GOVERNANCE QUARTERLY UPDATE- QUARTER 3 2019/20

5 MARCH 2020

REPORT OF CABINET MEMBER: CLLR CUTLER – DEPUTY LEADER AND CABINET MEMBER FOR FINANCE AND RISK

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WARD(S): ALL

PURPOSE

To provide members of the Audit and Governance Committee with a summary overview of the key issues in respect of governance arising during the third quarter of the 2019/20 financial year.

RECOMMENDATIONS:

1.   That the Audit and Governance Committee notes the content of the report and the progress against the internal audit management actions.

IMPLICATIONS:

1   COUNCIL PLAN OUTCOME

1.1   This summary document supports the Council to be open and transparent by reporting the effectiveness of its governance framework and highlighting areas of weakness or issues of concern.

2   FINANCIAL IMPLICATIONS

2.1   There are no financial implications arising from the content of this report

3   LEGAL AND PROCUREMENT IMPLICATIONS

3.1   None

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 Deputy Leader and Cabinet Member for Finance and Risk, the Chairman of the Audit and Governance Committee and Executive Leadership Board (ELB).

7   ENVIRONMENTAL CONSIDERATIONS

7.1   None required.

8   EQUALITY IMPACT ASSESSEMENT

8.1   None required arising from the content of the report, although officers will have regard to the considerations as set out in the Equalities Act 2010 and whether an Equality Impact Assessment will be required to be undertaken as required on any specific recommendations or decisions made. This report is for noting only.

9   DATA PROTECTION IMPACT ASSESSMENT

9.1   None required.

10   RISK MANAGEMENT

Risk	Mitigation	Opportunities
Property	None	None

Risk	Mitigation	Opportunities
Community Support	None	None
Timescales	None	None
Project capacity	None	None
Financial / VfM	None	None
Legal	None	None
Innovation	None	None
Reputation- Ensuring that an effective governance framework is in place and followed.	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 that gives the committee more an opportunity to identify any cross-cutting themes that might occur.
Other	None	None

11   SUPPORTING INFORMATION:

11.1   This report sets out the summary information in respect of the third quarter of the 2019/20 financial year concerning governance.

Annual Governance Statement

11.2   Progress against the actions included in the 2019/20 Annual Governance Statement is included in Appendix 1 to this report.

Declarations of gifts and hospitality

11.3   During the period October to December 2019, the following declarations by members and officers were recorded. The members have accordingly each updated their register of interest forms.

- Four declarations made by officers – two relating to gifts of chocolate which may arguably not reach the £5 threshold but have been recorded for completeness, one declaration of a plant with an estimated value of £10 and a declaration of an invitation to an evening dinner and drinks at the IRRV Annual Conference that was attended by three officers.

- Four declarations of hospitality by Cabinet members invited to hosted events (lunches or dinners) across the district.

Internal Audit Assurance Reports

11.4   The graph below shows the assurance levels of the completed internal audits that were included in the 2017/18, 2018/19 and 2019/20 (to date) Audit Plans.

Internal Audit opinions 2017/18, 2018/19 and 2019/20 (Apr to Jan)
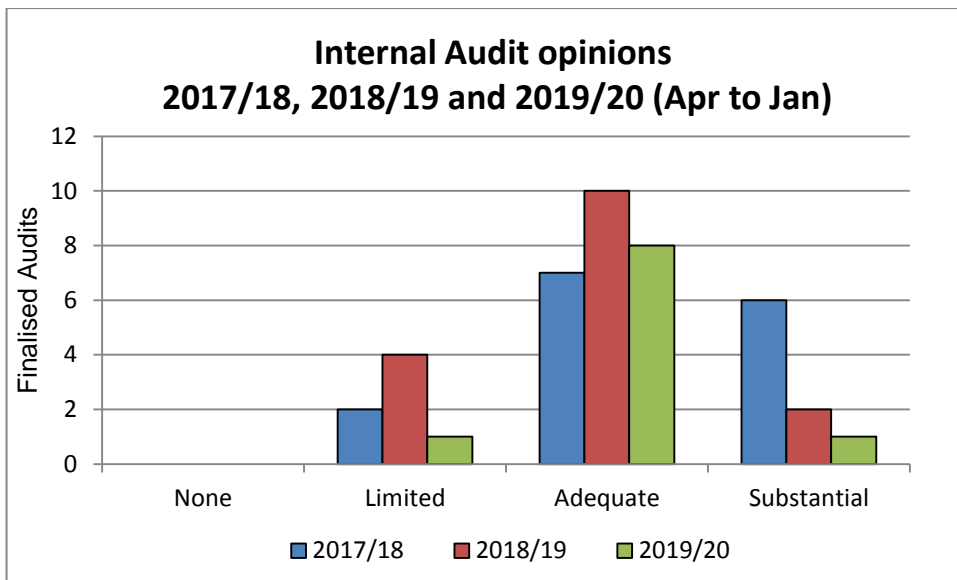
11.5   There have been no published audit reports that concluded with a "no" assurance opinion.

