

REPORT TITLE: GOVERNANCE SUMMARY REPORT: QUARTER 3 (2017/18)

8 MARCH 2018

REPORT OF PORTFOLIO HOLDER: CLLR ASHTON – PORTFOLIO HOLDER FOR FINANCE

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WARD(S): ALL

PURPOSE

To provide members of the Audit Committee with a summary overview of the key issues in respect of governance from the third quarter of the 2017/18 financial year.

RECOMMENDATIONS:

1. That the Committee notes the content of the report and the progress against the Annual Governance Statement Action Plan in Appendix 1 and Internal Audit Progress report included in Appendix 2,
2. That any issues arising from the information in the report be raised with the Portfolio Holder and consideration is given to whether any items of significance need to be drawn to the attention of Cabinet

IMPLICATIONS:1 COUNCIL STRATEGY OUTCOME

- 1.1 This summary document supports the Council's approach to providing efficient public services by managing and highlighting the latest key governance issues for action.

2 FINANCIAL IMPLICATIONS

- 2.1 None identified.

3 LEGAL AND PROCUREMENT IMPLICATIONS

- 3.1 None identified.

4 WORKFORCE IMPLICATIONS

- 4.1 None.

5 PROPERTY AND ASSET IMPLICATIONS

- 5.1 None.

6 CONSULTATION AND COMMUNICATION

- 6.1 Consultation on the content of the Report has been undertaken with the Portfolio Holder for Finance and the Chairman of the Audit Committee.

7 ENVIRONMENTAL CONSIDERATIONS

- 7.1 None.

8 EQUALITY IMPACT ASSESSMENT

- 8.1 There are no environmental considerations associated with the content of this report.

9 RISK MANAGEMENT

Risk	Mitigation	Opportunities
<i>Reputation – ensuring an effective governance framework</i>	This report is a summary of the arrangements in place to ensure the Council's governance processes and procedures are robust and fit for purpose.	By pulling together the latest issues from across governance information this gives the committee more of an opportunity to identify any cross-cutting themes that might occur.

10 SUPPORTING INFORMATION:

- 10.1 This report sets out the summary information in respect of the third quarter of the 2017/18 financial year concerning governance.

Annual Governance Statement

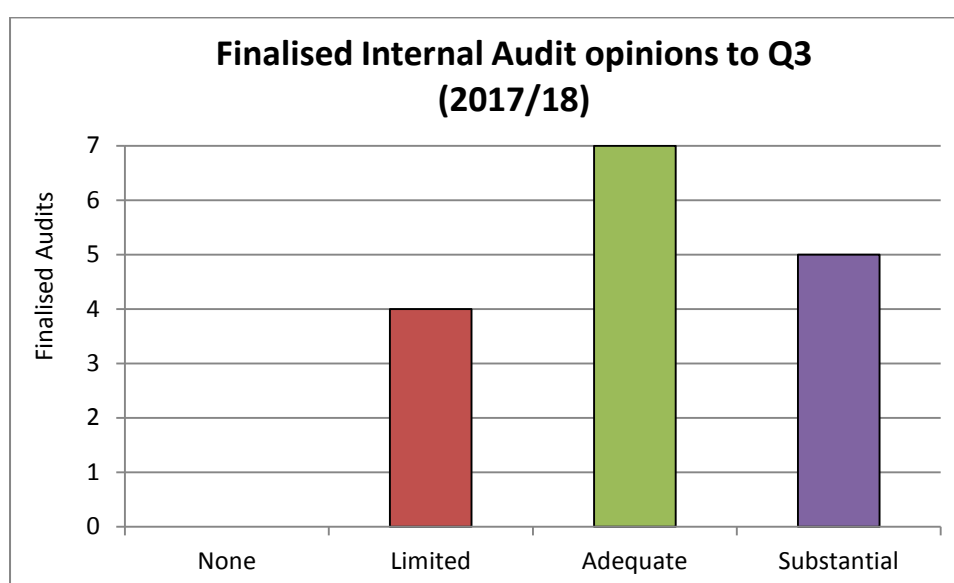
- 10.2 The Committee approved the updated Annual Governance Statement (AGS) at its meeting on 28 September 2017, and was included with the Council's Annual Financial Report 2016/17 (Report [AUD196](#) refers).
- 10.3 Appendix 1 sets out the progress that has been achieved since 1 April 2017 against the actions to manage the issues identified in the AGS.

