WCC and HBC Internal Audit Partnership

Internal Audit Report for Winchester Council

Corporate Governance 2006/2007

April 2006

EXECUTIVE SUMMARY

1. **Overview of the objectives of the audit**

   1.1. The objective of this audit was to ensure that there is an effective control framework for the Council's corporate governance. This audit has carried out detailed tests based on the Framework for Corporate Governance in Local Government developed by the Chartered Institute of Public Finance and Accountancy (CIPFA) and the Society of Local Authority Chief Executives (SOLACE).

2. **Key messages from the audit**

   2.1. The Council complies with the Accounts and Audit Regulations (England) 2003 which came into force in April 2003. The regulations require every council to publish a statement on internal control that embraces the complete spectrum of council activities and how these have been addressed and delivered over the previous financial year for the Leader and the Chief Executive to sign jointly. The statement relies on the Council having in place an adequate control framework to provide sound governance.

   2.2. Winchester City Council (WCC) does have an adequate control framework in place providing sound governance and overall WCC has improved its governance arrangements since the previous audit through the adoption of the Local Code of Corporate Governance. Progress on two items in particular identified in the action plan for 2005/06; Performance Management and embedding Risk Management, require further work.

   2.3. The recently completed CPA Use of Resources undertaken by External Audit also needs to be taken into account when reviewing this report, especially in regard to the areas identified in that assessment where WCC has been assessed as 1 (below minimum requirements, inadequate performance) or 2 (only at minimum requirements, adequate performance). The areas raised in the CPA Use of Resources are considered to primarily relate to Dimension 2, Service Delivery Arrangements, and Dimension 4, Risk Management and Internal Control. The Council might wish to consider whether it should remain rated overall as an adequate authority (2) or devote resources to try and improve this assessment in the future.

3. **Management Comments**

   3.1. Corporate Management Team has considered the Statement of Internal Control and the issues raised in this audit. CMT acknowledges that there are areas that require some improvement and will be addressing these in the coming year. The Use of Resources assessment has been reviewed and it is thought that the Council should strive to achieve a score of 3 in future: it is putting measures in place to achieve this.

MAIN REPORT

4. **Scope**

4.1.　This audit was part of the agreed 2006/2007 internal audit plan.

4.2.　The objective of the audit was to establish whether the CIPFA/SOLACE framework for Corporate Governance in Local Government has been complied with (adopted by WCC in 2004).

4.3.　Any material items arising from this review will be reported to the Director of Finance (Section 151 officer) for inclusion in the Statement on Internal Control for the Council, to be signed by the Leader of the Council and Chief Executive.

4.4.　The audit has reviewed in detail the five Elements of Corporate Governance as defined in the Corporate Governance in Local Government Framework:

- Community Focus

- Service Delivery Arrangements

- Structures and Processes

- Risk Management and Internal Control

- Standards of Conduct

4.5.　Liaison has taken place with PricewaterhouseCoopers (External Auditors) to prevent duplication of any work undertaken.

5. **Conclusions**

5.1.　The detailed results of this audit are presented in the following dimension tables. These tables show how the Council has done in complying with the CIPFA/SOLACE Framework for Corporate Governance in Local Government, also identifying areas where further work is considered to be required.

5.2.　Compliance with the individual elements within each dimension of framework has generally been good. A total of 30 are classified as satisfactory and three are classified as requiring improvement.

5.3.　Risk management in particular was found to contain some weaknesses and in order to meet the new CIPFA Guidance for Practitioners on completing the Statement on Internal Control some improvements remain necessary. The CIPFA guidance offers several examples it considers as best practice and these should be incorporated as appropriate.

Dimension 1 - Community Focus

Through carrying out their general and specific duties, responsibilities, and their ability to exert wider influence, local authorities should:-

- work for and with their communities;
- exercise leadership in their local communities, where appropriate;
- undertake an 'ambassadorial' role to promote the well-being of their area, where appropriate, through maintaining effective arrangements: -
    - for explicit **accountability** to stakeholders for the authority's performance and its **effectiveness** in the delivery of services and the sustainable use of resources
    - demonstrate integrity in the authority's dealings by building effective relationships and partnerships with other public agencies and the private/voluntary sectors
    - demonstrate openness in all their dealings
    - demonstrate inclusiveness by communicating and engaging with all sections of the community to encourage active participation
    - develop and articulate a clear and up to date vision and corporate strategy in response to community needs