11.6   Since the last Audit and Governance Committee meeting on 9 January 2020 there have been five internal audit reports published all of which included an adequate internal audit opinion.

11.7   Progress against the 2019/20 Audit Plan is given in Appendix 2 of this report.

Internal Audit Management Tracking

11.8   The chart below shows the current position (since 24 May 2016) of the progress of the management actions arising from internal audit reports.
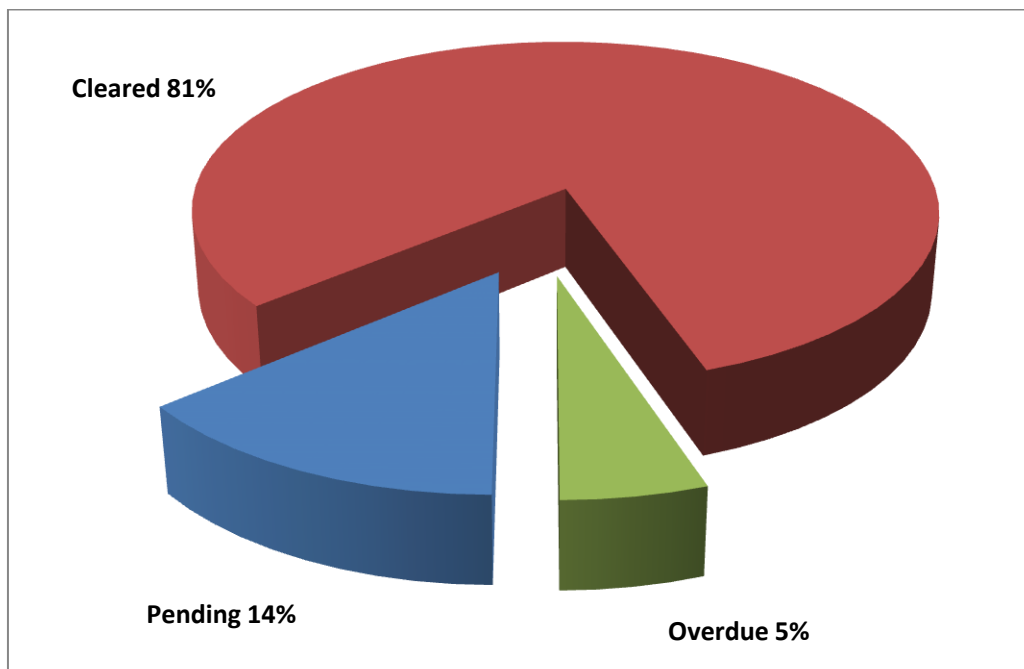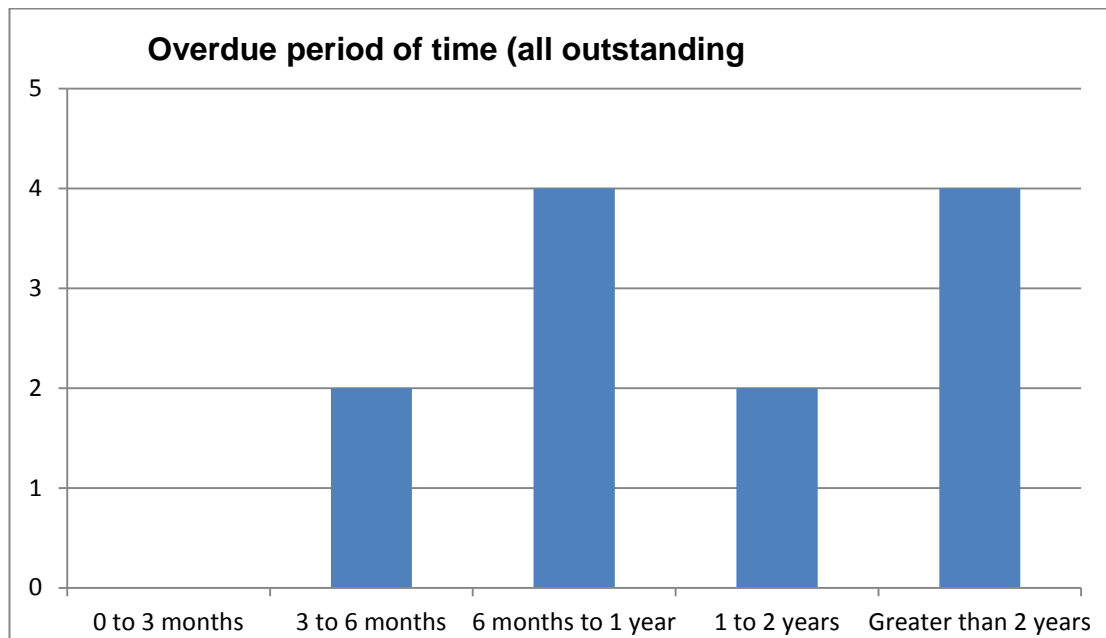
11.9   Progress against the management actions that are included in the internal audit reports are regularly reviewed regularly by managers. A new approach to the management of actions included in internal audit reports has been introduced with increased Executive Leadership Board (ELB) visibility.