Gifts and Hospitality

- 10.4 Following completion of the recent Ethical Governance Internal Audit, one of the agreed management actions was to report to Audit Committee the declarations made of gifts and hospitality by both members and officers.
- 10.5 Since the 1 April 2017 there have been a total of twelve declarations of gifts and hospitality having been received by members and officers.
- 10.6 This information will be updated in future quarterly Governance reports.

Internal Audit assurance reports

- 10.7 The graph below shows the assurance levels of internal audits completed in during the first nine months of 2017/18 and relate the 2017/18 Audit Plan.

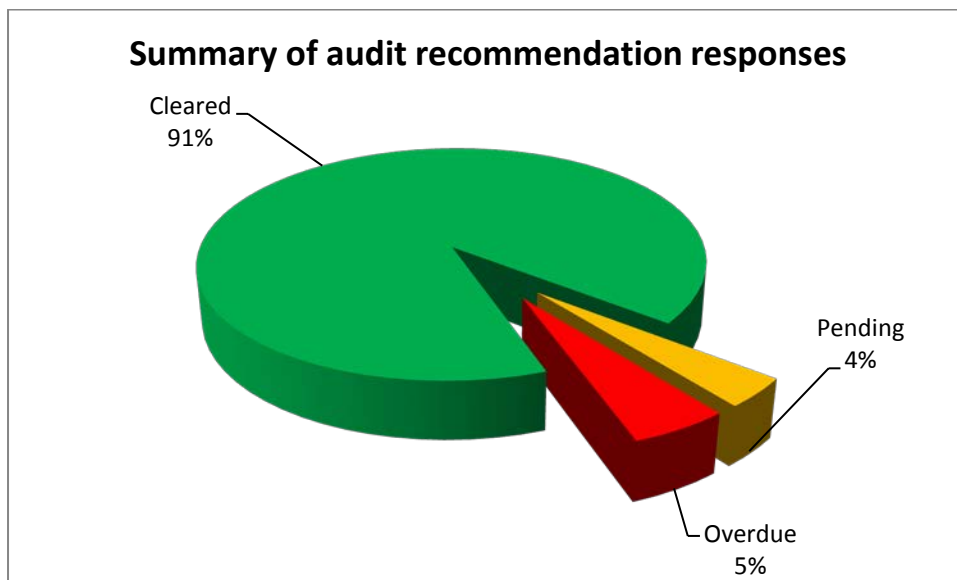


- 10.8 The limited assurance reviews are in respect of four audits and these were for Contract Management, Cash Office, Recruitment and Partnership Working. During the quarter there were no new reports published concluding a "limited" or "no" assurance opinion.

- 10.9 Three of these audits were originally part of the 2016/17 Internal Audit Plan, and finalised during the first quarter of 2017/18. The Partnership Working audit is included in the 2017/18 Internal Audit Plan.

Internal Audit Management Action Tracking

- 10.10 The chart below shows the current position (since 1 April 2015) of the progress of the management actions arising from internal audit reports. More detailed information is provided in the Internal Audit Progress Report included as Appendix 1.



- 10.11 Progress against the management actions that are included in the Internal Audit reports are reviewed regularly and a summary table showing the status of these actions is reported on a quarterly basis. These recommendations and actions are kept under regular review to assess where some are superseded by external or internal factors.
- 10.12 To support the Committee quickly identify where there are overdue actions, the progress table that has been previously reported has been updated to include only the audits where there are overdue actions. Good progress is being made by officers to complete their internal audit recommendations.
- 10.13 The table below has been updated and includes only the internal audits where there are currently overdue actions.
- 10.14 There are currently 22 overdue audit actions with one being of high priority which relates to the recent Contract Management audit.
- 10.15 There are a number of recently completed internal audits that have pending but not yet overdue actions, and as such are not included in the table.
- 10.16 Appendix 2 to this report includes the detailed Internal Audit Progress report provided by the Southern Internal Audit Partnership.

