMITTEE SELF ASSESSMENT

The Committee gave consideration to the report and appendices (as set out on pages 33 - 48 of the agenda pack) which informed members of the Self-Assessment exercise undertaken against the CIPFA Position Statement: Audit Committees in Local Authorities and Police 2022 – A Self-Assessment of Good Practice.

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

UNANIMOUSLY RESOLVED THAT:

- i) The content of the report and appendices be noted; and**
- ii) The findings within the self-assessment and the action plan be agreed.**

30. INTERIM ANNUAL REPORT FOR 2022/23 AND KEY RECOMMENDATION 2023/24

The Committee gave consideration to the report and appendices (as set out on pages 49 - 92 of the agenda pack) which presented the External Auditors Interim Annual Report for 2022/23 and an Immediate Annual Report for 2023/24 Key Recommendation.

It was moved by the Chair, seconded by Councillor J Kaufman and

UNANIMOUSLY RESOLVED THAT:

- i) The content of the report and appendices be noted; and**
- ii) The report and appendices be recommended to be noted by Full Council.**

31. EXTERNAL AUDIT PROGRESS REPORT AND ANNUAL AUDIT PLAN FOR 2022/23

The Committee gave consideration to the report and appendices (as set out on pages 5 - 68 of the agenda update pack) which presented the External Auditor's 2022/23 Audit Plan and Progress Report.

By affirmation of the meeting, it was

UNANIMOUSLY RESOLVED THAT:

The content of the report and appendices be noted.

THE MEETING CLOSED AT 7.18 pm

Agenda Item 8



Audit Committee	Wednesday, 10 April 2024	Matter for Information
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Report Title: **Strategic Risk Update (2023/24)**

Report Author(s): **Sal Khan (Interim Strategic Director & S151 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):	Sal Khan (Interim Strategic Director & S151 Officer) (0116) 257 2690 sal.khan@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 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)
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:	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 Senior Leadership Team has reviewed, updated and approved the attached Risk Register.
- 1.3 This report presents a high-level summary of the risks contained within the register and highlights key movements in scores from the position reported in January 2024.

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 Any change in mitigated score is visually represented by the arrows shown in the far-right column "Direction of Travel of mitigated risk score".
- 2.3 Changes have been made to existing controls, management actions and target dates which are detailed in the 'Review Commentary' column of the 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)	<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	<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	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"/> Procurement Policy, <input type="checkbox"/> New <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"/> Service/Review 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"/> Engagement with MP, LGA and DLUHC about the council's unique financial Sustainability Programme now <input type="checkbox"/> Project Initiation Documents (PIDS) completed for all projects in the sustainability programme. <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 <input type="checkbox"/> Star Chamber <input type="checkbox"/> Draft budget and MTFP update presented at PFD and Full Council Dec 2024 <input type="checkbox"/> approved not to use reserves to balance budget <input type="checkbox"/> Service Delivery Changes - Financial Sustainability Plan approved <input type="checkbox"/> Provisional local government finance settlement for 2024/25 received and consultation responded to. 2024/25 Budget Approved at Full Council February 2024. This balanced by introduction of new charges, service changes including staffing reductions.	4	4	16	<input type="checkbox"/> Review of Fin Regs <input type="checkbox"/> Delivery of Service Delivery Changes – Financial Sustainability Plan.	<input type="checkbox"/> June 2024 <input type="checkbox"/> September 2024	4	4	16	Chief Financial Officer	Mar-24	Updated existing controls to reflect final approval of 2024/25 budget at February Council and the delivery of Service Delivery Changes – Financial Sustainability Plan, where activity is well under way.	
CR2	Key Supplier Failure	Providing Excellent Services (CO3)	<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	<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 (LOC) negotiations. <input type="checkbox"/> LOC Contract renegotiation approved at Council 12 December 2023 / Awaiting SLM agreement to LOC changes.	5	4	20	<input type="checkbox"/> Improving contract management processes (sustainability programme). <input type="checkbox"/> Complete renegotiation for LOC	March 2024 Feb 2024	2	2	4	Head of Law and Democracy/ Monitoring Officer	Mar-24	The approval to accept the new LOC position had been fedback to SLM we are now waiting for their confirmation of accepting the new arrangements.					
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)	<input type="checkbox"/> Poor service delivery from PSOs the Council has agreements with <input type="checkbox"/> Lack of engagement from partner PSOs <input type="checkbox"/> Governance arrangements which foster effective relationships may be inadequate leading to relationship breakdown Failure of relationships at strategic level in County & across members	<input type="checkbox"/> Loss of public confidence in Community Safety Partnership <input type="checkbox"/> Loss of funding for LLR Sports Alliance partnership <input type="checkbox"/> May not realise potential economies of scale <input type="checkbox"/> Impact on staff morale	4	3	12	<input type="checkbox"/> Formal agreements with public sector partners which clearly identify roles & responsibilities <input type="checkbox"/> Governance arrangements which manage performance against agreements <input type="checkbox"/> Lead officer arrangements/contract manager <input type="checkbox"/> Financial controls ensuring payments are only authorised where service being delivered by partner organisation is received and is of appropriate quality <input type="checkbox"/> 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. <input type="checkbox"/> Regular account meetings with contracted 3rd sector organisations. <input type="checkbox"/> Service Level Agreements in place where necessary. <input type="checkbox"/> Cost of Living support programme has funded 3rd sector organisations and support for warm hubs.	<input type="checkbox"/> Sustainability Programme - Contract Management Project	March 2024	2	3	6	Head of Law and Democracy/ Monitoring Officer	Mar-24	Full council agreed to reduce funding to third party supplier and reduced the funding to a neighbouring LA for the Community Health & Wellbeing Service.				