11.10   A summary table showing the status of these actions is reported on a quarterly basis. These recommendations are kept under regular review to assess where some are superseded by external or internal factors.

11.11   To support the Committee quickly identify where there are overdue actions, the progress table on the next page includes only those audits where there are overdue actions. It remains a priority for officers to focus on completing their actions within agreed timescales and progress continues to be made to reduce the total number of overdue actions.

11.12   An additional narrative has been added to the table to provide a brief explanation of the overdue audit actions and the reasons for the delay in completion.

11.13   There are currently 12 overdue audit actions with 1 high priority overdue action. This is significantly lower than was reported to the Committee in January when there were 22 overdue internal audit actions and reflects increased visibility and scrutiny at Executive Leadership Board (ELB).

11.14   The Internal Audit Plan for 2020/21 is also included on this Committee's agenda (Report AG020 refers).

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Audit Review	Report Date	Audit Sponsor	Assurance Opinion	Management Actions ('High Priority')				
				Reported	Not Accepted	Pending	Cleared	Overdue
Hampshire Cultural Trust	24/05/16	SDP	Limited	3 (0)	0 (0)	0 (0)	2 (0)	1 (0)
Update: Strategic Director- Place, Corporate Head Engagement, Service Lead – Estates met CEx of HCT on 8 November to resolve long term outstanding leases for Unit F2, City Museum and the Westgate Museum; Engrossed leases exist for the City Museum and Westgate Museum. These engrossments were sent to HCT in 2016, but not completed. In December 2019 letters were exchanged with the Chief Executive of Hampshire Cultural Trust outlining the work that is now needed and this is work underway with key staff in WCC and HCT to finalise lease arrangements.								
Information Governance	28/03/17	SDR	Adequate	11 (1)	0 (0)	1 (0)	8 (1)	2 (0)
Update: The first overdue action relates to the retention of the former document management system archive which will be removed by 31 March 2020 as it is no longer required. The second action relates to the implementation of a document retention and disposal schedule and is being applied as part of the roll-out of the SharePoint upgrade.								
Cyber Security	27/09/17	SDR	Adequate	5 (1)	0 (0)	0 (0)	4 (1)	1 (0)
Update: This overdue action relates to the introduction Data Loss and Detection Prevention (DLDP) software however available options have been deemed expensive. A further re-evaluation and feasibility of DLDP will be completed by June 2020 with a proposal for the way forward.								
Working in Partnership	05/10/17	SDP	Limited	6 (0)	0 (0)	0 (0)	5 (0)	1 (0)
Update: This overdue action relates to the reporting of the performance of the council's partnership to Scrutiny Committee which was deferred due to the cancellation of the November 2019 meeting. This report is scheduled to be considered by Scrutiny Committee on 2 July 2020.								
IT Software Licensing and IT Asset Management	12/03/18	SDR	Adequate	3 (0)	0 (0)	0 (0)	2 (0)	1 (0)