Audit Review	Report Date	Audit Sponsor	Assurance Opinion	Management Actions (‘High Priority’)				
				Reported	Not Accepted	Pending	Cleared	Overdue
Income Collection – Residential Parking Permits	04/11/15	SDS	Limited	6 (0)	0 (0)	0 (0)	4 (0)	2 (0)
Training and Development	18/02/16	SDR	Limited	11 (4)	0 (0)	0 (0)	9 (4)	2 (0)
Hampshire Cultural Trust	24/05/16	SDR	Limited	3 (0)	0 (0)	0 (0)	2 (0)	1 (0)
Procurement and contract management – Street Markets	18/08/16	SDP	Limited	7 (4)	0 (0)	0 (0)	4 (4)	3 (0)
Ethical Governance	25/10/16	SDR	Adequate	12 (1)	0 (0)	0 (0)	9 (1)	3 (0)
Information governance	28/03/17	SDR	Adequate	11 (1)	0 (0)	4 (1)	4 (0)	3 (0)
Recruitment	18/05/17	SDR	Limited	6 (0)	0 (0)	0 (0)	3 (0)	3 (0)
Contract management (Leisure, Waste Management and Street Cleansing)	29/06/17	SDS	Limited	9 (4)	0 (0)	0 (0)	7 (3)	2 (1)
Telecommunications	05/07/17	SDR	Adequate	8 (0)	0 (0)	0 (0)	7 (0)	1 (0)
Housing Finance	13/12/17	SDS	Adequate	4 (0)	0 (0)	1 (0)	1 (0)	2 (0)

External Audit

10.17 Public Sector Audit Appointments (PSAA) have confirmed the appointment of Ernst & Young LLP to audit the accounts of Winchester City Council for five years, for the accounts from 2018/19 to 2022/23.

10.18 This appointment is made under regulation 13 of the Local Audit (Appointing Person) Regulations 2015, and was approved by the PSAA Board at its meeting on 14 December 2017.

11 **OTHER OPTIONS CONSIDERED AND REJECTED**

11.1 None, this report is a summary of governance related items.

BACKGROUND DOCUMENTS:-

Previous Committee Reports:-

AUD199 Governance Summary Report – Quarter 2 (2017/18)

Other Background Documents:-

None.

APPENDICES:

Appendix 1 Annual Governance Statement 2016/17 Progress Update

Appendix 2 Internal Audit Progress Report (February 2018)

FOR OFFICER USE: TO BE COMPLETED BY OFFICER CLEARING REPORT						
Report clearance prior to CMT:	Officer Initials					
Finance Clearance: DK/NA/LK*						
Legal Clearance: LH/FS/MS*						
Report clearance prior to Leaders Board:	Officer Initials					
CMT clearance: LT/JH/ST*						

*please add initials to appropriate box once report has been cleared

Annual Governance Statement 2016/17 Action Plan

Progress Report – February 2018

No.	Issue	Actions	Progress Update	Lead Officer	Original Completion Date	Current Status
1	Asset Management – the need to ensure that the Council has the capacity and skills to deliver the recently approved Asset Management Plan.	Regular monitoring and reporting of the progress against the actions in the Asset Management Action Plan to be undertaken.	Asset Management Plan progress report to be considered by Cabinet at its meeting in March 2018.	Corporate Head of Asset Management	Ongoing	Green
		Internal Audit planned for 2018/19 to review the assurance over effectiveness and delivery of Asset Management Plan including repairs and maintenance to non-housing assets (planned and reactive)	Internal Audit scheduled for next financial year.	Corporate Head of Asset Management	Audit start date to be agreed	Green
2	Partnerships – ensuring that each of the Council's partnerships are properly constituted and have the appropriate governance arrangements in place.	Working in Partnership internal audit included in Audit Plan and scheduled for 2017/18 which will review assurance over governance, contingency arrangements, exit strategies and hosting arrangements (accountabilities).	Internal Audit Completed and Action Plan agreed. Work underway to complete management actions included in the Audit Report.	Head of Policy & Projects/ Internal Audit	December 2017	Complete
		Identify and record a database of all partnerships that the Council is participating in.	Initial workshop held with heads of teams to identify all partnerships.	Head of Policy & Projects	December 2017	Complete
		Review the governance arrangements for each partnership.	Underway following workshop (see above)	Head of Policy & Projects	March 2018	Green