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					
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 Communications Strategy launch due 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 Brockshill 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. Language Translation Service incorporate 	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. 	<ul style="list-style-type: none"> March 2024 March 2024 	1	2	3	Head of Customer Service and Transformation	Mar-24	Full council agreed to reduce funding to third party supplier and reduced the funding to a neighbouring IA for the Community Health & Wellbeing Service.	
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, Training Development of member enquiry system for members covering a range of areas including IT and Planning Buddying system Customer Members bulletin 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, Sept. Nov CMT/Member training sept 'meet the teams'. Introductory Best Value OFLOG report at Full Council 26/9/2023. OFLOG Self Assessment to be presented to Full Council in April 2024 	3	3	9	<ul style="list-style-type: none"> Best Value OFLOG self assessment to be completed Planning Member training externally facilitated 	<ul style="list-style-type: none"> Feb 2024 Jan 2024 	2	3	6	Head of Law and Democracy/ Monitoring Officer	Mar-24	OFLOG Self Assessment to be presented to Council	
CR6	Reputation Damage	Providing Excellent Services (CO3)	<ul style="list-style-type: none"> Litigation Breakdown in a partnership Failure to have regard to officers advice Whistle blowing Freedom of Information (Fol) Inconsistent decision making Poor Media Relations Poor communication Failure to provide or reduce services Poor performance Poor business planning and consideration of financial implications 	<ul style="list-style-type: none"> Intervention Loss of public confidence Ombudsman findings Court costs Quality of service affected Breakdown in a partnership Adverse publicity Lower public satisfaction level Time spent mitigating damage/rectifying the situation Low Morale Difficulties to recruit/staff retention Inadequate budget provision, inappropriate financial decisions made 	4	4	16	<ul style="list-style-type: none"> Review of external communication by Heads of Service Use of modern.gov Whistle blowing and Anti Fraud and Corruption policies Freedom of Information log Qualified in house legal team Officer complaints training & new complaints process Performance reporting and Key Performance Indicators Public and media consultation Achieved accreditation for customer service excellence award Communications Policy and Communications Plan in place Online customer care training in place for all new staff and a separate module also in place for managers. Partnership working eg Lightbulb & Local Plan Marketing & Communications Manager Social Media Policy Service Standards Project Comms Plans Performance Review Plans Standardised project appraisal and affordability approach as per Corporate Peer Review Action Plan built into new MTFS Complaints handling and investigation training for all managers undertaken November 2022 Safety Risk assessments always consider reputational damage as a risk. Anti Fraud Policy reviewed and approved PFD July 2023. Good relationships built with media i.e. cemetery Consultations conducted i.e budget 	2	2	4			2	2	4	Chief Executive	Mar-24	Existing Controls updated for public consultations taking place. No Changes	