Audit Review	Report Date	Audit Sponsor	Assurance Opinion	Management Actions ('High Priority')				
				Reported	Not Accepted	Pending	Cleared	Overdue
Update: The Council's IT asset management software is being re-evaluated with the intention of having one centralised system for both councils. The target date has been moved to June 2020.								
Affordable Housing	12/02/19	SDS	Adequate	7 (1)	0 (0)	0 (0)	5 (1)	2 (0)
Update: These two overdue actions relate to the migration of old data to the new system which is taking longer than anticipated due to the volume of data. It is expected that this will be completed by 31 March 2020.								
Information Governance – GDPR	10/04/19	SDR	Adequate	2 (0)	0 (0)	0 (0)	0 (0)	2 (0)
Update: The first overdue action relates to an update to the role profile of the Data Protection Officer and the second the publication of privacy notices on the council's website. Both actions are currently being progressed.								
IT – Mobile Devices	18/07/19	SDR	Limited	5 (3)	0 (0)	0 (0)	3 (2)	2 (1)
Update: Project to change provide of security software for mobile devices delayed due to migration to newer version of Windows operating system								

11.15   Committee members previously requested a chart be included in the quarterly governance monitoring reports that show the period of time that the outstanding audit management actions have been overdue.

11.16   There are currently 12 overdue actions and the chart below provides details of amount of time that has lapsed since the target date for each of these actions.

Overdue period of time (all outstanding

A bar chart with the vertical axis labelled 0 to 5 and horizontal axis categories. Values: 0 to 3 months = 0; 3 to 6 months = 2; 6 months to 1 year = 4; 1 to 2 years = 2; Greater than 2 years = 4.

11.17   The chart above shows there are four management actions that are overdue by more than two years. The oldest action relates to the audit that reviewed the transfer between the Council and the Hampshire Cultural Trust and was issued in May 2016. Work is ongoing to complete the management action with staff from the Council having attended meetings with the Trust to discuss and resolve the outstanding issues.

11.18   Two further actions relate to the Information Governance audit. The first action relates to the implementation of a corporate document retention and disposal schedule which is now being rolled out as part of the SharePoint document management system upgrade and is expected to be completed during the spring. The second action refers to the document archive that was created when SharePoint was implemented. It was expected that this archive could be deleted after two years, however on occasion officers have required access to these electronic files. It has since been agreed that the archive remain in place until 31 March 2020 after which it could be safely deleted.

11.19   Finally, there is an action arising from the Cyber Security audit regarding the implementation of Data Loss Detection Prevention (DLDP) software. Following extensive research by the IT Security Officer, the available options and solutions were considered too expensive for the benefits that would be achieved. However, the technology and options have moved forward since

this earlier research and the IT Security Officer is re-evaluating the feasibility and requirement of the DLDP solution in line with the audit action. The revised target date for completion of this overdue action is now June 2020.

Risk Management

11.20   A risk management workshop for Audit and Governance Committee members has been arranged for 11 March and will cover the council's arrangements for managing risks.

11.21   The session will also cover how the council reviews its programme of project risks and the arrangements that are in place for reporting the actions that are undertaken to manage these risks.

11.22   Officers have begun reviewing their operational risks as part of service planning for 2020/21 which will support the annual review of the Council's Strategic Risk

Code of Conduct Complaints

11.23   The Audit and Governance Committee has two sub-committees including the Standards Sub-Committee, whose purpose is to consider investigation reports, in respect of Code of Conduct Complaints, that have been referred to it by the Monitoring Officer.

11.24   Appendix 3 provides brief details of the Code of Conduct complaints that have been received and where the assessment (or investigation) into the complaint has concluded, a brief update on the outcome.

12   OTHER OPTIONS CONSIDERED AND REJECTED

12.1   None.

BACKGROUND DOCUMENTS:-

Previous Committee Reports:-

AG0016   Governance Monitoring Report Q2 2019/20, 9 January 2020

Other Background Documents:-

None

APPENDICES:

Appendix 1 - Annual Governance Statement – progress update

Appendix 2 – Internal Audit Progress Report

Appendix 3 – Code of Conduct complaints (April to February 2020)

Annual Governance Statement 2018/19 – Action Plan progress update – February 2020