No.	Issue	Actions	Progress Update	Lead Officer	Original Completion Date	Current Status
3	Capacity – ensuring that the Council has the capacity to deliver the outcomes included in the Council Strategy and Portfolio Plans by recruiting and retaining staff.	Development and approval of Workforce Development Plan for the Council.	Employee Strategy considered by Personnel Committee at its meeting on 23 November (Report PER304 refers)	Head of Human Resources	September 2017	Complete
		Quarterly performance monitoring which will identify slippage in delivering the outcomes in the Council Strategy and actions in Portfolio Plans	Quarterly monitoring now in place and reported to O&S and Cabinet regularly. Most recent report, OS183 , 20 November 2017 refers	Strategic Director: Resources	August 2017	Complete
		Internal audit planned for 2017/18 to seek assurance over transformation initiatives including resource management	Internal Audit scheduled for later in the year	Head of Programmes/ Internal Audit	Audit start date to be agreed	Green
		Programme and Project Management internal audit also scheduled for 2017/18	Internal Audit scheduled for later in the year	Head of Programmes/ Internal Audit	Audit start date to be agreed	Green
		HR internal audit planned for 2017/18 which will review training and development, workforce development and flexible working.	Fieldwork completed, awaiting draft report to be issued.	Head of Human Resources / Internal Audit	March 2018	Green
4	Data Sharing and Data Security – adoption of the new requirements of the General Data Protection Regulations (GDPR).	Agreement that GDPR should be managed as a Council major project	A key project for the Council. Updates to be received and considered at newly created Information Governance Officer Group.	Strategic Director: Resources	September 2017	Complete

No.	Issue	Actions	Progress Update	Lead Officer	Original Completion Date	Current Status
		Communicate to staff the changes in the regulations	Presentations given to senior managers and staff who are impacted by the changes	Corporate Head of Resources	October 2017	Complete
		Completion of project plan for the implementation of GDPR	Project plan completed.	Corporate Head of Resources	September 2017	Complete
		Information Governance internal audit planned for 2017/18 which review information governance arrangements incl DPA, FOI, Transparency and preparation for the GDPR in May 2018	Internal Audit scheduled to start during first quarter of 2018/19 as set out in the Internal Audit Plan 18/19.	Corporate Head of Resources / Internal Audit	March 2018	Green
5	Procurement and Contract Management – ensuring that the Council maintains a comprehensive, publicly accessible contract register, following its own contract procedure rules.	Increase staff awareness of the requirement to maintain a contract register	Briefing given to senior managers at the meeting held on 5 December.	Strategic Director: Resources	October 2017	Amber
		Training for staff on how to input contract data onto the public contract register	Revised staff training plan due to changes to the contract register solution.	Head of Human Resources	November 2017	Amber
		Internal audit scheduled for 2017/18 that will review non-compliant/effective procurement (DPA, FOI, Transparency etc, exposure to reputational/financial risk.	Internal Audit scheduled for later in the year	Strategic Director: Resources	Audit start date to be agreed	Green
		Procurement internal audit scheduled for 2017/18 reviewing compliance with contract procedure	Internal Audit scheduled for later in the year	Strategic Director: Resources/	Audit start date to be agreed	Green

No.	Issue	Actions	Progress Update	Lead Officer	Original Completion Date	Current Status
		rules and legislative requirements		Internal Audit		
6	Corporate Peer Review Action Plan	Completion of the actions included in the 2017 Corporate Peer Challenge Action Plan , including a review of political structures and developing a shared understanding of the financial challenges ahead	Good progress is being made against the actions arising from the Peer Challenge Review.	Strategic Director: Resources	October 2017	Green

Internal Audit Progress Report

February 2018

Winchester City Council



**Southern Internal
Audit Partnership**

Assurance through excellence
and innovation

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1. Role of Internal Audit

The requirement for an internal audit function in local government is detailed within the Accounts and Audit (England) Regulations 2015, which states that a relevant body must:

‘Undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance.’