Strategic Risk Register																				
Ref	Risk Definition	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		
	What is the headline risk/issue?				Likelihood	Impact	Overall risk rating		Likelihood	Impact	Overall risk rating			Likelihood	Impact	Overall risk rating				
CR7	Effective utilisation of Assets/Buildings (non-housing)	Building, Protecting and Empowering Communities (CO1); Providing Excellent Services (CO3)	<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	<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	<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. <input type="checkbox"/> Asset Review received end of November <input type="checkbox"/> 5 member working group to be established to assess assets for disposal.	3	3	9	<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.	<input type="checkbox"/> March 2024 <input type="checkbox"/> Jan 2024 <input type="checkbox"/> March 2024 <input type="checkbox"/> Dec 2024	2	2	4	Head of Law and Democracy/Monitoring Officer	Mar-24	No changes	
CR8	Regulatory Governance	Providing Excellent Services (CO3)	<input type="checkbox"/> New or changes to legislation <input type="checkbox"/> Resources (staff) <input type="checkbox"/> Failure to identify new legislation	<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	<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. <input type="checkbox"/> New Social Housing Regulation Act 2023 strengthens the regulation regime associated with the Council as a social landlord. A full inspection by the regulator can be expected by end of 2026 <input type="checkbox"/> Building Safety Act 2022 places increased compliance responsibilities and scrutiny on Building Control and the construction industry generally.	1	1	1	<input type="checkbox"/> Refresher training on GDPR/DPA to be completed by all. <input type="checkbox"/> New starter course (office and manual workers) to be implemented for GDPR <input type="checkbox"/> Review and improve HR induction Resources in Housing Team to be focused around meeting the requirements of the new act. Leicestershire Building Control Partnership has put in place an action plan to manage this risk	<input type="checkbox"/> Summer 2024 <input type="checkbox"/> February 2024 <input type="checkbox"/> February 2024	1	1	1	Head of Law and Democracy/Monitoring Officer	Mar-24	Existing Control and further actions have been updated in relation to the Social Housing Regulation Act 2023 and Building Safety Act 2022. Target dates on existing further actions have been updated.	
CR9	Failure to respond to a significant incident	Providing Excellent Services (CO3)	<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	<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"/> Loss of income <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	<input type="checkbox"/> Insurance policies and annual review - new insurers from 1 Jan 2024 <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 <input type="checkbox"/> Refresher of Health and Safety Training <input type="checkbox"/> Health and Safety face to face training for manual workers delivered.	2	3	6	<input type="checkbox"/> LRF training course attendance to be reviewed by SLT <input type="checkbox"/> Risk Management Training via the new insurers to be investigated <input type="checkbox"/> New insurance processes being rolled out to operational staff	<input type="checkbox"/> Jan 2024 <input type="checkbox"/> July 2024 <input type="checkbox"/> Feb 2024	2	3	6	Head of Law and Democracy/Monitoring Officer	Mar-24	Existing controls updated to reflect new insurers from 1 Jan 2024 and refresher and manual worker Health and Safety Training. Further management actions updated to reflect SLT review of LRF training attendance, Risk Management Training and new insurance processes.	