No.	Issue	Actions	Progress Update	Lead Officer	Target Date	Current Status
1	**Partnership working** – the need to ensure that the Council maintains effective partnership working	Annual report covering the performance of key partnerships scheduled to be considered at The Scrutiny Committee.	Performance information relating to the Council's significant partnerships collated and will now be considered at Scrutiny Committee in June/ July.	Corporate Head of Engagement	September 2019	**Red**
		Review of partnership working included in the Internal Audit plan 2019/20	Internal audit fieldwork has been completed, draft report now issued to officers to update with management actions.	Corporate Head of Engagement	December 2019	**Red**
2	**Capacity to deliver projects** – ensuring that the Council has sufficient and appropriately qualified staff to deliver its programme of projects	Ensure regular project monitoring reports are considered by the Programme Management Group and that capacity issues are highlighted and remedial action agreed	PMG continues to meet monthly and Terms of Reference have been drafted for a revised format to be agreed with ELB. A more robust and meaningful highlight report template is under development to better show the key performance indicators of projects.	Strategic Director: Resources	Ongoing	**Green**
		Ensure that all significant projects follow the arrangements as set out in the Project Governance Policy highlighting requests for additional resources where required.	A gate-way process has been established and use of this across the Project Office is being embedded where appropriate for the organisation. Heads of Programme work with the Strategic Director for Place and the Corporate Head of	Strategic Director: Resources	December 2019	**Complete/ Ongoing BAU**

No.	Issue	Actions	Progress Update	Lead Officer	Target Date	Current Status
			Strategic Support to request resource as needed. In conjunction with a revised Programme Management Group this will improve project visibility, overall project governance and embed best practice.			
		Internal Audit scheduled to take place during 2019/20 covering Programme and Project Management which will review compliance in relation to live/ ongoing projects.	Audit commenced January 2020.	Strategic Director: Resources	December 2019	**Green**
		Maintain and embed into the organisation membership of the Association for Project Management (APM) to promote further consistency of project management across the council	We have maintained the organisations APM membership and Project Office team members have received training. Steps to review and re-position the Programme Management Group are being taken to improve these meetings in order to better drive and embed consistency. Standard template documents are being updated and the implementation of the use of Project Management software across major projects is also improving and embedding consistency.	Corporate Head of Strategic Support	September 2019	**Complete/ Ongoing BAU**

No.	Issue	Actions	Progress Update	Lead Officer	Target Date	Current Status
3	**Procurement and Contract Management** – ensuring that the Council maintains a comprehensive, publicly accessible contract register, following its own contract procedure rules.	Ensure that a comprehensive contract register of all contracts over £5,000 is maintained and available to the public.	Comprehensive contract register is published.	Service Lead – Transformation & Procurement	Ongoing	**Complete**
		Review of platform for publication of public contract register to ensure that it is easy for staff to update and maintain.	From March 2020 we will publish our contract register on our website in an accessible format that meets the requirements of the Local Government Transparency Code 2015, as opposed to publishing via a third party platform. An internal register will be updated and maintained by Officer's via SharePoint. This has been delayed slightly due to unforeseen issues with data extraction and cleansing. This saves £400 annually and is an improvement in terms of usability and transparency.	Service Lead – Transformation & Procurement	December 2019	**Amber**
		Internal Audit scheduled for later in 2019 to ensure that the Council follows its own Contract Procedure Rules as set out in the updated Constitution and is conforming to relevant contract management legislation.	Audit commenced January 2020	Service Lead – Transformation & Procurement)	Ongoing	**Green**

Internal Audit Progress Report

January 2020

Winchester City Council

Southern Internal Audit Partnership

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Contents:

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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 organisation's objectives.