	Dimension 1 – Community Focus	WCC Compliance	Comments / Recommended Actions
a	Publish on a timely basis an annual report presenting an objective and understandable account of the authority's • activities and achievements • financial position and performance The reports should include statements: • explaining the authority's responsibility for the financial statements • confirming that the authority complies with relevant standards and codes of corporate governance • on the effectiveness of the authority's system for risk management and internal control	• The Performance Plan 2005 has been produced and published on the Internet, available also as a booklet. This details the achievements / activities and performance of the Winchester City Council (WCC). The 2006 Performance Plan is currently being produced. • The Statement of Accounts for the year ended 31 March 2005 provides details on the financial position of WCC. The accounts for year ended 31 March 2006 are currently being produced. • The Statement of Responsibilities for the Statement of Accounts have been included and signed in the Statement of Accounts for year ended 31 March 2005. • The Statement on Internal Control was included in the Statement of Accounts for year ended 31 March 2005, which reported on the effectiveness of the authority's system for risk management and internal control	Satisfactory

	Dimension 1 – Community Focus	WCC Compliance	Comments / Recommended Actions
b	Publish on a timely basis a performance plan setting out • current performance in service delivery • Plans to maintain and improve service quality.	• Community Strategy (developed through the Local Strategic Partnership). This is currently under review • The Corporate Business Plan Performance Plan 2006/07 Part 1 has been produced detailing performance against non-referenced corporate objectives • Business Plans exist for each Directorate, priorities / objectives have been linked the relevant Strategies / Improvement Plans - 2006/07 individual divisional plans have been published on the Intranet. They went to Cabinet on 22 March 2006.	Satisfactory.
c	Put in place proper arrangements for the independent review of the financial and operational reporting processes.	• Joint Audit and Inspection Letter has been produced by PwC and accepted by Principal Scrutiny Committee in March 2006 • Principal Scrutiny Committee function is in place. Their role is defined in the Part 2 of the Constitution, Article 6. Overview and Scrutiny Procedure Rules are also defined in Part 4 of the Constitution • Internal Audit reports quarterly to the Council's Principal Scrutiny Committee • The annual Internal Audit Plan is approved by the Council's Principal Scrutiny Committee • The last CPA Assessment Report was considered by Principal Scrutiny Committee in March 2006 • Various external inspections have also taken place, e.g. Environmental Sustainability	Satisfactory

	Dimension 1 – Community Focus	WCC Compliance	Comments / Recommended Actions
d	Put in place proper arrangements designed to encourage individuals and groups to engage with and participate in the work of the authority and put in place appropriate monitoring processes to ensure that they continue to work in practice.	• WCC is a member of the Local Strategic Partnership and has published the approved Community Strategy (November 2004) There are also various Stakeholder and Area Forums such as: Health for All; Community Safety Partnership; Housing Forum (Student Accommodation); Winchester Business Partnership; Natural Environment; Cultural Partnership. The review of district wide partnerships was considered by Cabinet on 22 March 2006 • There is also a Citizens' Panel which conducts regular surveys of local opinion. Last published results are for December 2004 (results published on the Council's Internet Site)	Satisfactory
e	Make an explicit commitment to openness in all their dealings, subject only to the need to preserve confidentiality.	The Constitution expresses the authority's commitment to openness and confidentiality, specifically: • Article 3, Citizens and the Council (this also covers citizens rights in relation to participation) • Part 4, Access to Information Procedure Rules	Satisfactory
f	Establish clear channels of communication with all sections of their community.	• Corporate Communications unit part of the CX Directorate • Communications Strategy developed and approved at both Principal Scrutiny Committee and Cabinet, and a Communication Improvement Plan now in place • Local Strategic Partnership	Satisfactory

	Dimension 1 – Community Focus	WCC Compliance	Comments / Recommended Actions
g	Ensure that a vision for their local communities and their strategic plans, priorities and targets are developed in consultation with the local community and other key stakeholders and that they are clearly articulated and disseminated.	• Local Strategic Partnership has now produced and published the Community Strategy (Partners identified in the Performance Plan 2005). This is also now under review. • The Authority's Corporate Strategy has been developed in line with the Community Strategy	Satisfactory

Dimension 2 - Service Delivery Arrangements

A local authority should ensure that continuous improvement is sought, agreed policies are implemented and decisions carried out by maintaining arrangements which:

- discharge their accountability for service delivery at a local level
- ensure effectiveness through setting targets and measuring performance
- demonstrate integrity in dealings with service users and developing partnerships to ensure the right provision of services locally
- demonstrate openness and inclusiveness through consulting with key stakeholders, including service users
- are flexible so that they can be kept up to date and be adapted to accommodate change and meet user wishes.