The standards for ‘proper practices’ are laid down in the Public Sector Internal Audit Standards [the Standards – updated 2017].

The role of internal audit is best summarised through its definition within the Standards, as an:

‘Independent, objective assurance and consulting activity designed to add value and improve an organisations operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes’.

The Council is responsible for establishing and maintaining appropriate risk management processes, control systems, accounting records and governance arrangements. Internal audit plays a vital role in advising the Council that these arrangements are in place and operating effectively.

The Council’s response to internal audit activity should lead to the strengthening of the control environment and, therefore, contribute to the achievement of the organisations objectives.

2. Purpose of report

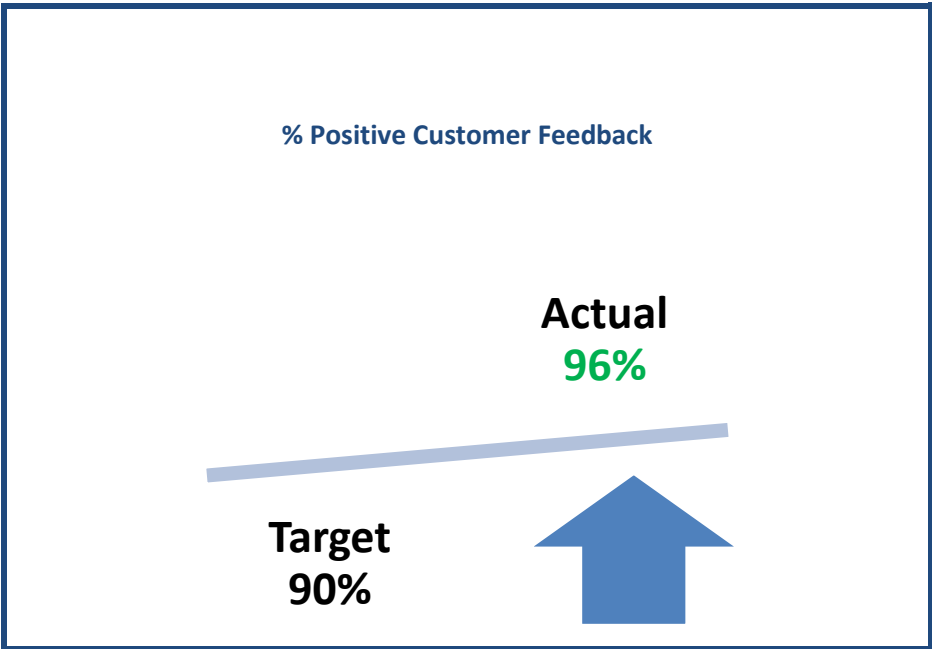
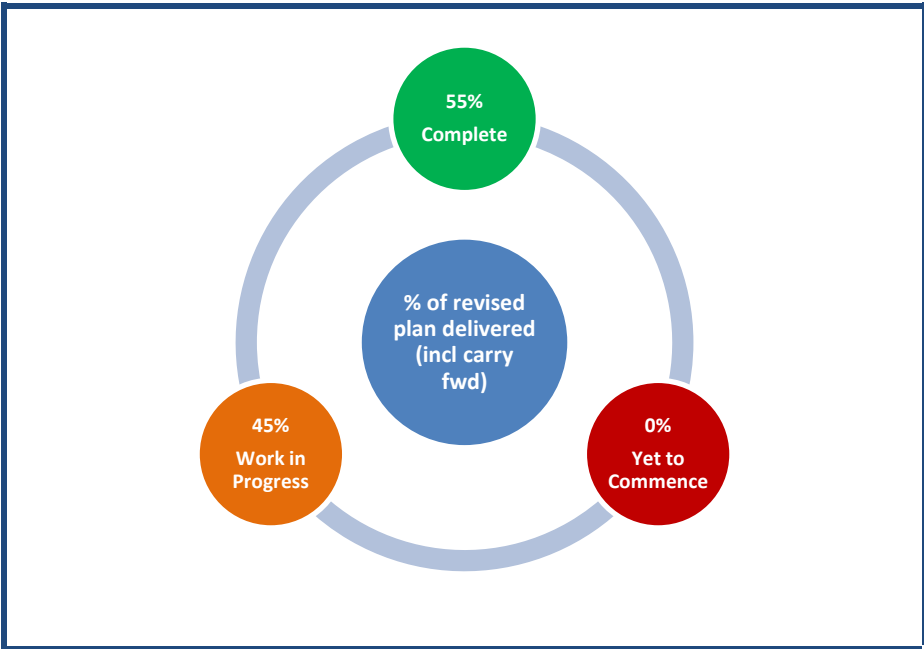
In accordance with proper internal audit practices (Public Sector Internal Audit Standards), and the Internal Audit Charter the Chief Internal Auditor is required to provide a written status report to 'Senior Management' and 'the Board', summarising:

- The status of 'live' internal audit reports;
- an update on progress against the annual audit plan;
- a summary of internal audit performance, planning and resourcing issues; and
- a summary of significant issues that impact on the Chief Internal Auditor's annual opinion.

Internal audit reviews culminate in an opinion on the assurance that can be placed on the effectiveness of the framework of risk management, control and governance designed to support the achievement of management objectives of the service area under review. Assurance opinions are categorised as follows:

Substantial	A sound framework of internal control is in place and operating effectively. No risks to the achievement of system objectives have been identified
Adequate	Basically a sound framework of internal control with opportunities to improve controls and / or compliance with the control framework. No significant risks to the achievement of system objectives have been identified
Limited	Significant weakness identified in the framework of internal control and / or compliance with the control framework which could place the achievement of system objectives at risk
No	Fundamental weaknesses identified in the framework of internal control or the framework is ineffective or absent with significant risk to the achievement of system objectives

3. Performance dashboard



Compliance with Public Sector Internal Audit Standards / Local Government Application Note	
	<p>An 'External Quality Assessment' of the Southern Internal Audit Partnership was undertaken by the Institute of Internal Auditors (IIA) in September 2015. The report concluded:</p> <p><i>'It is our view that the Southern Internal Audit Partnership 'generally conforms' (top grading) to <u>all</u> of the principles contained within the International Professional Practice Framework (IPPF); Public Sector Internal Audit Standards (PSIAS); and the Local Government Application Note (LAGN).</i></p> <p>In accordance with PSIAS, a further self assessment was completed in April 2017 concluding that the Southern Internal Audit Partnership continues to comply with all aspects of the IPPF, PSIAS and LGAN.</p>

4. Status of 'Live' Reports

Audit Review	Report Date	Audit Sponsor	Assurance Opinion	Management Actions ('High Priority')				
				Reported	Not Accepted	Pending	Cleared	Overdue
Income Collection – Residential Parking Permits	04/11/15	SDR	Limited	6 (0)	0 (0)	0 (0)	4 (0)	2 (0)
Training and Development	18/02/16	CX	Limited	11 (4)	0 (0)	0 (0)	9 (4)	2 (0)
Main Accounting (Reconciliations)	06/04/16	SDR	Adequate	11 (0)	0 (0)	0 (0)	11 (0)	0 (0)
Hampshire Cultural Trust	24/05/16	SDR	Limited	3 (0)	0 (0)	0 (0)	2 (0)	1 (0)
Procurement and contract management – Street Markets	18/08/16	SDR	Limited	7 (4)	0 (0)	0 (0)	4 (4)	3 (0)
Procurement and contract management – Housing Cleaning	17/08/16	SDS	Limited	9 (1)	0 (0)	0 (0)	9 (1)	0 (0)
Ethical Governance	25/10/16	SDR	Adequate	12 (1)	0 (0)	0 (0)	9 (1)	3 (0)
Environmental Health	04/11/16	SDS	Adequate	10 (9)	0 (0)	0 (0)	10 (9)	0 (0)
Data security and management	21/02/17	SDR	Adequate	1 (0)	0 (0)	0 (0)	1 (0)	0 (0)