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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:
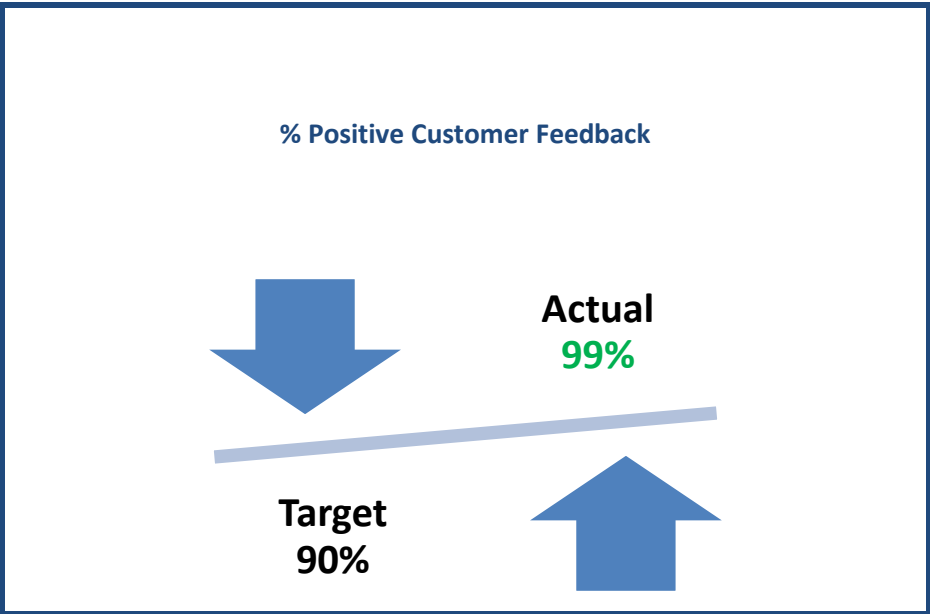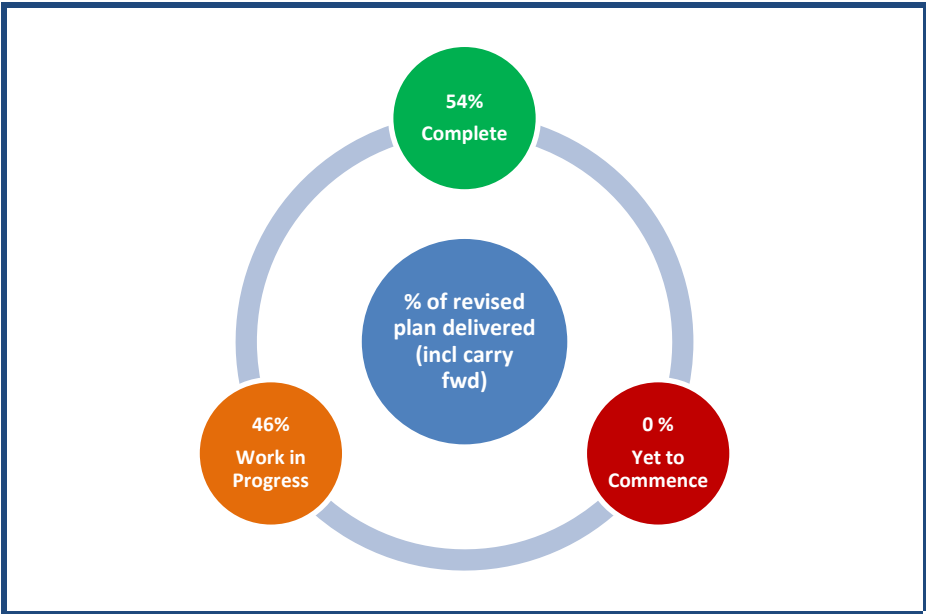
- The status of 'live' internal audit reports;

- 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

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3. Performance dashboard

54%
Complete

% of revised plan delivered (incl carry fwd)

46%
Work in Progress

0 %
Yet to Commence

% Positive Customer Feedback

Actual
99%

Target
90%

Compliance with Public Sector Internal Audit Standards / Local Government Application Note

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:

'It is our view that the Southern Internal Audit Partnership 'generally conforms' (top grading) to __all__ of the principles contained within the International Professional Practice Framework (IPPF); Public Sector Internal Audit Standards (PSIAS); and the Local Government Application Note (LAGN).

In accordance with PSIAS, a further self assessment was completed in April 2019 concluding that the Southern Internal Audit Partnership continues to comply with all aspects of the IPPF, PSIAS and LGAN.