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?	Strategic Risk Register			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
					Inherent Risk Score (no controls)				Likelihood	Impact	Overall risk rating			Likelihood	Impact	Overall risk rating				
CR10	Organisational/ Transformational Change	Providing Excellent Services (CO3)	<ul style="list-style-type: none"> Restructure Transformational change Transferable skills Reduction in funding Change in personnel Change in the way the council delivers services Redundancy Less controls in place due to limited resources Change in office location 	<ul style="list-style-type: none"> Redundancy Staff morale Staff retention Change in working practices Impact on quality of service Legal implications HR implications Reputation damage/perception Financial loss Possible litigation Increased fraud 	3	3	9	<ul style="list-style-type: none"> Organisation review policy Recruitment and selection policies and procedures Union and staff consultation Staff Wellbeing Group and Wellbeing Teams Staff Health and Wellbeing Action Plan Internal Audit Staff newsletters Monitoring and supervision of management/1:1's Training and professional qualification support Formal Performance appraisal process Comms induction programme Staff engagement (Brocks Hill staff engagement day) Comms plans for key projects - i.e. Brocks Hill, includes PR, Public, Staff and member and other stakeholder comms plans Staff engagement on organisational culture and values as part of People Strategy underway Introduction of live vacancy management plan with SLT People Strategy approved by PFD 12/09/2023 Organisation Strategy update completed. Clean & Green / Corporate Assets Service Review concluded. and Revs and Bens review underway / Service changes post budget approval are well underway . 	3	2	6	<ul style="list-style-type: none"> Organisation Strategy to be approved. Ongoing Service Reviews being undertaken. 	On hold/ TBC	2	2	4	Strategic Director	Mar-24	Existing controls updated for Organisation Strategy update and Service Review progress. Progress against budget/service implications updated	↔
CR11	Economy/ Regeneration	Growing the Borough Economically (CO2)	<ul style="list-style-type: none"> Further decline in the economy BREXIT COVID Ukraine/Russia conflict and also energy costs crisis (uncertainty of cost impact) Pooling/Unpooling of NNDR Cost of living Crisis Economic Regeneration Manager and Economic Development posts removed from establishment to enable savings to Council budget 	<ul style="list-style-type: none"> Relocation (Business and Domestic) Lack of inward investment Increased demand for certain services e.g. benefits Loss of value in public assets Need to continually adapt/change Conflicting pressures - decreased funding – increased demand Spiral effect Short term decision making – uncertainty Increased autonomy leads to greater risk Decrease in collection levels 	5	4	20	<ul style="list-style-type: none"> Demand management of services that come under pressure as a result of decline in economy Debt Recovery Policy in place Local Council Tax and Business Rate Retention scheme in place Contract monitoring of bailiffs Paying out business grants to support local businesses during pandemic Regular programme of business webinars to provide information and support to businesses Monthly newsletter issued to businesses Helping Hands - energy champion Business microsite live and accessible via Council's website. Economic Regeneration Team restructured to maximise opportunities to bring forward regeneration and revenue generating projects UKSPF Investment Plan 2022 to 2025 being implemented Levelling Up bid developed in partnership with The University of Leicester and ready to submit if an opportunity arises. Currently supporting University in investigating a Heritage Lottery Fund bid Capital Projects Sub-committee established Specialist support procured to advise on the deliverability of regeneration projects (Oadby Pool and Horsewell Lane) Cost of Living report to members sets our proposal to review discretionary rates relief which may provide additional relief to businesses. Business Networking Event held 14/09/2023 - 80 businesses attended. Another one planned for Spring 2024, subject to resourcing Business Improvement District - Phase feasibility completed and to be progressed during 2024 	4	4	16	<ul style="list-style-type: none"> On-going Dec 2023 July 2024 	Head of Built Environment	Mar-24	Economic Regeneration Manager and Economic Development Officer posts removed from establishment to enable savings to Council budget. Likelihood scores increased because there is no longer the resource to fully deliver on the objective of 'Growing the Borough Economically'. Awaiting further information on what, if anything, will replace UKSPF after March 2025 as this is likely to determine the Council's economic development offer beyond that date.	↔				
CR12	Increased Fraud	Providing Excellent Services (CO3)	<ul style="list-style-type: none"> Dilution of internal controls due to less staff Increase in unemployment Reduction in benefits Inflation Debt Opportunity March 16 Sub-letting of Council properties 	<ul style="list-style-type: none"> Homelessness, poverty and social deprivation Financial loss Resources of the authority to investigate fraud issues Reputation impact Litigation 	3	3	9	<ul style="list-style-type: none"> Internal and External Audit Financial Regulations Segregation of Duties Supervision and Management Investigation and disciplinary procedures Litigation Anti Fraud and Corruption Policy Whistle blowing process Tone from the top - no tolerance Budgetary Control Participation in National Fraud Initiative Transaction review (e.g. invoices/mileage) All related Policies to be reviewed and an annual rolling training programme to be implemented. Anti Fraud Policy reviewed and approved PFD July 2023 includes Bribery Act. Fraud Awareness Training rolled 	2	3	6	<ul style="list-style-type: none"> Implement internal audit recommendations 	March 2024	Chief Financial Officer	Mar-24	No changes	↔			

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				
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 for all staff and members <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. Briefing arranged for audit committee in April 2024, PSN achieved. CMT/SLT scenario training to be arranged	2	3	6	CMT/SLT scenario training to be arranged in May 24 to review BCP arrangements across the Council	Feb-24	2	3	6	Head of Customer Service and Transformation	Mar-24	Update to reflect change in ICT / HofS responsibility and training scenerio	
CR14	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	Mar-24	No changes	

Agenda Item 9



Audit Committee	Wednesday, 10 April 2024	Matter for Information
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Report Title: **Progress against External Audit Follow-On Recommendations**