Audit Review	Report Date	Audit Sponsor	Assurance Opinion	Management Actions ('High Priority')				
				Reported	Not Accepted	Pending	Cleared	Overdue
Information governance	28/03/17	SDR	Adequate	11 (1)	0 (0)	4 (1)	4 (0)	3 (0)
Recruitment	18/05/17	CX	Limited	6 (0)	0 (0)	0 (0)	3 (0)	3 (0)
Contract management (Leisure, Waste Management and Street Cleansing)	29/06/17	SDS	Limited	9 (4)	0 (0)	0 (0)	7 (3)	2 (1)
Telecommunications	05/07/17	SDR	Adequate	8 (0)	0 (0)	0 (0)	7 (0)	1 (0)
Cyber Security	27/09/17	SDR	Adequate	5 (1)	0 (0)	4 (0)	1 (1)	0 (0)
Working in Partnership	05/10/17	SDR	Limited	6 (0)	0 (0)	4 (0)	2 (0)	0 (0)
Housing Finance	13/12/17	SDR	Adequate	4 (0)	0 (0)	1 (0)	1 (0)	2 (0)
Accounts Receivable and Debt Management	22/12/17	SDR	Adequate	4 (0)	0 (0)	3 (0)	1 (0)	0 (0)

Audit Sponsor (Director)	
Chief Executive	CX
Strategic Director - Resources	SDR
Strategic Director - Services	SDS
Strategic Director – Place	SDP

5. Executive Summaries of reports published concluding a 'Limited' or 'No' assurance opinion

There are no new reports published concluding a "limited" or "no" assurance opinion.

6. Fraud and Irregularities

In accordance with the Local Government Transparency Code 2015 there is a requirement on local authorities to publish the following information with regard counter fraud work:

Local Government Transparency Code 2015	01.04.17 - 31.01.18
Part 2 Requirements - Fraud	
Number of occasions powers under the Prevention of Social Housing Fraud (Power to Require Information) (England) Regulations 2014, or similar powers have been used	Nil
Total number (absolute and full time equivalent) of employees undertaking investigations and prosecutions of fraud	2 fte*
Total number (absolute and full time equivalent) of professionally accredited counter fraud specialists	4 fte*
Total amount of time spent by the authority on the investigation and prosecution of fraud	41 days ***
Total number of new fraud cases investigated	2 **

*relates to internal audit staff across the wider SIAP only (does not include other areas of the Council that may affect reported figures i.e. legal, HR, Trading Standards, departmental investigating officers etc.)

**the definition of fraud is as set out by the Audit Commission in *Protecting the Public Purse - 'the intentional false representation, including failure to declare information or abuse of position that is carried out to make gain, cause loss or expose another to the risk of loss.'*

***relates to SIAP staff only and includes time spent on proactive fraud initiatives to identify or prevent potential fraud that may not result in a formal investigation or prosecution.

7. Planning & Resourcing

The Internal Audit Plan for 2017-18 was approved by the Council's Management Team and the Audit Committee in March 2017.

The audit plan remains fluid to provide a responsive service that reacts to the changing needs of the Council. Progress against the plan is detailed within section 8

8. Rolling Work Programme

Audit Review	Audit Sponsor	Scoping	Audit Outline Issued	Fieldwork	Draft Report Issued	Final Report Issued	Assurance Opinion	Tracker (✓ on schedule ✗ Delay)	Comment
Carry Forward Reviews									
Climate change / energy management	SDS	✓	✓	✓	✓	✓	Substantial	✓	16/17 Annual Opinion.
Contract management (Leisure, Waste Management and Street Cleansing)	SDS	✓	✓	✓	✓	✓	Limited	✓	16/17 Annual Opinion
Vanguard Governance	SDR	✓	✓	✓	✓	✓	n/a	✓	Advice/Consultancy
Procurement	SDR	✓	✓	✓	✓	✓	Adequate	✓	16/17 Annual Opinion
Telecommunications	SDR	✓	✓	✓	✓	✓	Adequate	✓	16/17 Annual Opinion