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4. Status of 'Live' Reports

Audit Review	Report Date	Audit Sponsor	Assurance Opinion	Management Actions ('High Priority')				
				Reported	Not Accepted	Pending	Cleared	Overdue
Hampshire Cultural Trust	24/05/16	SDP	Limited	3 (0)	0 (0)	0 (0)	2 (0)	1 (0)
Information Governance	28/03/17	SDR	Adequate	11 (1)	0 (0)	1 (0)	8 (1)	2 (0)
Cyber Security	27/09/17	SDR	Adequate	5 (1)	0 (0)	0 (0)	4 (1)	1 (0)
Working in Partnership	05/10/17	SDP	Limited	6 (0)	0 (0)	0 (0)	5 (0)	1 (0)
IT Software Licensing and IT Asset Management	12/03/18	SDR	Adequate	3 (0)	0 (0)	0 (0)	2 (0)	1 (0)
Business Continuity	30/04/18	SDS	Limited	9 (2)	0 (0)	6 (1)	3 (1)	0 (0)
Income Generation and Collection*	**11/06/18**	**SDR**	**Adequate**	**8 (0)**	**0 (0)**	**0 (0)**	**8 (0)**	**0 (0)**
Procurement *	**12/07/18**	**SDR**	**Adequate**	**3 (0)**	**0 (0)**	**0 (0)**	**3 (0)**	**0 (0)**
Digital Agenda	05/02/19	SDR	Adequate	3 (0)	0 (0)	1 (0)	2 (0)	0 (0)
Affordable Housing	12/02/19	SDR	Adequate	7 (1)	0 (0)	0 (0)	5 (1)	2 (0)

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Audit Review	Report Date	Audit Sponsor	Assurance Opinion	Management Actions ('High Priority')				
				Reported	Not Accepted	Pending	Cleared	Overdue
Housing Rents and Debt Management	13/03/19	SDR	Adequate	6 (0)	0 (0)	5 (0)	1 (0)	0 (0)
Information Governance - GDPR	10/04/19	SDR	Adequate	2 (0)	0 (0)	0 (0)	0 (0)	2 (0)
Licencing	28/05/19	SDR	Substantial	1 (1)	0 (0)	1 (1)	0 (0)	0 (0)
Mobile Devices	18/07/19	SDR	Limited	5 (3)	0 (0)	0 (0)	3 (2)	2 (1)
Use of Agency Staff *	**19/07/19**	**SDR**	**Limited**	**16 (0)**	**0 (0)**	**0 (0)**	**16 (0)**	**0 (0)**
Planning and Open Spaces (CIL)	03/10/19	SDR	Adequate	8 (4)	0 (0)	4 (1)	4 (3)	0 (0)
Tourist Information Centre	21/10/19	SDR	Limited	12 (1)	0 (0)	5 (0)	7 (1)	0 (0)
Absence Management *	**23/10/19**	**SDR**	**Adequate**	**4 (0)**	**0 (0)**	**0 (0)**	**4 (0)**	**0 (0)**
Ethical Behaviours	29/10/19	SDR	Adequate	4 (0)	0 (0)	3 (0)	1 (0)	0 (0)
Recruitment 19/20	29/01/20	SDR	Adequate	4 (0)	0 (0)	4 (0)	0 (0)	0 (0)
Income Generation and Collection *	**30/01/20**	**SDR**	**Adequate**	**2 (1)**	**0 (0)**	**0 (0)**	**2 (1)**	**0 (0)**

Audit Review	Report Date	Audit Sponsor	Assurance Opinion	Management Actions ('High Priority')				
				Reported	Not Accepted	Pending	Cleared	Overdue
Information Governance 19/20 *	**30/01/20**	**SDR**	**Adequate**	**2 (0)**	**0 (0)**	**0 (0)**	**2 (0)**	**0 (0)**
Bank Reconciliations 19/20	30/01/20	SDR	Adequate	2 (0)	0 (0)	2 (0)	0 (0)	0 (0)

*denotes audits where all actions have been completed since the last progress report

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 have been no final reports issued that have concluded with either a 'Limited Assurance' or 'No Assurance' audit opinion since the last progress report.

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 Part 2 Requirements - Fraud	01.04.19– 31.01.20
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	3 fte*
Total number (absolute and full time equivalent) of professionally accredited counter fraud specialists	5 fte*
Total amount of time spent by the authority on the investigation and prosecution of fraud	3 days***
Total number of new fraud cases investigated	0 **

*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.

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7. Planning & Resourcing

The internal audit plan for 2019-20 was approved by the Council's Management Team and the Audit Committee in March 2019.