	Dimension 2 – Service Delivery Arrangements	WCC Compliance	Comments / Recommended Actions
a	Set standards and targets for performance in the delivery of services on a sustainable basis and with reference to equality policies.	• The Performance Plan 2005 sets out targets for performance for the forthcoming year against PIs. • There is currently still no Best Value Review Programme / Service Improvement Plan – service reviews have taken place, for example the processes within housing management, HR/Payroll, etc but there is no specific central programme currently in place	Satisfactory but consideration should be given to the production of a centralised service review programme

Dimension 2 – Service Delivery Arrangements		WCC Compliance	Comments / Recommended Actions
b	Put in place sound systems for providing management information for performance measurement purposes.	• The Council's Performance Management Framework has been specifically identified within the Corporate Business Plan 2006/7. The Internal Audit Corporate Governance report for the last financial year recommended that the Terms of Reference of the Performance Management Group required clarification in relation to their role/ responsibility. These remain currently unchanged as the debate over their role continues at senior level. In terms of compliance with the framework the following key elements are in place – introduction of the corporate dashboard in 2005/06 – half year performance monitoring to Cabinet • Regular Performance Management Group meetings are taking place • Performance (financial and other) is reported to Scrutiny Panels and Cabinet	Improvement Required The Terms of Reference for the Performance Management Group remain unchanged since last reviewed in 2005 despite an agreed recommendation made that these needed to be revised. A date should be set to conclude the debate over the role of this group and move this business forward.
c	Monitor and report performance against agreed standards and targets and develop comprehensive and understandable performance plans.	• Performance (financial and other) is reported to Scrutiny Panels on a quarterly basis • The Performance Plan 2005 publicly reports the Council's performance for financial year 2005/06. This document is signed by the Leader of the Council.	Satisfactory

	Dimension 2 – Service Delivery Arrangements	WCC Compliance	Comments / Recommended Actions
d	Put in place arrangements to allocate resources according to priorities.	• The Council's new Corporate Business Plan 2006 (first one produced) provides one overall summary document for all the Council's corporate initiatives and activities. • The Council has taken a policy driven approach with regards to the Financial Strategy and this is identified as key to the achievement of the Council's Corporate and Community Strategies. This was approved by Cabinet on 26 July 2005 • Divisional Business Plans have a role in allocating resources against actions, thereby allowing Portfolio holders to be satisfied that resources are being allocated to areas of greatest priority	Satisfactory
e	Foster effective relationships and partnerships with other public sector agencies and the private and voluntary sectors, and to consider outsourcing services where it is efficient and effective to do so, in delivering services to meet the needs of the local community, and put in place processes to ensure that they operate effectively in practice.	• Local Strategic Partnership in place • Development of the Community Strategy • Services have been outsourced where it has been considered that this provides better value than existing in-house provision e.g. IT support, refuse collection, leisure services, Guildhall catering, grounds maintenance • Partnership working operates in the Council including in Internal Audit (with Havant Borough Council) and Procurement (with Eastleigh Borough Council).	Satisfactory

	Dimension 2 – Service Delivery Arrangements	WCC Compliance	Comments / Recommended Actions
f	Respond positively to the findings and recommendations of external auditors and statutory inspectors and put in place effective arrangements for the monitoring and implementation of actions.	• Annual Performance Plan reports Council activities by financial year • Joint Audit and Inspection Letter produced by PwC and accepted by Principal Scrutiny Committee March 2006 • Internal Audit report quarterly to the Council's Principal Scrutiny Committee • Internal Audit Plan is approved by the Council's Principal Scrutiny Committee	Satisfactory

Dimension 3 - Structures and Processes

A local authority needs to establish effective political and managerial structures and processes to govern decision making and the exercise of authority within an organization. A local authority should maintain arrangements to:

1. define the roles and responsibilities of members and officers to ensure **accountability**, clarity and ordering of the authority's business
2. ensure that there is proper scrutiny and review of all aspects of performance and **effectiveness**
3. demonstrate **integrity** by ensuring a proper balance of power and authority
4. document clearly such structures and processes and to ensure that they are communicated and understood to demonstrate **openness and inclusivity**
5. ensure such structures and processes are kept **up to date** and adapted to accommodate change