Report Author(s): **Sal Khan (Interim Strategic Director & S151 Officer)**

Purpose of Report:	To present an update of the Follow-On External Audit Recommendations to Committee for information
Report Summary:	The report and appendix provides details of the progress made against the External Audit Recommendations reported at Full Council, February 2024.
Recommendation(s):	That the content of the report and appendix be noted.
Senior Leadership, Head of Service, Manager, Officer and Other Contact(s):	Sal Khan (Interim Strategic Director & S151 Officer) (0116) 257 2690 sal.khan@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) Regulatory Governance (CR6) Organisational / Transformational Change (CR8)
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:	<ul style="list-style-type: none"> Interim Annual Auditors Report (2022/23)

Appendices:	1. Progress against External Audit Follow-On Recommendations
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1. Progress against External Audit Follow-on Recommendations

- 1.1 Appendix 1 to this report provides details of the progress made against the External Audit Recommendations issued in January 2023 and reported at Full Council, February 2024.
- 1.2 Whilst considerable progress had already been made before the Full Council Meeting, already shown as green in the Further Action column, there were six items where progress still had to be reported. This has now been undertaken and progress has been updated.

**Progress against External
Audit Follow-On
Recommendations -
December 2023**

Recommendation	Type of recommendation	Date raised	Progress to date	Addressed ?	Further action?
Ensure that financial plans are developed and implemented to close the funding gap that are not dependent on the use of reserves.	Improvement	Jan-23	The Council is forecasting a cumulative deficit of £2.63m over the five-year period 2023/24 to 2027/28. Savings plans are not fully worked up, are in any event insufficient to bridge the forecast deficit, and the Council is reliant on the use of reserves over the next five years. Reserves will be used up during 2026/27, even if all of the anticipated savings are realised. This remains an improvement area.	Yes	Budget and MTFP approved in February 2024 identify a credible savings/income plan along with Members taking strategic decision not to use general reserves to balance the budget. Looking forward the financial sustainability is in a much-improved position. At the time of the budget setting meeting, significant progress had already been made with the Service Transformation element of the Sustainability Plan.
Progress with delivering the recently agreed Sustainability Plan which needs to be monitored and reported to the Policy, Finance and Development (PFD) Committee.	Improvement	Jan-23	The Council's Medium Term Financial Strategy (MTFS) explains that the regular finance reports to the Policy, Finance and Development Committee will be extended to include reporting on the progress of delivery of the Sustainability Plan. Throughout 2022/23, including the outturn report to the June 2023 meeting, there is no evidence of this. This remains an improvement area.	Yes	From Q1 outturn reporting for 2023/24 progress against the Sustainability Plan has been reported to PFDC (Q1-S4, Q2-S3, Q3-S3). The draft year end outturn report for 2023/24 will include this plus a narrative on achievements.
Consider distinguishing between core statutory services service and discretionary service costs in financial plans.	Improvement	Jan-23	The Council clearly understands and reports the cost of delivering core statutory services (£8m) and discretionary services (net income of £0.6m). The Council plans to undertake further analysis in this area.	Yes	Not applicable

<p>Ensure that there is greater transparency in the budget setting process of the consideration of trends and risks and their impact on projected financial outturn, and of alternative proposals and scenarios.</p>	<p>Improvement</p>	<p>Jan-23</p>	<p>The Council has appropriate arrangements to use scenario or sensitivity analysis to model the impact of changes in key assumptions on the financial position.</p>	<p>Yes</p>	<p>Not applicable</p>
<p>Engage with external stakeholders on options and considerations as part of the 2023/24 budget setting process.</p>	<p>Improvement</p>	<p>Jan-23</p>	<p>The Council has appropriate arrangements in place to consult with stakeholders over the budget. This includes with trade unions, the Federation of Small Businesses, and the public. The responses are included in full in the budget setting report, which provides a high degree of transparency.</p>	<p>Yes</p>	<p>Not applicable</p>
<p>Improve the accuracy of in-year forecasting of the financial outturn to prevent unexpected significant swings in the forecast position during the year and particularly between the quarter 3 and quarter 4 reports.</p>	<p>Improvement</p>	<p>Jan-23</p>	<p>While in year forecasting has improved, the outturn was significantly different to the initial budget. The Council applied £0.2m more of earmarked reserves than initially planned and made a deficit of £0.439m compared to a break-even plan. The position was therefore £0.639m worse than initially planned. Net revenue expenditure is £6.970m for 2022/23, which means that the unplanned deficit was 9% of expenditure. The total capital budget for the year was initially set at £10.905m, but only £4.643m was spent. While the reasons for this have been reported each quarter the actual expenditure represents only 43% of the original plan.</p>	<p>Yes</p>	<p>As at January 2024 improvements have generally been made to forecasting, notwithstanding the fact that errors have been identified in previous budget setting and reporting during 2023/24. As part of the 2024/25 budget setting process Star Chambers were set up where the Leader, Deputy Leader, Leader of the Opposition, Chairs of PFD and SD Committees (along with the CEX, Strategic Director and the HoF/S151 Officer) were invited to receive detailed budget information on each Council service area and challenge individual Heads of Service on any aspect of their budgets and plans for the forthcoming year. All the relevant officers were present for the meetings. ((It is worth noting that the largest variances in 2022/23 occurred because of the increased pay award and the reduced management fee from the leisure operator as a result of the general economic climate - neither could have been accurately budgeted for))</p>