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
Strategic Risks and Corporate Cross Cutting									
Programme and Project Management	SDR	✓	✓	✓				✓	
Transformation	SDR	✓	✓	✓	✓	✓	Adequate		
Financial Stability	SDR	✓	✓						
Working in Partnership	SDR	✓	✓	✓	✓			✓	
Business Continuity and Emergency Planning	SDR	✓	✓	✓				✓	

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Audit Review	Audit Sponsor	Scoping	Audit Outline Issued	Fieldwork	Draft Report Issued	Final Report Issued	Assurance Opinion	Tracker (✓ on schedule 🏳 Delay)	Comment
Governance									
HR – Absence Management	SDR	✓	✓	✓	✓	✓	Adequate		
HR - Recruitment	SDR	✓	✓	✓	✓	✓	Adequate		
Information Governance - FOI	SDR	✓	✓	✓	✓	✓	Adequate		
Information Governance – Record Retention	SDR	✓	✓					✓	
Ethical Behaviours	SDR	✓	✓	✓	✓	✓	Adequate		
National Fraud Initiative	SDR	N/A	N/A	✓	N/A		N/A	✓	
CIPFA Fraud Survey	SDR	N/A	N/A	✓	N/A	✓	N/A		Survey completed
Procurement	SDR	✓	✓	✓					
Corporate Strategy									

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Audit Review	Audit Sponsor	Scoping	Audit Outline Issued	Fieldwork	Draft Report Issued	Final Report Issued	Assurance Opinion	Tracker (✓ on schedule ⚑ Delay)	Comment
Energy Management & Climate Change	SDR	✓	✓	✓	✓	✓	N/A		Position Statement
Implementation of extension to refuse and recycling arrangements	SDR	✓	✓	✓	✓			✓	
Environmental Services Contract	SDR	✓	✓	✓				✓	
Planning & Open Spaces (incl. Community Infrastructure Levy)	SDR	✓	✓	✓	✓	✓	Adequate		
Housing Finance	SDR	✓	✓					✓	
Core Financial Systems									
Council Tax	SDR	✓	✓	✓	✓	✓	Substantial		
Accounts payable	SDR	✓	✓	✓	✓	✓	Adequate		
Payroll	SDR	✓	✓	✓				✓	

Audit Review	Audit Sponsor	Scoping	Audit Outline Issued	Fieldwork	Draft Report Issued	Final Report Issued	Assurance Opinion	Tracker (✓ on schedule ⚑ Delay)	Comment
Income generation and collection (incl. cash handling)	SDR	✓	✓	✓	✓	✓	Adequate		
Reconciliations	SDR	✓	✓	✓	✓	✓	Adequate		
IT									
Secure e-mail	SDR	✓	✓	✓				✓	
Back-ups	SDR	✓	✓	✓	✓			✓	
Patch management	SDR	✓	✓					✓	
Business as Usual									
Tourist Information Centre	SDR	✓	✓	✓	✓	✓	Limited		
Bus Service Operator Grant	SDR	N/A	N/A	✓	N/A	✓	N/A		Grant Certification
Mayor's Charity	SDR	N/A	N/A	✓	N/A	✓	N/A		Auditor Letter Signed Off

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9. **Adjustments to the plan**

Audit reviews added to the plan (included in rolling work programme above)	
Information Governance – Record Retention *	Allocation for Information Governance split into two reviews – Freedom of Information and Record Retention.
Implementation of extension to refuse and recycling arrangements *	Added at the request of the Chief Executive

* Agreed at the January 2020 Audit and Governance Committee

Audit reviews removed from the plan (excluded from rolling work programme above)	
Housing Asset Management **	Moved to 2020/21 to offset the audit reviews added to the 2019/20 audit plan.
Digital Agenda **	The review to be moved to 2020/21 to realign the audit with delivery of the digital agenda and to offset the audit reviews added to the 2019/20 audit plan.

** Proposed

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CODE OF CONDUCT COMPLAINTS

New Code of Conduct Complaints received since last meeting of Audit & Governance Committee and those that remain outstanding since May 15 2019 (under new Constitution)

Date contact first made with Monitoring Officer	Complaint against district or parish/town councillor	Details
20 November 2019	Parish/Town Councillor	Single complaint received by numerous residents against a number of the Councillors. Discussed with complainant who understands complaint should be submitted in relation to individual councillors. This matter closed. Anticipate further complaints will be received.

Outstanding Code of Complaints (being processed under the old Constitution)

Date contact first made with Monitoring Officer	Complaint against district or parish/town councillor	Details
13 Feb 2017

and

16 Sept 2018 | District Councillor | Decision of Sub-Committee to proceed with investigation.

Investigation ongoing with progress and actively managed. |
| 4 April 2019 | District Councillor | Determination Sub-Committee now heard. |