	Dimension 3 – Structures and Processes	WCC Compliance	Comments / Recommended Actions
a	**Balance of Power and authority** Put in place clearly documented protocols governing relationships between Members and officers.	• Part 5 of the Council's Constitution, Codes and Protocols (Protocol for Member/Officer Relations) provides this information	Satisfactory
b	Ensure that the relative roles and responsibilities of executive and other Members and senior officers are clearly identified.	• Part 8 of the Council's Constitution, Local Guidance Notes (Member Role Profile) provides this information • Responsibilities for decision making are defined in Article 13, Decision Making	Satisfactory
c	**Roles and Responsibilities – Members** Ensure that Members meet on a formal basis regularly to set the strategic direction of the authority and to monitor service delivery.	• A Members' Briefing Note is posted to the Council's Intranet on a weekly basis listing the schedule of meetings for the forthcoming week • Committee Timetable for Report Preparation for 2006/07 is posted to the Council's Intranet showing all Committee Meetings for the year • Financial Procedure Rules in place and agreed by Members	Satisfactory
d	Develop and maintain a scheme of delegated or reserved powers, which should include a formal schedule of those matters specifically reserved for the collective decision of the authority.	• Article 4 of the Constitution, The Full Council, defines the functions of the Full Council • Part 3 of the Constitution, Responsibility for Functions (Section 6, Scheme of Delegation) outlines the scheme of delegation	Satisfactory

	Dimension 3 – Structures and Processes	WCC Compliance	Comments / Recommended Actions
e	Put in place clearly documented and understood management processes for policy development, implementation and review for decision-making, monitoring and control, and reporting; and formal procedural and financial regulations to govern the conduct of the authority's business.	Part 4 of the Council's Constitution, Rules of Procedure covers the following areas: • Council's Procedure Rules • Access to Information Procedure Rules • Budget and Policy Framework Procedure Rules • Cabinet Procedure Rules • Overview and Scrutiny Procedure Rules • Financial Procedure Rules • Contract Procedure Rules • Officer Employment Procedure Rules	Satisfactory
f	Put in place arrangements to ensure that Members are properly trained for their roles and have access to all such relevant information, advice and resource as necessary to enable them to carry out their role effectively.	• Induction scheme for new Members, which is also available to existing Members who require refresher training. • Chairman's Guide to Procedure at Meetings is shown in the Council's Constitution Part 8, Local Guidance Notes • Member Training Policy now established as recommended in the IDeA Peer review • In 2005-06 training events held for Members in key areas e.g. Customer Service Centre, Biodiversity, Planning, and Licensing Act. Training was provided to meet the changing legislation within Local Government and new service delivery. • Part 8 of the Council's Constitution, Local Guidance Notes (Members' Charter) defines the services and standards Members can expect to support them carrying out their duties.	Satisfactory

	Dimension 3 – Structures and Processes	WCC Compliance	Comments / Recommended Actions
g	Ensure that the role of the executive Member(s) of the authority should formally be defined in writing, to include responsibility for providing effective strategic leadership to the authority and for ensuring that the authority successfully discharges its overall responsibilities for the activities of the organisation as a whole.	• Part 8 of the Constitution, Local Guidance Notes (Member Role Profile) defines the roles of the Council's executive Members e.g. Leader, Deputy Leader. • Article 7 of the Council's Constitution, The Executive (Cabinet) defines the role of the members of this group.	Satisfactory
h	Ensure that the roles and responsibilities of all Members of the local authority, together with the terms of their remuneration and its review, should be defined clearly in writing.	• Roles and responsibilities defined in Part 8 of the Council's Constitution, Local Guidance Notes (Member Role Profile) • Members' Allowances Scheme defined in Part 6 of the Council's Constitution (NB: Allowances paid in 2004-05 have been declared on the Council's website)	Satisfactory
i	**Roles and Responsibilities – Officers** Ensure that a chief executive or equivalent should be made responsible to the authority for all aspects of executive management.	• The Chief Executive's role (and Head of Paid Service) is clearly defined under Article 12 of the Council's Constitution, Officers of the Council	Satisfactory
j	Ensure that a senior officer should be made responsible to the authority for ensuring that appropriate advice is given to it on all financial matters, for keeping proper financial records and accounts, and for maintaining an effective system of internal financial control.	• The Director of Finance's role (the designated Section 151 Officer, as defined by the Local Government Act 1972) is clearly defined under Article 12 of the Council's Constitution, Officers of the Council	Satisfactory
k	Ensure that a senior officer should be made responsible to the authority for ensuring that agreed procedures are followed and that all applicable statutes and regulations and other relevant statements of good practice are complied with.	• The City Secretary and Solicitor's role (the Council's Monitoring Officer) is clearly defined under Article 12 of the Council's Constitution, Officers of the Council	Satisfactory