Audit Review	Audit Sponsor	Scoping	Audit Outline Issued	Fieldwork	Draft Report Issued	Final Report Issued	Assurance Opinion	Tracker (✓ on schedule ✘ Delay)	Comment
Housing planned maintenance	SDS	✓	✓	✓	✓			✘	16/17 Annual Opinion. Draft report 19/05/17. Management response outstanding
2017-18 Reviews									
Strategic Risks									
Financial Stability	SDR	✓	✓	✓				✓	
LGA Peer Review – Follow up	CX	✓	✓	✓	✓			✓	
Corporate Strategy - Delivering an Entrepreneurial approach to efficient public services									
Income generation and collection	SDR	✓	✓	✓				✓	
Working in Partnership	SDR	✓	✓	✓	✓	✓	Limited	✓	
Housing Finance	SDS	✓	✓	✓	✓	✓	Adequate	✓	

Audit Review	Audit Sponsor	Scoping	Audit Outline Issued	Fieldwork	Draft Report Issued	Final Report Issued	Assurance Opinion	Tracker (✓ on schedule ✘ Delay)	Comment
Housing Asset Management	SDS	✓	✓	✓	✓	✓	Substantial	✓	
Business Continuity & Emergency Planning	SDR	✓	✓	✓	✓			✘	Awaiting management response
Corporate governance									
HR	SDR	✓	✓	✓				✓	
CIPFA/Tecaff Fraud Survey	SDR	-	-	✓	n/a	✓	n/a	✓	
Proactive Fraud Initiatives (Social Housing)	SDR	✓	✓	✓	✓			✓	
Proactive Fraud Initiatives (Training)	SDR	✓	n/a					✓	
National Fraud Initiative (NFI)	SDR	-	-	✓				✓	
Procurement	SDR	✓	✓	✓				✓	
Information Governance	SDR	✓	✓	✓				✓	

Audit Review	Audit Sponsor	Scoping	Audit Outline Issued	Fieldwork	Draft Report Issued	Final Report Issued	Assurance Opinion	Tracker (✓ on schedule 📅 Delay)	Comment
Core Financial Reviews									
Housing Benefits	SDR	✓	✓	✓				📅	Fieldwork has been delayed until the start of March due to client availability
Accounts Receivable/ Debt Management	SDR	✓	✓	✓	✓	✓	Adequate	✓	
Treasury Management	SDR	✓	✓	✓	✓	✓	Substantial	✓	
NNDR	SDR	✓	✓	✓	✓	✓	Substantial	✓	
VAT Recording – Employee expenses	SDR	✓	✓	✓	✓	✓	n/a	✓	Advice/Consultancy
ICT									
Software licencing / management of assets	SDR	✓	✓	✓	✓			✓	Draft Final report issued 8/2/18
Network management	SDR	✓	✓	✓					

Audit Review	Audit Sponsor	Scoping	Audit Outline Issued	Fieldwork	Draft Report Issued	Final Report Issued	Assurance Opinion	Tracker (✓ on schedule ✗ Delay)	Comment
Cyber security	SDR	✓	✓	✓	✓	✓	Adequate	✓	
Business As Usual									
Bus Service Operator Grant	SDS	-	-	✓	n/a	n/a	n/a	✓	Grant work
Housing Capital Receipts Return	SDS	-	-	✓	n/a	n/a	n/a	✓	Grant work
Mayor's Charity	SDR	-	-	✓	n/a	n/a	n/a	✓	Sign off of accounts

9. Adjustments to the plan

The audit plan remains fluid to provide a responsive service that reacts to the changing needs of the City Council. Below are the variations made to the original 2017/18 Audit Plan approved by the Audit Committee in March 2017.

Plan Variations	
Removed from the plan	Reason
Programme and Project Management	Client has requested that this is deferred until 2018/19.
Transformation	Client has requested that this is deferred until 2018/19.
Environmental Services Contract (joint with EHDC)	Client has requested that this is deferred until 2018/19.
Additions to the plan	Reason
LGA Peer Review Follow Up	Added at the request of the Strategic Director - Resources
VAT Recording – Employee Expenses	Added at the request of the Strategic Director - Resources