<p>Incorporate relevant service activity and workforce information in the quarterly budget monitoring reports.</p>	<p>Improvement</p>	<p>Jan-23</p>	<p>The Council intend to implement this after the local elections in May 2023. It has therefore not been done in 2022/23. The Quarter One 2023/24 Budget Monitoring Report to the September PFD Committee does not include the recommended information. This remains an area for improvement.</p>	<p>No</p>	<p>The detail within the quarterly reports from Q2 2023/24 provides significantly more information including detailed service financial performance with the relevant workforce information where it is required. The links to the corresponding Service Delivery Report are evident as they are generally considered but from Q4 a physical hyperlink will also be provided.</p>
<p>Improve the format of the Strategic Risk Register by identifying each risk against a primary corporate objective, summarise the sources of assurance and include a graphical representation the direction of travel of the mitigated risk score.</p>	<p>Improvement</p>	<p>Jan-23</p>	<p>The Council has implemented our prior year improvement recommendation to further enhance the risk register reported to Audit Committee from January 2023. The risk register now includes all of the information we would expect to see and allows readers to clearly see the impact the risk could have on achieving the Council objectives, including the initial risk score, the mitigations or assurances in place, mitigated score, further actions required and timescales, the officer responsible and direction of travel.</p>	<p>Yes</p>	<p>Not applicable</p>
<p>The Audit Committee reviews its effectiveness against CIPFA's best practice guidance (see CIPFA's Audit Committees: Practical Guidance For Local Authorities And Police (2022 edition)).</p>	<p>Improvement</p>	<p>Jan-23</p>	<p>The Annual Governance Statement 2022-23 shows that this is scheduled for January 2024. From May 2023 the composition has changed, and members include the Leader of the Council and members of the PFD Committee and Chair of the SDC Committee. Our improvement recommendation still stands.</p>	<p>Yes</p>	<p>The Self-Assessment was carried out and reported in January 2024 Audit Committee (Item 9) and also includes an action plan.</p>

<p>Periodically benchmark cost and performance indicators with other similar authorities (for example Nearest Neighbour Group) and investigate reasons for any areas where other authorities appear to be achieving better results.</p>	<p>Improvement</p>	<p>Jan-23</p>	<p>The Council recognises that it can make better use of benchmarking and is taking steps to develop this, with progress being reported through the Annual Governance Statement action plan. As the new arrangements were not in place during 2022/23 our prior year improvement recommendation remains valid.</p>	<p>Yes</p>	<p>Detailed presentations were provided to elected members which included cost benchmarking against a range of services during 2023/24. These were considered when discussions were taking place during budget preparation. Periodic financial benchmarking will also be undertaken during 2024/25. Benchmarking is conducted across the Council, and Customer Services participate in a local benchmarking group with other Leicestershire Councils. There are several other specific groups, for example, the DWP (Department for Work and Pensions) Benefits Performance Management Group. As a result of benchmarking with regard to planning processes, the Council have streamlined their process so that now they lead in terms of decision times.</p>
<p>Ensure quarterly capital programme monitoring reports include the re-allocation of budgets to alternative schemes. All schemes incurring expenditure should have a budget.</p>	<p>Improvement</p>	<p>Jan-23</p>	<p>There has been significant slippage in the original capital plan. The majority of this is moved to subsequent years. However, the Quarter Two report noted "<i>Council Office Refurbishment (£22.8k) and Bushloe House Car Park Resurfacing (£28k) both of these schemes will not go ahead. The budgetary provision has been reprofiled to form a new capital maintenance provision for Brocks Hill of £10k per annum from 2023/24.</i>"</p>	<p>Yes</p>	<p>Not applicable</p>