Dimension 3 – Structures and Processes		WCC Compliance	Comments / Recommended Actions
l	Ensure that the roles and responsibilities of all senior officers, together with the terms of their remuneration and its review, should be defined clearly in writing.	• Article 12 of the Council's Constitution entitled Officers of the Council outlines the Functions and Areas of Responsibility for all Officers. This now reflects the revised Council Structure effective from 1 April 2005.	Satisfactory
m	Adopt clear protocols and codes of conduct to ensure that the implications for supporting community political leadership for the whole Council are acknowledged and resolved.	• Part 5 of the Council's Constitution, Codes and Protocols (Protocol for Member/Officer Relations) provides the necessary framework for this	Satisfactory

Dimension 4 - Risk Management and Internal Control

An authority needs to establish and maintain a systematic strategy, framework and processes for managing risk. Together, these arrangements should:-

- include making public statements to stakeholders on the authority's risk management strategy, framework and processes to demonstrate **accountability**
- include mechanisms for monitoring and reviewing **effectiveness** against agreed standards and targets and the operation of controls in practice
- demonstrate **integrity** by being based on robust systems for identifying, profiling, controlling and monitoring all significant strategic and operational risks
- display **openness and inclusivity** by involving all those associated with planning and delivering services, including partners
- include mechanisms to ensure that the risk management and control process in monitored for continuing compliance to ensure that changes in circumstances are accommodated and that it remains **up to date**

Dimension 4 – Risk Management and Internal Control		WCC Compliance	Comments / Recommended Actions
a	Develop and maintain robust systems for identifying and evaluating all significant risks which involve the proactive participation of all those associated with planning and delivering service.	• Risk Management Strategy approved by Principal Scrutiny Committee (1 November 2004) and Cabinet (17 November 2004) • Risk Management Strategy clearly identifies roles and responsibilities of Members, Cabinet, PSC, CMT, Service Managers etc. • The role of Performance Management Group is defined as "as part of its work this group will provide a forum for sharing good practice, identifying common issues and ensuring consistency across departments, reporting to Corporate Management Team or the Strategic Risk Group as required" • Strategic risks are identified in the Council's Risk Register which clearly identifies Risk Ownership • Internal Audit Section is in place, identifying risks as part of the annual audit programme • Risks are escalated to the Strategic Risk Group and there are quarterly Internal Audit reports to Principal Scrutiny Committee	Improvement Required. The Risk Management framework is still relatively new. Internal Audit has just conducted in depth review of Risk Management and issued a report containing areas for discussion. The Council needs to take note of these points and ensure that risk management becomes fully embedded throughout the organisation.

Dimension 4 – Risk Management and Internal Control		WCC Compliance	Comments / Recommended Actions

b	Put in place effective risk management systems, including systems of internal control and an internal audit function. These arrangements need to ensure compliance with all applicable statutes, regulations and other relevant statements of best practice and need to ensure that public funds are properly safeguarded and are used economically, efficiently and effectively, and in accordance with the statutory and other authorities that govern their use.	• Part 3 of the Constitution, Responsibility for Functions (Section 6 – Scheme of Delegation) provides a structured framework for senior management
		• Internal Audit Section in place, with an agreed audit plan (NB: Internal Audit Plan for 2006-07 is linked to the risk register)
		• Performance Management Appraisal Scheme in place
		• Performance Management processes in place (PMG / Scrutiny Panels/CMT /Directors/Heads of Service/Portfolio holders)
		• Financial Procedure Rules in place
		• Risk Register now in place showing
		  • Risk Ownership
		  • Quadrant Rating
		  • Management Action Plans created for each individual risk (although this data is incomplete)
			Improvement Required
			
			Please refer to Dimension 4a above.

c	Ensure that services are delivered by trained and experienced people.	• Training Plan identified as part of Performance Management Appraisal Scheme • IiP Accreditation	Satisfactory but senior management to review Job Descriptions within their area of control for key posts to ensure their currency and relevance. This will be considered again as part of the wider self assessment exercise to be conducted later in 2006/07.

Dimension 4 – Risk Management and Internal Control		WCC Compliance	Comments / Recommended Actions
d	Put in place effective arrangements for an objective review of risk management and internal control, including internal audit.	- Qualified Internal Audit Section in place - Implementation of recommendations through Internal Audit follow-up procedures - Strategic Risk Group in place - External Audit's work includes reviewing the work carried out by Internal Audit to assess whether the level of reliance that can be placed upon it (this is reported in the Annual Audit letter) - Risk Management Audit has been completed as part of the Annual Audit Plan for 2005-06	Satisfactory
e	Maintain an objective and professional relationship with their external auditors and statutory inspectors.	- Protocol between Internal and External Audit in place and successfully operating (approved at Principal Scrutiny Committee – 6 December 2004) - Annual External Audit Letter states that work completed by the Internal Audit Section has been to a Satisfactory Standard	Satisfactory
f	Publish on a timely basis, within the annual report, an objective, balanced and understandable statement and assessment of the authority's risk management and internal control mechanisms and their effectiveness in practice.	Statement on Internal Control forms part of the Statement of Accounts for year ended 31 March 2005 and is completed for the Accounts for March 2006.	Satisfactory

Dimension 5 - Standards of Conduct

The openness, integrity and accountability of individuals within a local authority form the cornerstone of effective corporate governance. The reputation of the authority depends on the standards of behaviour of everyone in it, whether members, employees, or agents contracted to it.

Therefore, members and senior officers of a local authority will need to:
- exercise leadership by conducting themselves as role models for others within the local authority to follow
- define the standards of personal behaviour that are expected from members and staff and all those involved in service delivery, and put in place arrangements to ensure
  - **accountability,** through establishing systems for investigating breaches and disciplinary problems and taking actions were appropriate, including arrangements for redress
  - **effectiveness** in practice through monitoring their compliance
  - that objectivity and impartiality are maintained in all relationships to demonstrate **integrity**
  - that such standards are documented and clearly understood to display **openness and inclusivity** and are reviewed on a regular basis to ensure that they are kept **up to date**

Dimension 5 – Standards of Conduct		WCC Compliance	Comments / Recommended Actions
a	Develop and adopt formal codes of conduct defining the standards of personal behaviour to which individual Members, officers, and agents of the authority should be required to subscribe and put in place appropriate systems and processes to ensure that they are complied with.	• Part 5 of the Constitution includes the Model Code of Conduct for Members, Member General Principals of Conduct defined appropriately (selflessness, honesty, integrity, objectivity, accountability, openness and leadership – links to Nolan's 7 lifestyle principals) • Part 5 of the Constitution includes the Employee Code of Conduct • Part 5 of the Constitution includes the Anti fraud and Corruption Policy • The Complaints Procedure is included on the Council's Internet site, plus there are up to date leaflets available to the public to advise on the procedure, these include a complaints form • The Authority subscribes to an Annual Performance Appraisal Scheme for all officers of the Council	Improvement Required
b	Put in place arrangements to ensure that Members and employees of the authority are not influenced by prejudice, bias or conflicts of interest in dealing with different stakeholders and put in place appropriate processes to ensure that they continue to operate in practice.	• Part 4 of the Constitution includes the Council's Financial Procedure Rules • Part 5 of the Constitution includes the Members' and Employees' Code of Conduct	Satisfactory
c	Put in place arrangements to ensure that their procedures and operations are designed in conformity with appropriate ethical standards, and to monitor their continuing compliance in practice.	• Part 5 of the Constitution includes the Members' and Employees' Code of Conduct	Satisfactory

Dimension 5 – Standards of Conduct		WCC Compliance	Comments / Recommended Actions
d	Put in place arrangements for whistle blowing to which staff and all those contracting with the Council have access.	• Whistle Blowing Procedure forms part of the Anti-Fraud and Corruption Policy and is referred to as a policy new employees should be aware of. Also part of induction pack issued to new starters includes the Audit Commission leaflet 'How will the new Public Interest Disclosure Act Protect You' (Audit Commission special telephone number disclosed in leaflet) • There is a separate Housing and Council Tax Benefit Anti-Fraud Policy Fraud Hotline	Satisfactory